

CEDAR CROSSINGS

**COMMUNITY DEVELOPMENT
DISTRICT**

July 23, 2025

**BOARD OF SUPERVISORS
PUBLIC HEARINGS AND
REGULAR MEETING
AGENDA**

CEDAR CROSSINGS

COMMUNITY DEVELOPMENT DISTRICT

AGENDA

LETTER

Cedar Crossings Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W•Boca Raton, Florida 33431
Phone: (561) 571-0010•Toll-free: (877) 276-0889•Fax: (561) 571-0013

July 16, 2025

Board of Supervisors
Cedar Crossings Community Development District

Dear Board Members:

The Board of Supervisors of the Cedar Crossings Community Development District will hold Public Hearings and a Regular Meeting on July 23, 2025 at 1:00 p.m., at the Oakland Neighborhood Center, 915 Ave. E, Haines City, Florida 33844. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments
3. Public Hearing on Adoption of Fiscal Year 2025/2026 Budget
 - A. Affidavit of Publication
 - B. Consideration of Resolution 2025-09, Relating to the Annual Appropriations and Adopting the Budget for the Fiscal Year Beginning October 1, 2025, and Ending September 30, 2026; Authorizing Budget Amendments; and Providing an Effective Date
4. Public Hearing to Hear Comments and Objections on the Imposition of Maintenance and Operation Assessments to Fund the Budget for Fiscal Year 2025/2026, Pursuant to Florida Law
 - A. Proof/Affidavit of Publication
 - B. Mailed Notice(s) to Property Owners
 - C. Consideration of Resolution 2025-10, District Making a Determination of Benefit and Imposing Special Assessments for Fiscal Year 2026; Providing for the Collection and Enforcement of Special Assessments, Including but Not Limited to Penalties and Interest Thereon; Certifying an Assessment Roll; Providing for Amendments to the Assessment Roll; Providing a Severability Clause; and Providing an Effective Date.
5. Consideration of Resolution 2025-11, Ratifying, Confirming, and Approving the Actions of the Chairperson, Vice Chairperson, Secretary, Assistant Secretaries, and All District Staff Regarding the Sale and Closing Of \$24,380,000 Cedar Crossings Community Development District Special Assessment Bonds, Series 2025; Providing a Severability Clause; and Providing an Effective Date
6. Consideration of Fiscal Year 2026 Budget Deficit Funding Agreement

ATTENDEES:

Please identify yourself each time you speak to facilitate accurate transcription of meeting minutes.

7. Consideration of Resolution 2025-12, Electing and Removing Officers of the District and Providing for an Effective Date
8. Consideration of Resolution 2025-04, Designating the Location of the Local District Records Office and Providing an Effective Date
9. Consideration of Goals and Objectives Reporting FY2026 [HB7013 - Special Districts Performance Measures and Standards Reporting]
 - Authorization of Chair to Approve Findings Related to 2025 Goals and Objectives Reporting
10. Acceptance of Unaudited Financial Statements as of June 30, 2025
11. Approval of April 23, 2025 Special Meeting Minutes
12. Staff Reports
 - A. District Counsel: *Kilinski / Van Wyk PLLC*
 - B. District Engineer: *Poulos & Bennett, LLC*
 - C. District Manager: *Wrathell, Hunt and Associates, LLC*
 - NEXT MEETING DATE: August 27, 2025 at 1:00 PM

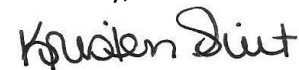
○ QUORUM CHECK

SEAT 1	STEPHEN McCONN	☐ IN PERSON	☐ PHONE	☐ NO
SEAT 2	CASEY DARE	☐ IN PERSON	☐ PHONE	☐ NO
SEAT 3	STEPHEN WHITE	☐ IN PERSON	☐ PHONE	☐ NO
SEAT 4	JEFF MYERS	☐ IN PERSON	☐ PHONE	☐ NO
SEAT 5	SAMMY CHAKHACHIRO	☐ IN PERSON	☐ PHONE	☐ NO

13. Board Members' Comments/Requests
14. Public Comments
15. Adjournment

If you should have any questions or concerns, please do not hesitate to contact me directly at (410) 207-1802.

Sincerely,



Kristen Suit
District Manager

FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE

CALL-IN NUMBER: 1-888-354-0094

PARTICIPANT PASSCODE: 943 865 3730

CEDAR CROSSINGS

COMMUNITY DEVELOPMENT DISTRICT

3A

Serial Number
25-00961K

Business Observer

Published Weekly
Lakeland, Polk County, Florida

COUNTY OF POLK

STATE OF FLORIDA

Before the undersigned authority personally appeared Holly Botkin who on oath says that he/she is Publisher's Representative of the Business Observer a weekly newspaper published at Lakeland, Polk County, Florida; that the attached copy of advertisement,

being a Notice of Public Hearing

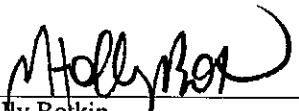
in the matter of Notice of Public Hearing on July 23, 2025 at 1:00PM for consideration of adoption of fiscal year 2026 budget

in the Court, was published in said newspaper by print in the

issues of 6/27/2025, 7/4/2025

Affiant further says that the Business Observer complies with all legal requirements for publication in chapter 50, Florida Statutes.

*This Notice was placed on the newspaper's website and floridapublicnotices.com on the same day the notice appeared in the newspaper.


Holly Botkin

Sworn to and subscribed, and personally appeared by physical presence before me,

7th day of July, 2025 A.D.

by Holly Botkin who is personally known to me.



Notary Public, State of Florida
(SEAL)



Donna Condon
Comm.: HH 534210
Expires: Jun. 29, 2028
Notary Public - State of Florida

PS 1 of 2

CEDAR CROSSINGS COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2026 BUDGET; NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPOSITION OF OPERATIONS AND MAINTENANCE SPECIAL ASSESSMENTS, ADOPTION OF AN ASSESSMENT ROLL, AND THE LEVY, COLLECTION, AND ENFORCEMENT OF THE SAME; AND NOTICE OF REGULAR BOARD OF SUPERVISORS MEETING.

Upcoming Public Hearings and Regular Meeting

The Board of Supervisors ("Board") for the Cedar Crossings Community Development District ("District") will hold two (2) public hearings and a regular meeting at the following date, time, and location:

DATE: July 23, 2025
TIME: 1:00 p.m.
LOCATION: Oakland Neighborhood Center,
915 Avenue East
Haines City, Florida 33844

The first public hearing is being held pursuant to Chapter 190, *Florida Statutes*, to receive public comment and objections on the District's proposed budget ("Proposed Budget") for the fiscal year beginning October 1, 2025, and ending September 30, 2026 ("Fiscal Year 2026"). The second public hearing is being held pursuant to Chapters 190, 197, and/or 170, *Florida Statutes*, to consider the imposition of operations and maintenance special assessments ("O&M Assessments") upon the lands located within the District, to fund the Proposed Budget for Fiscal Year 2026; to consider the adoption of an assessment roll; and, to provide for the levy, collection, and enforcement of assessments. At the conclusion of the hearings, the Board will, by resolution, adopt a budget and levy O&M Assessments as finally approved by the Board. A Board meeting of the District will also be held where the Board may consider any other District business.

Description of Assessments

The District imposes O&M Assessments on benefitted property within the District for the purpose of funding the District's general administrative, operations, and maintenance budget. Pursuant to Section 170.07, *Florida Statutes*, a description of the services to be funded by the O&M Assessments, and the properties to be improved and benefitted from the O&M Assessments, are all set forth in the Proposed Budget. A geographic depiction of the property potentially subject to the proposed O&M Assessments is identified in the map attached hereto. The table below shows the schedule of the proposed O&M Assessments, which are subject to change at the hearing:

Lot Type	Total # of Units	ERU Factor	Current Annual O&M Assessment (October 1, 2024 - September 30, 2025)	Proposed Annual O&M Assessment (October 1, 2025 - September 30, 2026)**	Change in Annual Dollar Amount
SF 42'	107	1.00	\$0.00	\$900.00	\$900.00
SF 52'	129	1.00	\$0.00	\$900.00	\$900.00
SF 62'	47	1.00	\$0.00	\$900.00	\$900.00
SF 70'	17	1.00	\$0.00	\$900.00	\$900.00

** Including collection costs and early payment discounts

The proposed O&M Assessments as stated include collection costs and/or early payment discounts, which Polk County ("County") may impose on assessments that are collected on the County tax bill. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for O&M Assessments, such that no assessment hearing shall be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4), *Florida Statutes*, is met. Note that the O&M Assessments do not include any debt service assessments previously levied by the District that are due to be collected for Fiscal Year 2026.

For Fiscal Year 2026, the District intends to have the County tax collector collect the assessments imposed on certain developed property, and will directly collect the assessments imposed on the remaining benefitted property by sending out a bill prior to, or during, November 2025. It is important to pay your assessment because failure to pay will cause a tax certificate to be issued against the property which may result in loss of title, or for direct billed assessments, may result in a foreclosure action, which also may result in a loss of title. The District's decision to collect assessments on the tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

Additional Provisions

The public hearings and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. A copy of the Proposed Budget, proposed assessment roll, and the agenda for the hearings and meeting may be obtained at the offices of the District Manager, located at Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: (561)-571-0010 ("District Manager's Office"), during normal business hours. The public hearings and meeting may be continued to a date, time, and place to be specified on the record at the hearings or meeting. There may be occasions when staff or board members may participate by speaker telephone.

