

**CEDAR
CROSSINGS**

**COMMUNITY DEVELOPMENT
DISTRICT**

April 29, 2026

BOARD OF SUPERVISORS

**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
<https://cedarcrossingscdd.net/>

April 22, 2026

Board of Supervisors
Cedar Crossings Community Development District

Dear Board Members:

The Board of Supervisors of the Cedar Crossings Community Development District will hold a Regular Meeting on April 29, 2026 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. Consideration of FY2027 Proposed Budget
 - A. Resolution 2026-01, Approving Proposed Budgets for Fiscal Year 2027 and Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date [No O&M Assessment Increase]
 - B. Resolution 2026-01, Approving Proposed Budgets for Fiscal Year 2027; Declaring Special Assessments to Fund the Proposed Budgets Pursuant to Chapters 190, 197, and/or 170, Florida Statutes; Setting Public Hearings; Addressing Publication; Addressing Severability; and Providing an Effective Date [O&M Assessment Increase]
4. Consideration of Resolution 2026-02, Designating a Date, Time and Location for Landowners' Meeting and Election; Providing for Publication; Establishing Forms for the Landowner Election; and Providing for Severability and an Effective Date [**November 3, 2026** – Seats 3, 4 & 5]
5. Consideration of Resolution 2026-03, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2026/2027 and Providing for an Effective Date
6. Consideration of Resolution 2026-04, Designating the Location of the Local District Records Office and Providing an Effective Date

ATTENDEES:

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

7. Consideration of FY2027 Funding Agreement
8. Consideration of Poulos & Bennett, LLC Items
 - A. Proposal for Professional Civil Engineering Services
 - B. Work Authorization Number 1
9. Update: Letter from Berger, Toombs, Elam, Gaines & Frank Regarding Audited Confirmation of FY2025
10. Discussion/Consideration/Ratification: Performance Measures/Standards & Annual Reporting Form
 - A. October 1, 2024 - September 30, 2025 [Posted]
 - B. October 1, 2025 - September 30, 2026
11. Ratification of Polk County Property Appraiser 2026 Data Sharing and Usage Agreement
12. Acceptance of Unaudited Financial Statements as of March 31, 2026
13. Approval of July 23, 2025 Public Hearings and Regular Meeting Minutes
14. Staff Reports
 - A. District Counsel: *Kilinski | Van Wyk PLLC*
 - B. District Engineer: *Pape-Dawson Consulting Engineers, LLC*
 - C. Field Operations Manager: *Empire Management*
 - Consideration of Poop Bandit, LLC Quotes and Agreement for Pet Stations and Trash Cans Weekly Maintenance
 - D. District Manager: *Wrathell, Hunt and Associates, LLC*
 - FY26 Insurance Property Schedule
 - NEXT MEETING DATE: May 27, 2026 at 1:00 PM

○ QUORUM CHECK

SEAT 1	STEPHEN MCCONN	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 2	CASEY DARE	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 3	STEPHEN WHITE	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 4	JEFF MYERS	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 5	SAMMY CHAKHACHIRO	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO

15. Board Members' Comments/Requests
16. Public Comments
17. Adjournment

Should you have any questions or concerns, please do not hesitate to contact me directly at (760) 918-6014.