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager's Office 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.

Please note that all affected property owners have the right to appear at the public hearings and meeting and may also file written objections with the District Manager's Office within twenty (20) days of publication of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of 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

June 27, July 4, 2025



RESOLUTION 2025-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CEDAR CROSSINGS COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGETS FOR FISCAL YEAR 2026; DECLARING SPECIAL ASSESSMENTS TO FUND THE PROPOSED BUDGETS PURSUANT TO CHAPTERS 170, 190 AND 197, FLORIDA STATUTES; SETTING PUBLIC HEARINGS; ADDRESSING PUBLICATION; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors ("Board") of the Cedar Crossings Community Development District ("District") prior to June 15, 2025, proposed budgets ("Proposed Budget") for the fiscal year beginning October 1, 2025, and ending September 30, 2026 ("Fiscal Year 2026"); and

WHEREAS, it is in the best interest of the District to fund the administrative and operations services (together, "Services") set forth in the Proposed Budget by levy of special assessments pursuant to Chapters 170, 190 and 197, Florida Statutes ("Assessments"), as set forth in the preliminary assessment roll included within the Proposed Budget; and

WHEREAS, the District hereby determines that benefits would accrue to the properties within the District, as outlined within the Proposed Budget, in an amount equal to or in excess of the Assessments, and that such Assessments would be fairly and reasonably allocated as set forth in the Proposed Budget; and

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

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

1. PROPOSED BUDGET APPROVED. The Proposed Budget prepared by the District Manager for Fiscal Year 2026 attached hereto as Exhibit A is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. DECLARING ASSESSMENTS. Pursuant to Chapters 170, 190 and 197, Florida Statutes, the Assessments shall defray the cost of the Services in the total estimated amounts set forth in the Proposed Budget. The nature of, and plans and specifications for, the Services to be funded by the Assessments are described in the Proposed Budget and in the reports (if any) of the District Engineer, all of which are on file and available for public inspection at the "District's Office," c/o Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431. The Assessments shall be levied within the District on all benefitted lots and lands, and shall be apportioned, all as described in the Proposed Budget and the preliminary assessment roll included therein. The preliminary assessment roll is also on file and available for public inspection at the District's Office. The Assessments shall be paid in one or more installments pursuant to a bill issued by the District in November of 2025, and pursuant to Chapter 170, Florida Statutes, or, alternatively, pursuant to the *Uniform Method* as set forth in Chapter 197, Florida Statutes.

3. SETTING PUBLIC HEARINGS. Pursuant to Chapters 170, 190, and 197, Florida Statutes, public hearings on the approved Proposed Budget and the Assessments are hereby declared and set for the following date, hour and location:

DATE: July 23, 2025
HOUR: 1:00 p.m.
LOCATION: Oakland Neighborhood Center
915 Avenue E
Haines City, Florida 33844

4. TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENTS. The District Manager is hereby directed to submit a copy of the Proposed Budget to City of Haines City and Polk County at least 60 days prior to the hearing set above.

5. 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 days before the budget hearing date as set forth in Section 3 and shall remain on the website for at least 45 days.

6. PUBLICATION OF NOTICE. The District shall cause this Resolution to be published once a week for a period of two weeks in a newspaper of general circulation published in Polk County. Additionally, notice of the public hearings shall be published in the manner prescribed in Florida law.

7. 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.

8. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 23RD DAY OF APRIL 2025.

ATTEST: CEDAR CROSSINGS COMMUNITY DEVELOPMENT DISTRICT
/s/ Kristen Sult
Secretary/Assistant Secretary

/s/ Casey Dav
Chair/Vice Chair, Board of Supervisors

25-00961K

FILE COPY

CEDAR CROSSINGS
COMMUNITY DEVELOPMENT DISTRICT

3B

RESOLUTION 2025-09

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

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

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

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

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

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 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 CEDAR 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 Cedar Crossings Community Development District for the Fiscal Year Ending September 30, 2026."
- d. The Adopted Budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption, and shall remain on the website for at least 2 years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2026, the sum of \$694,059 to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$273,095
DEBT SERVICE FUND (SERIES 2025)	\$420,964
TOTAL ALL FUNDS	\$694,059

SECTION 3. BUDGET AMENDMENTS

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

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

or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.

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

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

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

PASSED AND ADOPTED this 23rd day of July, 2025.

ATTEST:

**CEDAR CROSSINGS
COMMUNITY DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: Adopted Budget for Fiscal Year 2026

Exhibit A: Adopted Budget for Fiscal Year 2026

**CEDAR CROSSINGS
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2026**

**CEDAR CROSSINGS
COMMUNITY DEVELOPMENT DISTRICT
TABLE OF CONTENTS**

<u>Description</u>	<u>Page Number(s)</u>
General Fund Budget	1 - 2
Definitions of General Fund Expenditures	3 - 4
Debt Service Fund Budget - Series 2025	5
Amortization Schedule - Series 2025	6 - 7
Assessment Summary	8

**CEDAR CROSSINGS
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2026**

	Fiscal Year 2025				
	Adopted Budget FY 2025	Actual through 3/31/2025	Projected through 9/30/2025	Total Actual & Projected	Proposed Budget FY 2026
REVENUES					
Assessment levy: on-roll - gross					\$ 103,500
Allowable discounts (4%)					(4,140)
Assessment levy: on-roll - net					99,360
Assessment levy: off-roll					63,264
Landowner contribution	\$ 104,540	\$ 21,240	\$ 83,630	\$ 104,870	110,471
Total revenues	104,540	21,240	83,630	104,870	273,095
EXPENDITURES					
Professional & administrative					
Management/accounting/recording**	48,000	14,000	34,000	48,000	48,000
Legal	25,000	5,840	19,160	25,000	25,000
Engineering	2,000	-	2,000	2,000	2,000
Audit	5,500	-	5,500	5,500	5,500
Arbitrage rebate calculation	500	-	500	500	500
Dissemination agent	2,000	167	1,833	2,000	2,000
Trustee	5,500	-	5,500	5,500	5,500
Telephone	200	100	100	200	200
Postage	500	265	235	500	500
Printing & binding	500	250	250	500	500
Legal advertising	7,500	-	7,500	7,500	2,500
Annual special district fee	175	175	-	175	175
Insurance	5,500	5,000	500	5,500	5,800
Contingencies/bank charges	750	775	-	775	1,500
Tax collector	-	-	-	-	3,105
Meeting room rental	-	305	-	305	2,000
Website hosting & maintenance	705	-	705	705	705
Website ADA compliance	210	-	210	210	210
Total professional & administrative	104,540	26,877	77,993	104,870	105,695
Field operations					
Management & administration					
Contingency	-	-	-	-	4,000
O&M accounting services	-	-	-	-	4,500
Insurance: property	-	-	-	-	15,400
Management services	-	-	-	-	24,600
General administrative	-	-	-	-	2,000
Grounds/bldg maintenance					
General maintenance	-	-	-	-	2,500
Irrigation repairs	-	-	-	-	5,000
Landscape contract	-	-	-	-	60,000
Mulch annual replenish- common areas minus amenity	-	-	-	-	12,000
Landscaping extra- replacement & annuals	-	-	-	-	5,000
Tree trimming	-	-	-	-	2,000
Pressure washing common areas	-	-	-	-	6,000
Holiday decorations	-	-	-	-	4,000
Walkway maintenance/repair	-	-	-	-	2,500
Pet Stations common Areas	-	-	-	-	2,400
6' Masonry perimeter wall maintenance/repair	-	-	-	-	4,000
Tot Lots (2 locations)/maintenance/mulch/repairs	-	-	-	-	3,000

**CEDAR CROSSINGS
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2026**

	Fiscal Year 2025				
	Adopted Budget FY 2025	Actual through 3/31/2025	Projected through 9/30/2025	Total Actual & Projected	Proposed Budget FY 2026
<i>Utilities</i>	-	-	-	-	-
Electric- common areas minus pool amenity	-	-	-	-	1,500
Electric- street lights	-	-	-	-	7,000
Total field operations	-	-	-	-	167,400
Total expenditures	104,540	26,877	77,993	104,870	273,095
Excess/(deficiency) of revenues over/(under) expenditures	-	(5,637)	5,637	-	-
Fund balance - beginning (unaudited)	-	-	(5,637)	-	-
Fund balance - ending (projected)	-	-	-	-	-
Reserves	-	(5,637)	-	-	-
Fund balance - ending	<u>\$ -</u>	<u>\$ (5,637)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CEDAR CROSSINGS
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES

Professional & administrative

Management/accounting/recording**	48,000
Wrathell, Hunt and Associates, LLC (WHA), specializes in managing community development districts by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all of the District's governmental requirements. WHA develops financing programs, administers the issuance of tax exempt bond financings, operates and maintains the assets of the community.	
Legal	25,000
General counsel and legal representation, which includes issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.	
Engineering	2,000
The District's Engineer will provide construction and consulting services, to assist the District in crafting sustainable solutions to address the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.	
Audit	5,500
Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.	
Arbitrage rebate calculation	500
To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.	
Dissemination agent	2,000
The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities Exchange Act of 1934. Wrathell, Hunt & Associates serves as dissemination agent.	
Trustee	5,500
Telephone	200
Postage	500
Telephone and fax machine.	
Printing & binding	500
Mailing of agenda packages, overnight deliveries, correspondence, etc.	
Legal advertising	2,500
Letterhead, envelopes, copies, agenda packages	
Annual special district fee	175
The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.	
Insurance	5,800
Annual fee paid to the Florida Department of Economic Opportunity.	
Contingencies/bank charges	1,500
Bank charges and other miscellaneous expenses incurred during the year and automated AP routing etc.	
Tax collector	3,105
Meeting room rental	2,000
Website hosting & maintenance	705
Website ADA compliance	210
Total professional & administrative	105,695

**CEDAR CROSSINGS
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

Field operations

Management & administration

Contingency	4,000
O&M accounting services	4,500
Insurance: property	15,400
Management services	24,600
General administrative	2,000
General maintenance	2,500
Irrigation repairs	5,000
Landscape contract	60,000
Mulch annual replenish- common areas minus amenity	12,000
Landscaping extra- replacement & annuals	5,000
Tree trimming	2,000
Pressure washing common areas	6,000
Holiday decorations	4,000
Walkway maintenance/repair	2,500
Pet Stations common Areas	2,400
6' Masonry perimeter wall maintenance/repair	4,000
Tot Lots (2 locations)/maintenance/mulch/repairs	3,000
Utilities	
Electric- common areas minus pool amenity	1,500
Electric- street lights	7,000
Total field operations	<u>167,400</u>
Total expenditures	<u><u>\$ 273,095</u></u>

**CEDAR CROSSINGS
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2025
FISCAL YEAR 2026**

	Fiscal Year 2025				Proposed Budget FY 2026
	Adopted Budget FY 2025	Actual through 3/31/2025	Projected through 9/30/2025	Total Actual & Projected	
REVENUES					
Assessment levy: on-roll	\$ -				\$ 167,931
Allowable discounts (4%)	-				(6,717)
Net assessment levy - on-roll	-				161,214
Assessment levy: off-roll	-	\$ -	\$ 162,530	\$ 162,530	259,750
Developer contribution	-	-	18,513	18,513	-
Total revenues	-	-	181,043	181,043	420,964
EXPENDITURES					
Debt service					
Principal	-	-	-	-	90,000
Interest	-	-	43,341	43,341	325,060
Tax collector	-	-	-	-	5,038
Cost of issuance	-	193,531	-	193,531	-
Underwriter's discount	-	123,000	-	123,000	-
Total expenditures	-	316,531	43,341	359,872	420,098
Excess/(deficiency) of revenues over/(under) expenditures	-	(316,531)	137,702	(178,829)	866
OTHER FINANCING SOURCES/(USES)					
Bond proceeds	-	582,566	-	582,566	-
Original issue discount	-	(14,183)	-	(14,183)	-
Total other financing sources/(uses)	-	568,383	-	568,383	-
Net increase/(decrease) in fund balance	-	251,852	137,702	389,554	866
Fund balance:					
Beginning fund balance (unaudited)	-	(13,138)	238,714	(13,138)	376,416
Ending fund balance (projected)	\$ -	\$ 238,714	\$ 376,416	\$ 376,416	377,282
Use of fund balance:					
Debt service reserve account balance (required)					(207,963)
Interest expense - November 1, 2026					(160,595)
Projected fund balance surplus/(deficit) as of September 30, 2023					\$ 8,724

**CEDAR CROSSINGS
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2025 AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
05/01/25			43,341.33	43,341.33	6,150,000.00
11/01/25			162,530.00	162,530.00	6,150,000.00
05/01/26	90,000.00	4.300%	162,530.00	252,530.00	6,060,000.00
11/01/26			160,595.00	160,595.00	6,060,000.00
05/01/27	95,000.00	4.300%	160,595.00	255,595.00	5,965,000.00
11/01/27			158,552.50	158,552.50	5,965,000.00
05/01/28	100,000.00	4.300%	158,552.50	258,552.50	5,865,000.00
11/01/28			156,402.50	156,402.50	5,865,000.00
05/01/29	105,000.00	4.300%	156,402.50	261,402.50	5,760,000.00
11/01/29			154,145.00	154,145.00	5,760,000.00
05/01/30	110,000.00	4.300%	154,145.00	264,145.00	5,650,000.00
11/01/30			151,780.00	151,780.00	5,650,000.00
05/01/31	110,000.00	4.300%	151,780.00	261,780.00	5,540,000.00
11/01/31			149,415.00	149,415.00	5,540,000.00
05/01/32	115,000.00	4.300%	149,415.00	264,415.00	5,425,000.00
11/01/32			146,942.50	146,942.50	5,425,000.00
05/01/33	125,000.00	5.300%	146,942.50	271,942.50	5,300,000.00
11/01/33			143,630.00	143,630.00	5,300,000.00
05/01/34	130,000.00	5.300%	143,630.00	273,630.00	5,170,000.00
11/01/34			140,185.00	140,185.00	5,170,000.00
05/01/35	135,000.00	5.300%	140,185.00	275,185.00	5,035,000.00
11/01/35			136,607.50	136,607.50	5,035,000.00
05/01/36	145,000.00	5.300%	136,607.50	281,607.50	4,890,000.00
11/01/36			132,765.00	132,765.00	4,890,000.00
05/01/37	150,000.00	5.300%	132,765.00	282,765.00	4,740,000.00
11/01/37			128,790.00	128,790.00	4,740,000.00
05/01/38	160,000.00	5.300%	128,790.00	288,790.00	4,580,000.00
11/01/38			124,550.00	124,550.00	4,580,000.00
05/01/39	170,000.00	5.300%	124,550.00	294,550.00	4,410,000.00
11/01/39			120,045.00	120,045.00	4,410,000.00
05/01/40	180,000.00	5.300%	120,045.00	300,045.00	4,230,000.00
11/01/40			115,275.00	115,275.00	4,230,000.00
05/01/41	190,000.00	5.300%	115,275.00	305,275.00	4,040,000.00
11/01/41			110,240.00	110,240.00	4,040,000.00
05/01/42	200,000.00	5.300%	110,240.00	310,240.00	3,840,000.00
11/01/42			104,940.00	104,940.00	3,840,000.00
05/01/43	210,000.00	5.300%	104,940.00	314,940.00	3,630,000.00
11/01/43			99,375.00	99,375.00	3,630,000.00
05/01/44	220,000.00	5.300%	99,375.00	319,375.00	3,410,000.00
11/01/44			93,545.00	93,545.00	3,410,000.00
05/01/45	230,000.00	5.300%	93,545.00	323,545.00	3,180,000.00
11/01/45			87,450.00	87,450.00	3,180,000.00
05/01/46	245,000.00	5.500%	87,450.00	332,450.00	2,935,000.00
11/01/46			80,712.50	80,712.50	2,935,000.00
05/01/47	260,000.00	5.500%	80,712.50	340,712.50	2,675,000.00
11/01/47			73,562.50	73,562.50	2,675,000.00
05/01/48	275,000.00	5.500%	73,562.50	348,562.50	2,400,000.00
11/01/48			66,000.00	66,000.00	2,400,000.00

**CEDAR CROSSINGS
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2025 AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
05/01/49	290,000.00	5.500%	66,000.00	356,000.00	2,110,000.00
11/01/49			58,025.00	58,025.00	2,110,000.00
05/01/50	305,000.00	5.500%	58,025.00	363,025.00	1,805,000.00
11/01/50			49,637.50	49,637.50	1,805,000.00
05/01/51	325,000.00	5.500%	49,637.50	374,637.50	1,480,000.00
11/01/51			40,700.00	40,700.00	1,480,000.00
05/01/52	340,000.00	5.500%	40,700.00	380,700.00	1,140,000.00
11/01/52			31,350.00	31,350.00	1,140,000.00
05/01/53	360,000.00	5.500%	31,350.00	391,350.00	780,000.00
11/01/53			21,450.00	21,450.00	780,000.00
05/01/54	380,000.00	5.500%	21,450.00	401,450.00	400,000.00
11/01/54			11,000.00	11,000.00	400,000.00
05/01/55	400,000.00	5.500%	11,000.00	411,000.00	-
Total	6,150,000.00		6,463,736.33	12,613,736.33	

**CEDAR CROSSINGS
COMMUNITY DEVELOPMENT DISTRICT
ASSESSMENT COMPARISON
PROJECTED FISCAL YEAR 2026 ASSESSMENTS**

On-Roll Assessments					
Product/Parcel	Units	FY 2026 O&M Assessment per Unit	FY 2026 DS Assessment per Unit	FY 2026 Total Assessment per Unit	FY 2025 Total Assessment per Unit
SF 42'	54	\$ 900.00	\$ 1,376.48	\$ 2,276.48	n/a
SF 52'	52	900.00	1,501.62	2,401.62	n/a
SF 62'	2	900.00	1,626.75	2,526.75	n/a
SF 70'	7	900.00	1,751.88	2,651.88	n/a
Total	115				

Off-Roll Assessments					
Product/Parcel	Units	FY 2026 O&M Assessment per Unit	FY 2026 DS Assessment per Unit	FY 2026 Total Assessment per Unit	FY 2025 Total Assessment per Unit
SF 42'	53	\$ 341.97	\$ 1,280.13	\$ 1,622.09	n/a
SF 52'	77	341.97	1,396.51	1,738.47	n/a
SF 62'	45	341.97	1,512.88	1,854.84	n/a
SF 70'	10	341.97	1,629.25	1,971.22	n/a
Total	185				

CEDAR CROSSINGS

COMMUNITY DEVELOPMENT DISTRICT

4A

Serial Number
25-00961K

Business Observer

Published Weekly
Lakeland, Polk County, Florida

COUNTY OF POLK

STATE OF FLORIDA

Before the undersigned authority personally appeared Holly Botkin who on oath says that he/she is Publisher's Representative of the Business Observer a weekly newspaper published at Lakeland, Polk County, Florida; that the attached copy of advertisement,

being a Notice of Public Hearing

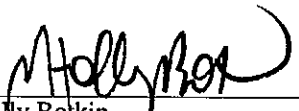
in the matter of Notice of Public Hearing on July 23, 2025 at 1:00PM for consideration of adoption of fiscal year 2026 budget

in the Court, was published in said newspaper by print in the

issues of 6/27/2025, 7/4/2025

Affiant further says that the Business Observer complies with all legal requirements for publication in chapter 50, Florida Statutes.

*This Notice was placed on the newspaper's website and floridapublicnotices.com on the same day the notice appeared in the newspaper.


Holly Botkin

Sworn to and subscribed, and personally appeared by physical presence before me,

7th day of July, 2025 A.D.

by Holly Botkin who is personally known to me.



Notary Public, State of Florida
(SEAL)



Donna Condon
Comm.: HH 534210
Expires: Jun. 29, 2028
Notary Public - State of Florida

PS 1 of 2

CEDAR CROSSINGS COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2026 BUDGET; NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPOSITION OF OPERATIONS AND MAINTENANCE SPECIAL ASSESSMENTS, ADOPTION OF AN ASSESSMENT ROLL, AND THE LEVY, COLLECTION, AND ENFORCEMENT OF THE SAME; AND NOTICE OF REGULAR BOARD OF SUPERVISORS MEETING.

Upcoming Public Hearings and Regular Meeting

The Board of Supervisors ("Board") for the Cedar Crossings Community Development District ("District") will hold two (2) public hearings and a regular meeting at the following date, time, and location:

DATE: July 23, 2025
TIME: 1:00 p.m.
LOCATION: Oakland Neighborhood Center,
915 Avenue East
Haines City, Florida 33844

The first public hearing is being held pursuant to Chapter 190, *Florida Statutes*, to receive public comment and objections on the District's proposed budget ("Proposed Budget") for the fiscal year beginning October 1, 2025, and ending September 30, 2026 ("Fiscal Year 2026"). The second public hearing is being held pursuant to Chapters 190, 197, and/or 170, *Florida Statutes*, to consider the imposition of operations and maintenance special assessments ("O&M Assessments") upon the lands located within the District, to fund the Proposed Budget for Fiscal Year 2026; to consider the adoption of an assessment roll; and, to provide for the levy, collection, and enforcement of assessments. At the conclusion of the hearings, the Board will, by resolution, adopt a budget and levy O&M Assessments as finally approved by the Board. A Board meeting of the District will also be held where the Board may consider any other District business.

Description of Assessments

The District imposes O&M Assessments on benefitted property within the District for the purpose of funding the District's general administrative, operations, and maintenance budget. Pursuant to Section 170.07, *Florida Statutes*, a description of the services to be funded by the O&M Assessments, and the properties to be improved and benefitted from the O&M Assessments, are all set forth in the Proposed Budget. A geographic depiction of the property potentially subject to the proposed O&M Assessments is identified in the map attached hereto. The table below shows the schedule of the proposed O&M Assessments, which are subject to change at the hearing:

Lot Type	Total # of Units	ERU Factor	Current Annual O&M Assessment (October 1, 2024 - September 30, 2025)	Proposed Annual O&M Assessment (October 1, 2025 - September 30, 2026)**	Change in Annual Dollar Amount
SF 42'	107	1.00	\$0.00	\$900.00	\$900.00
SF 52'	129	1.00	\$0.00	\$900.00	\$900.00
SF 62'	47	1.00	\$0.00	\$900.00	\$900.00
SF 70'	17	1.00	\$0.00	\$900.00	\$900.00

** Including collection costs and early payment discounts

The proposed O&M Assessments as stated include collection costs and/or early payment discounts, which Polk County ("County") may impose on assessments that are collected on the County tax bill. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for O&M Assessments, such that no assessment hearing shall be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4), *Florida Statutes*, is met. Note that the O&M Assessments do not include any debt service assessments previously levied by the District that are due to be collected for Fiscal Year 2026.

For Fiscal Year 2026, the District intends to have the County tax collector collect the assessments imposed on certain developed property, and will directly collect the assessments imposed on the remaining benefitted property by sending out a bill prior to, or during, November 2025. It is important to pay your assessment because failure to pay will cause a tax certificate to be issued against the property which may result in loss of title, or for direct billed assessments, may result in a foreclosure action, which also may result in a loss of title. The District's decision to collect assessments on the tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

Additional Provisions

The public hearings and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. A copy of the Proposed Budget, proposed assessment roll, and the agenda for the hearings and meeting may be obtained at the offices of the District Manager, located at Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: (561)-571-0010 ("District Manager's Office"), during normal business hours. The public hearings and meeting may be continued to a date, time, and place to be specified on the record at the hearings or meeting. There may be occasions when staff or board members may participate by speaker telephone.

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager's Office 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.

Please note that all affected property owners have the right to appear at the public hearings and meeting and may also file written objections with the District Manager's Office within twenty (20) days of publication of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of 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

June 27, July 4, 2025



RESOLUTION 2025-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CEDAR CROSSINGS COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGETS FOR FISCAL YEAR 2026; DECLARING SPECIAL ASSESSMENTS TO FUND THE PROPOSED BUDGETS PURSUANT TO CHAPTERS 170, 190 AND 197, FLORIDA STATUTES; SETTING PUBLIC HEARINGS; ADDRESSING PUBLICATION; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors ("Board") of the Cedar Crossings Community Development District ("District") prior to June 15, 2025, proposed budgets ("Proposed Budget") for the fiscal year beginning October 1, 2025, and ending September 30, 2026 ("Fiscal Year 2026"); and

WHEREAS, it is in the best interest of the District to fund the administrative and operations services (together, "Services") set forth in the Proposed Budget by levy of special assessments pursuant to Chapters 170, 190 and 197, Florida Statutes ("Assessments"), as set forth in the preliminary assessment roll included within the Proposed Budget; and

WHEREAS, the District hereby determines that benefits would accrue to the properties within the District, as outlined within the Proposed Budget, in an amount equal to or in excess of the Assessments, and that such Assessments would be fairly and reasonably allocated as set forth in the Proposed Budget; and

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

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

1. PROPOSED BUDGET APPROVED. The Proposed Budget prepared by the District Manager for Fiscal Year 2026 attached hereto as Exhibit A is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. DECLARING ASSESSMENTS. Pursuant to Chapters 170, 190 and 197, Florida Statutes, the Assessments shall defray the cost of the Services in the total estimated amounts set forth in the Proposed Budget. The nature of, and plans and specifications for, the Services to be funded by the Assessments are described in the Proposed Budget and in the reports (if any) of the District Engineer, all of which are on file and available for public inspection at the "District's Office," c/o Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431. The Assessments shall be levied within the District on all benefitted lots and lands, and shall be apportioned, all as described in the Proposed Budget and the preliminary assessment roll included therein. The preliminary assessment roll is also on file and available for public inspection at the District's Office. The Assessments shall be paid in one or more installments pursuant to a bill issued by the District in November of 2025, and pursuant to Chapter 170, Florida Statutes, or, alternatively, pursuant to the *Uniform Method* as set forth in Chapter 197, Florida Statutes.

3. SETTING PUBLIC HEARINGS. Pursuant to Chapters 170, 190, and 197, Florida Statutes, public hearings on the approved Proposed Budget and the Assessments are hereby declared and set for the following date, hour and location:

DATE: July 23, 2025
HOUR: 1:00 p.m.
LOCATION: Oakland Neighborhood Center
915 Avenue E
Haines City, Florida 33844

4. TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENTS. The District Manager is hereby directed to submit a copy of the Proposed Budget to City of Haines City and Polk County at least 60 days prior to the hearing set above.

5. 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 days before the budget hearing date as set forth in Section 3 and shall remain on the website for at least 45 days.

6. PUBLICATION OF NOTICE. The District shall cause this Resolution to be published once a week for a period of two weeks in a newspaper of general circulation published in Polk County. Additionally, notice of the public hearings shall be published in the manner prescribed in Florida law.

7. 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.

8. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 23RD DAY OF APRIL 2025.

ATTEST: CEDAR CROSSINGS COMMUNITY DEVELOPMENT DISTRICT
/s/ Kristen Sult
Secretary/Assistant Secretary

/s/ Casey Dav
Chair/Vice Chair, Board of Supervisors

25-00961K

FILE COPY

CEDAR CROSSINGS
COMMUNITY DEVELOPMENT DISTRICT

4B

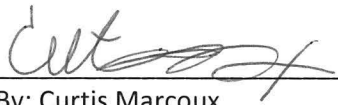
STATE OF FLORIDA)
COUNTY OF PALM BEACH)

AFFIDAVIT OF MAILING

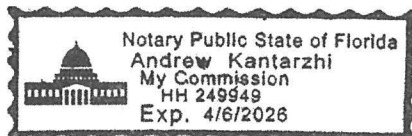
BEFORE ME, the undersigned authority, this day personally appeared Curtis Marcoux, who by me first being duly sworn and deposed says:

1. I am over eighteen (18) years of age and am competent to testify as to the matters contained herein. I have personal knowledge of the matters stated herein.
2. I, Curtis Marcoux, am employed by Wrathell, Hunt and Associates, LLC, and, in the course of that employment, serve as and/or assist the Financial Analyst for the Cedar Crossings Community Development District ("**District**"). Among other things, my duties include preparing and transmitting correspondence relating to the District.
3. I do hereby certify that on June 27, 2025, and in the regular course of business, I caused letters, in the forms attached hereto as **Exhibit A**, to be sent notifying affected landowner(s) in the District of their rights under Florida law, and with respect to the District's anticipated imposition of operations and maintenance assessments. I further certify that the letters were sent to the addressees identified in the letters or list, if any, included in **Exhibit A** and in the manner identified in **Exhibit A**.
4. I do hereby certify that the attached document(s) were made at or near the time of the occurrence of the matters set forth by, or from information transmitted by, a person having knowledge of those matters; were and are being kept in the course of the regularly conducted activity of the District; and were made as a regular practice in the course of the regularly conducted activity of the District.

FURTHER AFFIANT SAYETH NOT.


By: Curtis Marcoux

SWORN AND SUBSCRIBED before me by means of ☒ physical presence or ☐ online notarization this 27th day of June, 2025, by Curtis Marcoux, for Wrathell, Hunt and Associates, LLC, who ☒ is personally known to me or ☐ has provided _____ as identification, and who ☐ did or ☒ did not take an oath.



NOTARY PUBLIC

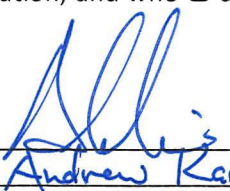

Print Name: Andrew Kantarzhi
Notary Public, State of Florida
Commission No.: HH249949
My Commission Expires: 04/06/26

EXHIBIT A: Copies of Forms of Mailed Notices, including Addresses

Cedar Crossings Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W•Boca Raton, Florida 33431
Phone: (561) 571-0010•Toll-free: (877) 276-0889•Fax: (561) 571-0013

THIS IS NOT A BILL – DO NOT PAY

June 27, 2025

VIA FIRST CLASS MAIL

KB HOME ORLANDO LLC
9102 SPK CTR LOOP STE 100
ORLANDO, FL 32819

[PARCEL ID]: please see “Exhibit B”

RE: Cedar Crossings Community Development District
Fiscal Year 2026 Budget and O&M Assessments

Dear Property Owner:

You are receiving this notice because you own property within the Cedar Crossings Community Development District (“**District**”). The District is in the process of adopting its proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2025, and ending September 30, 2026 (“**Fiscal Year 2026**”). Florida law requires the District to hold public hearings on the Proposed Budget and the operations and maintenance assessments (“**O&M Assessments**”) that will fund it. These public hearings are open to the public and will take place during the meeting of the District’s Board of Supervisors at the following date, time, and location:

Date:	July 23, 2025
Time:	1:00 p.m.
Location:	Oakland Neighborhood Center, 915 Avenue East Haines City, Florida 33844

The hearings will be conducted pursuant to Chapters 190, 197, and/or 170, *Florida Statutes*, for the purposes of (1) adopting the District’s Proposed Budget for Fiscal Year 2026, and (2) levying O&M Assessments to fund the Proposed Budget for Fiscal Year 2026. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purpose of providing infrastructure and services to your community, and these O&M Assessments help us fulfill those purposes. The proposed O&M Assessment information for your property is set forth in **Exhibit A**. As shown in **Exhibit A**, there is a proposed increase in O&M Assessments.

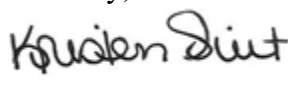
The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. A copy of the Proposed Budget, assessment roll, and the agenda for the hearings and meeting may be obtained by contacting the District Manager by mail at Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, or by phone at

(561)-571-0010 (“**District Manager’s Office**”), or by visiting the District’s website at <https://cedarcrossingscdd.net>. The public hearings and meeting may be continued to a date, time, and place to be specified on the record. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations because of a disability or physical impairment should contact the District Manager’s Office 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.

Please note that all affected property owners have the right to appear and comment at the public hearings and meeting and may also file written objections with the District Manager’s Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of 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.

If you have any questions, please do not hesitate to contact the District Manager’s Office.

Sincerely,

A handwritten signature in black ink that reads "Kristen Suit". The signature is written in a cursive, flowing style. It is positioned above a thin horizontal line.

Kristen Suit
District Manager
Cedar Crossings Community Development District

Enclosure

EXHIBIT A
Summary of O&M Assessments

1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2026, the District expects to collect no more than **\$270,000** in gross revenue.
2. **Unit of Measurement.** The O&M Assessments are allocated on an Equivalent Residential Unit (“ERU”) basis for platted lots.
3. **Schedule of O&M Assessments:**

Lot Type	Total # of Units	ERU Factor	Current Annual O&M Assessment (October 1, 2024 – September 30, 2025)	Proposed Annual O&M Assessment (October 1, 2025 – September 30, 2026)**	Change in Annual Dollar Amount
SF 42’	107	1.00	\$0.00	\$900.00	\$900.00
SF 52’	129	1.00	\$0.00	\$900.00	\$900.00
SF 62’	47	1.00	\$0.00	\$900.00	\$900.00
SF 70’	17	1.00	\$0.00	\$900.00	\$900.00

*** Including collection costs and early payment discounts*

Note that the O&M Assessments do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2026. 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, such that no assessment hearing shall be held, or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4), *Florida Statutes*, is met.

4. **Collection.** By operation of law, the District’s assessments each year constitute a lien against benefitted property located within the District just as do each year’s property taxes. For Fiscal Year 2026, the District intends to have the County Tax Collector collect the assessments on the tax roll. Alternatively, the District may choose to directly collect and enforce the assessments on certain benefitted property. For delinquent assessments that were initially directly billed by the District, the District may initiate a foreclosure action or may place the delinquent assessments on the next year’s county tax bill. **IT IS IMPORTANT TO PAY YOUR ASSESSMENT BECAUSE FAILURE TO PAY WILL CAUSE A TAX CERTIFICATE TO BE ISSUED AGAINST THE PROPERTY WHICH MAY RESULT IN LOSS OF TITLE, OR FOR DIRECT BILLED ASSESSMENTS, MAY RESULT IN A FORECLOSURE ACTION, WHICH ALSO MAY RESULT IN A LOSS OF TITLE.** The District’s decision to collect assessments on the tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

Exhibit B

[illegible]

Exhibit B

PARCEL ID	NAME	Unit Type
272734810539000120	KB HOME ORLANDO LLC	SF 52'
272734810539000130	KB HOME ORLANDO LLC	SF 52'
272734810539000140	KB HOME ORLANDO LLC	SF 52'
272734810539000160	KB HOME ORLANDO LLC	SF 52'
272734810539000170	KB HOME ORLANDO LLC	SF 52'
272734810539000180	KB HOME ORLANDO LLC	SF 52'
272734810539000190	KB HOME ORLANDO LLC	SF 52'
272734810539000200	KB HOME ORLANDO LLC	SF 52'
272734810539000210	KB HOME ORLANDO LLC	SF 52'
272734810539000220	KB HOME ORLANDO LLC	SF 52'
272734810539000230	KB HOME ORLANDO LLC	SF 52'
272734810539000240	KB HOME ORLANDO LLC	SF 52'
272734810539000250	KB HOME ORLANDO LLC	SF 52'
272734810539000260	KB HOME ORLANDO LLC	SF 52'
272734810539000270	KB HOME ORLANDO LLC	SF 52'
272734810539000280	KB HOME ORLANDO LLC	SF 52'
272734810539000290	KB HOME ORLANDO LLC	SF 52'
272734810539000300	KB HOME ORLANDO LLC	SF 52'
272734810539000310	KB HOME ORLANDO LLC	SF 52'
272734810539000320	KB HOME ORLANDO LLC	SF 52'
272734810539000330	KB HOME ORLANDO LLC	SF 52'
272734810539000340	KB HOME ORLANDO LLC	SF 52'
272734810539000350	KB HOME ORLANDO LLC	SF 52'
272734810539000360	KB HOME ORLANDO LLC	SF 52'
272734810539000370	KB HOME ORLANDO LLC	SF 52'
272734810539000380	KB HOME ORLANDO LLC	SF 52'
272734810539000570	KB HOME ORLANDO LLC	SF 52'
272734810539000580	KB HOME ORLANDO LLC	SF 52'
272734810539000770	KB HOME ORLANDO LLC	SF 52'
272734810539000980	KB HOME ORLANDO LLC	SF 52'
272734810539001170	KB HOME ORLANDO LLC	SF 52'
272734810539001240	KB HOME ORLANDO LLC	SF 52'
272734810539001250	KB HOME ORLANDO LLC	SF 52'
272734810539001260	KB HOME ORLANDO LLC	SF 52'
272734810539001270	KB HOME ORLANDO LLC	SF 52'
272734810539001280	KB HOME ORLANDO LLC	SF 52'
272734810539001290	KB HOME ORLANDO LLC	SF 52'
272734810539001300	KB HOME ORLANDO LLC	SF 52'
272734810539001310	KB HOME ORLANDO LLC	SF 52'
272734810539001320	KB HOME ORLANDO LLC	SF 52'
272734810539001330	KB HOME ORLANDO LLC	SF 52'
272734810539001340	KB HOME ORLANDO LLC	SF 52'
272734810539001350	KB HOME ORLANDO LLC	SF 52'
272734810539001360	KB HOME ORLANDO LLC	SF 52'
272734810539001370	KB HOME ORLANDO LLC	SF 52'
272734810539001380	KB HOME ORLANDO LLC	SF 52'
272734810539001390	KB HOME ORLANDO LLC	SF 52'
272734810539001400	KB HOME ORLANDO LLC	SF 52'
272734810539001410	KB HOME ORLANDO LLC	SF 52'
272734810539001420	KB HOME ORLANDO LLC	SF 52'
272734810539001430	KB HOME ORLANDO LLC	SF 52'
272734810539001440	KB HOME ORLANDO LLC	SF 52'
272734810539001230	KB HOME ORLANDO LLC	SF 62'
272734810539001450	KB HOME ORLANDO LLC	SF 62'

Exhibit B

PARCEL ID	NAME	Unit Type
272734810539000150	KB HOME ORLANDO LLC	SF 70'
272734810539001180	KB HOME ORLANDO LLC	SF 70'
272734810539001190	KB HOME ORLANDO LLC	SF 70'
272734810539001210	KB HOME ORLANDO LLC	SF 70'
272734810539001220	KB HOME ORLANDO LLC	SF 70'
272734810539001540	KB HOME ORLANDO LLC	SF 70'
272734810539001610	KB HOME ORLANDO LLC	SF 70'
272734810539001580	KB HOME ORLANDO LLC	8 SF 62' lots
272734810539001590	KB HOME ORLANDO LLC	1 SF 70' lot, 9 SF 62' lots and 1 SF 52' lot
272734810539001600	KB HOME ORLANDO LLC	2 SF 52' lots and 18 SF 42' lots
272734000000013010	KB HOME ORLANDO LLC	35 SF 42' lots, 74 SF 52' lots, 28 SF 62' lots and 9 SF 70 lots'

CEDAR CROSSINGS
COMMUNITY DEVELOPMENT DISTRICT

4C

RESOLUTION 2025-10

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

WHEREAS, the Cedar 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 Polk County, Florida ("**County**"); and

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

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

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

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

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

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

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

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

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

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

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

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

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

SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.

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

- B. **Direct Bill Assessments.** The operations and maintenance special assessments and previously levied debt service special assessments imposed on the Direct Collect Property shall be collected directly by the District in accordance with Florida law, as set forth in **Exhibits A and B**. Assessments directly collected by the District are due in full on December 1, 2025; provided, however, that, to the extent permitted by law, the assessments due may be paid in several partial, deferred payments and according to the following schedule: 50% due no later than October 1, 2025, 25% due no later than February 1, 2026 and 25% due no later than April 1, 2026. In the event that an assessment payment is not made in accordance with the schedule stated above, the whole assessment – including any remaining partial, deferred payments for Fiscal Year 2026, shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District's sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent assessments shall accrue at the rate of any bonds secured by the assessments, or at the statutory prejudgment interest rate, as applicable. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170, Florida Statutes, or other applicable law to collect and enforce the whole assessment, as set forth herein.
- C. **Future Collection Methods.** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

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

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

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

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

PASSED AND ADOPTED this 23rd day of July, 2025.

ATTEST:

**CEDAR CROSSINGS
COMMUNITY DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: Adopted Budget for Fiscal Year 2026

Exhibit B: Assessment Roll (Uniform Method)

Assessment Roll (Direct Collect)

CEDAR CROSSINGS

COMMUNITY DEVELOPMENT DISTRICT

5

RESOLUTION 2025-11

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CEDAR CROSSINGS COMMUNITY DEVELOPMENT DISTRICT RATIFYING, CONFIRMING, AND APPROVING THE ACTIONS OF THE CHAIRPERSON, VICE CHAIRPERSON, SECRETARY, ASSISTANT SECRETARIES, AND ALL DISTRICT STAFF REGARDING THE SALE AND CLOSING OF \$24,380,000 CEDAR CROSSINGS COMMUNITY DEVELOPMENT DISTRICT SPECIAL ASSESSMENT BONDS, SERIES 2025; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Cedar Crossings Community Development District (the “**District**”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, located entirely within the City of Haines City, Florida; and

WHEREAS, the District previously adopted Resolution No. 2024-34 and Resolution No. 2025-01 on May 30, 2024 and January 15, 2025, respectively (collectively, the “**Bond Resolution**”), authorizing the issuance of \$24,380,000 Cedar Crossings Community Development District Special Assessment Bonds, Series 2025 (the “**Series 2025 Bonds**”), for the purpose of financing a portion of the acquisition and/or construction of the District’s “2025 Project”; and

WHEREAS, the District closed on the issuance of the Series 2025 Bonds on March 13, 2025; and

WHEREAS, as prerequisites to the issuance of the Series 2025 Bonds, the Chairperson, Vice Chairperson, Treasurer, Secretary, Assistant Secretaries, and District staff including the District Manager, District Assessment Consultant, District Counsel and Bond Counsel (together, the “**District Staff**”) were required to execute and deliver various documents (together, the “**Closing Documents**”); and

WHEREAS, the District desires to ratify, confirm, and approve all actions of the District Chairperson, Vice Chairperson, Treasurer, Secretary, Assistant Secretaries, and District Staff in closing on the issuance of the Series 2025 Bonds.

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

SECTION 1. The issuance of the Series 2025 Bonds, the adoption of resolutions relating to such Bonds, and all actions taken in the furtherance of the closing on such Series 2025 Bonds, are hereby declared and affirmed as being in the best interests of the District and are hereby ratified, approved, and confirmed by the Board of Supervisors of the District.

SECTION 2. The actions of the Chairperson, Vice Chairperson, Treasurer, Secretary, Assistant Secretaries, and all District Staff in finalizing the closing and issuance of the Series 2025 Bonds, including the execution and delivery of the Closing Documents, and such other certifications or other documents required for the closing on the Series 2025 Bonds, are determined to be in accordance with the prior authorizations of the Board and are hereby ratified, approved, and confirmed in all respects.

SECTION 3. If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

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

PASSED AND ADOPTED this 23rd day of July, 2025.

ATTEST:

**CEDAR CROSSINGS
COMMUNITY DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

CEDAR CROSSINGS

COMMUNITY DEVELOPMENT DISTRICT

6

FISCAL YEAR 2026 BUDGET DEFICIT FUNDING AGREEMENT

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

CEDAR CROSSING COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, and located in Haines City, Polk County, Florida (hereinafter “**District**”), and

KB HOME ORLANDO LLC, a Delaware limited liability company and a landowner in the District (“**Landowner**”) with an address of 9102 Southpark Center Loop, Suite 100, Orlando, Florida 32819.

RECITALS

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

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

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

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

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

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

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

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

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

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

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

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

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

SECTION 3. CONTINUING LIEN. The District shall have the right to file and perfect a continuing lien upon the Property described in **Exhibit B** for all payments due and owing under the terms of this Agreement and for interest thereon, and for reasonable attorneys’ fees, paralegals’ fees, expenses and court costs incurred by the District incident to the collection of funds under this Agreement or for enforcement of this lien, and all sums advanced and paid by the District for taxes and payment on account of superior interests, liens and encumbrances in order to preserve and protect the District’s lien. The lien shall be effective as of the date and time of the recording of a

“Notice of Lien for FY 2026 O&M Budget” in the public records of Polk County, Florida, stating among other things, the description of the real property and the amount due as of the recording of the Notice, and the existence of this Agreement. The District Manager, in its sole discretion, is hereby authorized by the District to file the Notice of Lien for FY 2026 O&M Budget on behalf of the District, without the need of further Board action authorizing or directing such filing. At the District Manager’s direction, the District may also bring an action at law against the record title holder to the Property to pay the amount due under this Agreement or may foreclose the lien against the Property in any manner authorized by law. The District may partially release any filed lien for portions of the Property subject to a plat if and when the Landowner has demonstrated, in the District’s sole discretion, such release will not materially impair the ability of the District to enforce the collection of funds hereunder. In the event the Landowner sells any of the Property described in **Exhibit B** after the execution of this Agreement, the Landowner’s rights and obligations under this Agreement shall remain the same, provided however that the District shall only have the right to file a lien upon the remaining Property owned by the Landowner.

SECTION 4. ALTERNATIVE COLLECTION METHODS.

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

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

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

A. If to District:	Cedar Crossing Community Development District c/o Wrathell, Hunt and Associates, LLC 2300 Glades Rd., Suite 410W Boca Raton, Florida 33431 Attn: District Manager
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With a copy to: Kilinski | Van Wyk PLLC
517 E. College Avenue
Tallahassee, Florida 32303
Attn: District Counsel
jennifer@cddlattorneys.com

B. If to Landowner: KB Home Orlando LLC
9102 Southpark Center Loop, Suite 100
Orlando, FL 32819
Attn: Steve McConn

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

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

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

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

SECTION 10. THIRD PARTY RIGHTS; TRANSFER OF PROPERTY. This Agreement is solely for the benefit of the formal parties herein and no right or cause of action shall accrue upon or by reason hereof, to or for the benefit of any third party not a formal party hereto. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the parties hereto any right, remedy or claim under or by reason of this Agreement or any provisions or conditions hereof; and all of the provisions, representations, covenants and conditions herein contained shall inure to the sole benefit of and shall be binding upon the parties hereto and their respective representatives, successors and assigns. In the event the Landowner sells or otherwise disposes of its business or of all or substantially all of its assets relating to improvements, work product, or lands within the District, including the Property, the Landowner shall continue to be bound by the terms of this Agreement and additionally shall expressly require that the purchaser agree to be bound by the terms of this Agreement. The Landowner shall give

ninety (90) days prior written notice to the District under this Agreement of any such sale or disposition and shall provide evidence of the purchaser's assumption of this Agreement.

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

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

SECTION 13. PUBLIC RECORDS. Landowner understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and, accordingly, Landowner agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to section 119.0701, *Florida Statutes*. Landowner acknowledges that the designated public records custodian for the District is **Daphne Gillyard** ("**Public Records Custodian**"). Among other requirements and to the extent applicable by law, Landowner 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 Landowner 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 Landowner'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 Landowner, Landowner 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 LANDOWNER HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO LANDOWNER'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT 2300 GLADES ROAD, SUITE 410W, BOCA RATON, FLORIDA 33431, BY TELEPHONE AT (561) 571-0010, OR AT GILLYARDD@WHHASSOCIATES.COM.

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

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

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

**CEDAR CROSSING COMMUNITY
DEVELOPMENT DISTRICT**

Chair/Vice Chair, Board of Supervisors

KB HOME ORLANDO LLC

By: _____
Name: _____
Title: _____

EXHIBIT A: 2026 O&M Budget & Assessment Roll
EXHIBIT B: Property Description

CEDAR CROSSINGS

COMMUNITY DEVELOPMENT DISTRICT

7

RESOLUTION 2025-12

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CEDAR CROSSINGS COMMUNITY DEVELOPMENT DISTRICT ELECTING AND REMOVING OFFICERS OF THE DISTRICT AND PROVIDING FOR AN EFFECTIVE DATE.

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

WHEREAS, the District’s Board of Supervisors desires to elect and remove Officers of the District.

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

SECTION 1. The following is/are elected as Officer(s) of the District effective July 23, 2025:

_____ is elected Chair
_____ is elected Vice Chair
_____ is elected Assistant Secretary
_____ is elected Assistant Secretary
_____ is elected Assistant Secretary
Jordan Lansford _____ is elected Assistant Secretary

SECTION 2. The following Officer(s) shall be removed as Officer(s) as of July 23, 2025:

Aaron Reid _____ Assistant Secretary

SECTION 3. The following prior appointments by the Board remain unaffected by this Resolution:

Craig Wrathell is Secretary

Kristen Suit is Assistant Secretary

Craig Wrathell is Treasurer

Jeff Pinder is Assistant Treasurer

PASSED AND ADOPTED this 23rd day of July, 2025.

ATTEST:

**CEDAR CROSSINGS
COMMUNITY DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

CEDAR CROSSINGS

COMMUNITY DEVELOPMENT DISTRICT

8

RESOLUTION 2025-04

**A RESOLUTION BY THE BOARD OF SUPERVISORS OF CEDAR CROSSINGS
COMMUNITY DEVELOPMENT DISTRICT DESIGNATING THE LOCATION OF THE
LOCAL DISTRICT RECORDS OFFICE AND PROVIDING AN EFFECTIVE DATE.**

WHEREAS, Cedar 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 the City of Haines City, Polk County, Florida; and

WHEREAS, the District is statutorily required to designate a local district records office location for the purposes of affording citizens the ability to access the District’s records, promoting the disclosure of matters undertaken by the District, and ensuring that the public is informed of the activities of the District in accordance with Chapter 119 and Section 190.006(7), *Florida Statutes*; and

WHEREAS, District records are available for public review and inspection at:

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

SECTION 1. The District’s local records office shall be located at:

SECTION 2. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this 23rd day of July, 2025.

ATTEST:

**CEDAR CROSSINGS
COMMUNITY DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

CEDAR CROSSINGS

COMMUNITY DEVELOPMENT DISTRICT

9

**Cedar 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 regular Board of Supervisor meetings to conduct CDD-related business and discuss community needs.

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

Standard: A minimum of **three** board meetings were held during the Fiscal Year or more as may be necessary or required by local ordinance and establishment requirements.

Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of each meeting at least seven days in advance, as specified in Section 190.007(1), *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 with 7 days' notice per statute by at least two methods (i.e., newspaper, CDD website, electronic communications, annual meeting schedule).

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: Engineer or Field Management Site Inspections

Objective: Engineer or Field Manager will conduct inspections to ensure safety and proper functioning of the District's infrastructure.

Measurement: Field Manager and/or District Engineer visits were successfully completed per agreement as evidenced by Field Manager and/or District Engineer's reports, notes or other record keeping method.

Standard: 100% of site visits were successfully completed as described within the applicable 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 adopt the final budget 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 recently 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: July 23, 2025

Print Name: _____

Cedar Crossings Community Development District

District Manager: _____

Date: July 23, 2025

Print Name: Kristen Suit

Cedar Crossings Community Development District

CEDAR CROSSINGS

COMMUNITY DEVELOPMENT DISTRICT

UNAUDITED FINANCIAL STATEMENTS

**CEDAR CROSSINGS
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
JUNE 30, 2025**

**CEDAR CROSSINGS
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2025**

	General Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds
ASSETS				
Cash	\$ 15,469	\$ -	\$ -	\$ 15,469
Investments				
Revenue	-	545	-	545
Reserve	-	209,902	-	209,902
Construction	-	-	13,080	13,080
Cost of issuance	-	55	-	55
Interest	-	249	-	249
Undeposited funds	12,759	-	-	12,759
Due from Landowner	-	-	243	243
Total assets	<u>28,228</u>	<u>210,751</u>	<u>13,323</u>	<u>252,302</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 14,809	\$ 543	\$ 243	\$ 15,595
Contracts payable	-	-	2,220	2,220
Due to Landowner	-	18,514	243	18,757
Landowner advance	13,500	-	-	13,500
Total liabilities	<u>28,309</u>	<u>19,057</u>	<u>2,706</u>	<u>50,072</u>
Fund balances:				
Restricted for:				
Debt service	-	191,694	-	191,694
Capital projects	-	-	10,617	10,617
Unassigned	(81)	-	-	(81)
Total fund balances	<u>(81)</u>	<u>191,694</u>	<u>10,617</u>	<u>202,230</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 28,228</u>	<u>\$ 210,751</u>	<u>\$ 13,323</u>	<u>\$ 252,302</u>

**CEDAR CROSSINGS
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED JUNE 30, 2025**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Landowner contribution	\$ 12,759	\$ 49,248	\$ 104,540	47%
Total revenues	<u>12,759</u>	<u>49,248</u>	<u>104,540</u>	47%
EXPENDITURES				
Professional & administrative				
Management/accounting/recording	4,000	26,000	48,000	54%
Legal	917	8,466	25,000	34%
Engineering	-	-	2,000	0%
Audit	-	-	5,500	0%
Arbitrage rebate calculation*	-	-	500	0%
Dissemination agent*	167	667	2,000	33%
Trustee*	-	-	5,500	0%
Telephone	16	150	200	75%
Postage	-	265	500	53%
Printing & binding	42	375	500	75%
Legal advertising	-	322	7,500	4%
Annual special district fee	-	175	175	100%
Insurance	-	5,000	5,500	91%
Contingencies/bank charges	80	1,016	750	135%
Meeting room rental	206	743	-	N/A
Website hosting & maintenance	-	1,680	705	238%
Website ADA compliance	-	-	210	0%
Total professional & administrative	<u>5,428</u>	<u>44,859</u>	<u>104,540</u>	43%
Field Operations				
Field operations management	-	4,470	-	N/A
Total field operations	-	4,470	-	N/A
Total expenditures	<u>5,428</u>	<u>49,329</u>	<u>104,540</u>	47%
Excess/(deficiency) of revenues over/(under) expenditures	7,331	(81)	-	
Fund balances - beginning	(7,412)	-	-	
Fund balances - ending	<u>\$ (81)</u>	<u>\$ (81)</u>	<u>\$ -</u>	

**CEDAR CROSSINGS
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND
FOR THE PERIOD ENDED JUNE 30, 2025**

	Current Month	Year to Date
REVENUES		
Interest	\$ 774	\$ 2,246
Total revenues	<u>774</u>	<u>2,246</u>
EXPENDITURES		
Interest	-	43,341
Cost of issuance	-	193,531
Total expenditures	<u>-</u>	<u>236,872</u>
Other fees and charges		
Trustee fee	5,925	5,925
Underwriter's discount	-	123,000
Total other fees and charges	<u>5,925</u>	<u>128,925</u>
Total expenditures	<u>5,925</u>	<u>365,797</u>
Excess/(deficiency) of revenues over/(under) expenditures	(5,151)	(363,551)
OTHER FINANCING SOURCES/(USES)		
Receipt of bond proceeds	-	582,566
Original issue discount	-	(14,183)
Total other financing sources/(uses)	<u>-</u>	<u>568,383</u>
Fund balance - beginning	196,845	(13,138)
Fund balance - ending	<u>\$ 191,694</u>	<u>\$ 191,694</u>

**CEDAR CROSSINGS
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND SERIES
FOR THE PERIOD ENDED JUNE 30, 2025**

	Current Month	Year To Date
REVENUES		
Interest	\$ 47	\$ 13,080
Total revenues	<u>47</u>	<u>13,080</u>
EXPENDITURES		
Construction costs - Developer	<u>-</u>	<u>5,569,896</u>
Total expenditures	<u>-</u>	<u>5,569,896</u>
Excess/(deficiency) of revenues over/(under) expenditures	47	(5,556,816)
OTHER FINANCING SOURCES/(USES)		
Bond proceeds	<u>-</u>	<u>5,567,433</u>
Total other financing sources/(uses)	<u>-</u>	<u>5,567,433</u>
Fund balances - beginning	10,570	-
Fund balances - ending	<u>\$ 10,617</u>	<u>\$ 10,617</u>

CEDAR CROSSINGS

COMMUNITY DEVELOPMENT DISTRICT

MINUTES

DRAFT

**MINUTES OF MEETING
CEDAR CROSSINGS COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the Cedar Crossings Community Development District held a Special Meeting on April 23, 2025 at 1:00 p.m., at the Oakland Neighborhood Center, 915 Ave. E, Haines City, Florida 33844.

Present:

Casey Dare	Vice Chair
Jeff Myers	Assistant Secretary
Sammy Chakhachiro	Assistant Secretary
Stephen White	Assistant Secretary

Also present:

Kristen Suit	District Manager
Jennifer Kilinski (via telephone)	District Counsel
Alex Sorondo (via telephone)	District Engineer

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Ms. Suit called the meeting to order at 1:03 p.m.

Supervisors Dare, Myers, Chakhachiro and White were present. Supervisor McConn was not present.

SECOND ORDER OF BUSINESS

Public Comments

No members of the public spoke.

THIRD ORDER OF BUSINESS

**Consideration of Resolution 2025-06,
Electing Stephen White as Assistant
Secretary of the District, and Providing for
an Effective Date**

Ms. Suit presented Resolution 2025-06. The sole purpose of this Resolution is to elect Stephen White as Assistant Secretary. All other prior appointments by the Board remain unchanged by this Resolution.

On MOTION by Mr. Dare and seconded by Mr. Myers, with all in favor, Consideration of Resolution 2025-06, Electing Stephen White as Assistant Secretary of the District, and Providing for an Effective Date, was adopted.

FOURTH ORDER OF BUSINESS

Consideration of Resolution 2025-07, Approving Proposed Budget for Fiscal Year 2026; Declaring Special Assessments to Fund the Proposed Budget Pursuant to Chapters 170, 190 and 197, Florida Statutes; Setting Public Hearings; Addressing Publication; Addressing Severability; and Providing an Effective Date

Ms. Suit presented Resolution 2025-07. She reviewed the proposed Fiscal Year 2026 budget, highlighting increases, decreases and adjustments, compared to the Fiscal Year 2025 budget, and explained the reasons for any changes.

Ms. Suit stated that the primary change from Fiscal Year 2025 is the addition of Field Operations expenses.

Discussion ensued regarding the Field Operations expenses, when things will likely come online, platted lots, and on and off-roll assessments.

The Fiscal Year 2026 budget will be updated to reflect that there will be on-roll and off-roll assessments, along with Landowner contributions. The assessments for the platted, fully developed lots will be on roll and will pay Administrative, Operations and Maintenance (O&M) and Debt Service assessments. The assessments for the unplatted lots will be off roll and will pay only Administrative assessments, with a Developer contribution to make up the rest of the budget funding, as needed.

On MOTION by Mr. Dare and seconded by Mr. Myers, with all in favor, Resolution 2025-07, Approving Proposed Budget for Fiscal Year 2026, as amended; Declaring Special Assessments to Fund the Proposed Budget Pursuant to Chapters 170, 190 and 197, Florida Statutes; Setting Public Hearings for July 23, 2025 at 1:00 p.m., at the Oakland Neighborhood Center, 915 Avenue E., Haines City, Florida 33844; Addressing Publication; Addressing Severability; and Providing an Effective Date, was adopted.

FIFTH ORDER OF BUSINESS

Consideration of Resolution 2025-08, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2025/2026 and Providing for an Effective Date

Ms. Suit presented Resolution 2025-08. The following will be inserted into the Fiscal Year 2026 Meeting Schedule:

DATES: October 10, 2025; January 28, 2026; February 25, 2026; March 25, 2026; April 22, 2026; May 27, 2026; June 24, 2026; July 22, 2026, August 26, 2026 and September 23, 2026

TIME: 1:00 PM

LOCATION: Oakland Neighborhood Center, 915 Ave. E, Haines City, Florida 33844

On MOTION by Mr. Dare and seconded by Mr. Mr. Chakhachiro, with all in favor, Resolution 2025-08, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2025/2026, as amended, and Providing for an Effective Date, was adopted.

SIXTH ORDER OF BUSINESS

Consideration of Resolution 2025-03, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2024/2025 and Providing for an Effective Date

Ms. Suit presented Resolution 2025-03. The following will be inserted into the Fiscal Year 2025 Meeting Schedule:

DATES: May 28, 2025; June 25, 2025; July 23, 2025, August 27, 2025 and September 21, 2025

TIME: 1:00 PM

LOCATION: Oakland Neighborhood Center, 915 Ave. E, Haines City, Florida 33844

On MOTION by Mr. Dare and seconded by Mr. White, with all in favor, Resolution 2025-03, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2024/2025, as amended, and Providing for an Effective Date, was adopted.

SEVENTH ORDER OF BUSINESS

Consideration of Resolution 2025-04, Designating the Location of the Local District Records Office and Providing an Effective Date

This item was deferred.

EIGHTH ORDER OF BUSINESS

Ratification Items

- A. Polk County Property Appraiser Contract Agreement
- B. Disclosure Technology Services, LLC EMMA® Filing Assistance Software as a Service License Agreement
- C. Empire Management Group, Inc. Agreement for Field Operations Management Services
- D. Acquisition of CDD Improvements

On MOTION by Mr. Dare and seconded by Mr. Myers, with all in favor, the Polk County Property Appraiser Contract Agreement, Disclosure Technology Services, LLC EMMA® Filing Assistance Software as a Service License Agreement, Empire Management Group, Inc. Agreement for Field Operations Management Services, and Acquisition of CDD Improvements, were ratified.

NINTH ORDER OF BUSINESS

Acceptance of Unaudited Financial Statements as of March 31, 2025

On MOTION by Mr. Dare and seconded by Mr. Chakhachiro, with all in favor, the Unaudited Financial Statements as of March 31, 2025, were accepted.

TENTH ORDER OF BUSINESS

Approval of January 15, 2025 Special Meeting Minutes

On MOTION by Mr. Dare and seconded by Mr. White, with all in favor, the January 15, 2025 Special Meeting Minutes, as presented, were approved.

ELEVENTH ORDER OF BUSINESS**Staff Reports****A. District Counsel: Kilinski | Van Wyk PLLC**

Ms. Kilinski stated that a Legislative Update from her office will be emailed to the Board. She reminded the Board Members to complete the required four hours of ethics training by December 31, 2025.

B. District Engineer: Poulos & Bennett, LLC

There was no report.

C. District Manager: Wrathell, Hunt and Associates, LLC

- NEXT MEETING DATE: TBD**

The next meeting will be on July 23, 2025 at 1:00 p.m.

TWELFTH ORDER OF BUSINESS**Board Members' Comments/Requests**

There were no Board Members' comments or requests.

THIRTEENTH ORDER OF BUSINESS**Public Comments**

No members of the public spoke.

FOURTEENTH ORDER OF BUSINESS**Adjournment**

On MOTION by Mr. Dare and seconded by Mr. White, with all in favor, the meeting adjourned at 1:21 p.m.

179
180
181
182

Secretary/Assistant Secretary

Chair/Vice Chair

CEDAR CROSSINGS

COMMUNITY DEVELOPMENT DISTRICT

STAFF

REPORTS

CEDAR CROSSINGS COMMUNITY DEVELOPMENT DISTRICT		
BOARD OF SUPERVISORS FISCAL YEAR 2024/2025 MEETING SCHEDULE		
LOCATION		
<i>Oakland Neighborhood Center, 915 Ave. E, Haines City, Florida 33844</i>		
DATE	POTENTIAL DISCUSSION/FOCUS	TIME
May 28, 2025 CANCELED	Regular Meeting	1:00 PM
June 25, 2025 CANCELED	Regular Meeting	1:00 PM
July 23, 2025	Public Hearing & Regular Meeting <i>Adoption of FY2026 Budget</i>	1:00 PM
August 27, 2025	Regular Meeting	1:00 PM
September 24, 2025	Regular Meeting	1:00 PM