Sincerely,
Jordan Lansford
Jordan Lansford
District Manager

FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE

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

PARTICIPANT PASSCODE: 236 6447

CEDAR CROSSINGS

COMMUNITY DEVELOPMENT DISTRICT

3

**CEDAR CROSSINGS
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2027**

**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 2027**

	Fiscal Year 2026				Proposed Budget FY 2027
	Adopted Budget FY 2026	Actual through 2/28/2026	Projected through 9/30/2026	Total Actual & Projected	
REVENUES					
Assessment levy: on-roll - gross	\$ 103,500				\$ 103,500
Allowable discounts (4%)	(4,140)				(4,140)
Assessment levy: on-roll - net	99,360	\$ 99,624	-	\$ 99,624	99,360
Assessment levy: off-roll	63,264	47,448	\$ 15,816	63,264	63,264
Lot closing assessment	-	348	-	348	-
Landowner contribution	110,471	-	112,487	112,487	244,095
Total revenues	273,095	147,420	128,303	275,723	406,719
EXPENDITURES					
Professional & administrative					
Management/accounting/recording**	48,000	20,000	28,000	48,000	48,000
Legal	25,000	4,415	20,585	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	1,708	292	2,000	2,000
Trustee	5,500	-	5,500	5,500	5,500
Telephone	200	83	117	200	200
Postage	500	70	430	500	500
Printing & binding	500	208	292	500	500
Legal advertising	2,500	63	2,437	2,500	2,500
Annual special district fee	175	175	-	175	175
Insurance	5,800	5,300	500	5,800	5,800
Contingencies/bank charges	1,500	407	1,093	1,500	1,500
Tax collector	3,105	1,989	1,116	3,105	3,105
Meeting room rental	2,000	-	2,000	2,000	1,000
Website hosting & maintenance	705	-	705	705	705
Website ADA compliance	210	-	210	210	210
Total professional & administrative	105,695	34,418	71,277	105,695	104,695
Field operations					
Management & administration					
Contingency	4,000	-	4,000	4,000	4,000
O&M accounting services	4,500	6,150	-	6,150	4,500
Insurance: property	15,400	-	15,400	15,400	24,000
Management services	24,600	-	24,600	24,600	29,724
General administrative	2,000	-	2,000	2,000	2,000
Grounds/bldg maintenance					
General maintenance	2,500	-	2,500	2,500	2,500
Irrigation repairs	5,000	-	5,000	5,000	6,000
Landscape contract	60,000	-	60,000	60,000	108,000
Mulch annual replenish- common areas minus amenity	12,000	-	12,000	12,000	12,000
Landscaping extra- replacement & annuals	5,000	-	5,000	5,000	5,000
Tree trimming	2,000	-	2,000	2,000	2,000
Pressure washing common areas	6,000	-	6,000	6,000	6,000
Holiday decorations	4,000	-	4,000	4,000	5,000
Walkway maintenance/repair	2,500	-	2,500	2,500	2,500
Dog Park Maintenance and repair	-	-	-	-	1,200
Pet Stations common Areas	2,400	-	2,400	2,400	8,000
6' Masonry perimeter wall maintenance/repair	4,000	-	4,000	4,000	4,000
Tot Lots (2 locations)/maintenance/mulch/repairs	3,000	-	3,000	3,000	3,000

**CEDAR CROSSINGS
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2027**

	Fiscal Year 2026			Total Actual & Projected	Proposed Budget FY 2027
	Adopted Budget FY 2026	Actual through 2/28/2026	Projected through 9/30/2026		
Recreational expenses - amenity		-	-	-	
Pool maintenance contract	-	-	-	-	16,800
Pool/cabana janitorial contract/ trash removal	-	-	-	-	10,200
Pool equipment repairs/ furniture repairs	-	-	-	-	1,500
Pool/cabana/fence/gate general maintenance	-	-	-	-	1,500
Termite bond/pest control amenity	-	-	-	-	1,000
Parking lot maintenance & repair	-	-	-	-	1,000
Access control systems/cameras/service/maintenance	-	-	-	-	2,500
Pressure washing pool/amenity	-	-	-	-	1,000
Electric- amenity/amenity irrigation	-	-	-	-	6,000
Domestic water/sewer- amenity	-	-	-	-	7,200
Irrigation- amenity	-	-	-	-	6,000
Telephone/cable/internet - amenity	-	-	-	-	2,400
Pool permits/licenses	-	-	-	-	500
Amenity (pool/cabana) mulch	-	-	-	-	2,000
Utilities					
Electric- common areas minus pool amenity	1,500	2,653	-	2,653	3,000
Electric- street lights	7,000	-	7,000	7,000	10,000
Total field operations	<u>167,400</u>	<u>8,803</u>	<u>161,400</u>	<u>170,203</u>	<u>302,024</u>
Total expenditures	<u>273,095</u>	<u>43,221</u>	<u>232,677</u>	<u>275,898</u>	<u>406,719</u>
Excess/(deficiency) of revenues over/(under) expenditures	-	104,199	(104,374)	(175)	-
Fund balance - beginning (unaudited)	-	175	104,374	175	-
Fund balance - ending (projected)					
Assigned					
Working capital	-	-	-	-	-
Unassigned	-	104,374	-	-	-
Fund balance - ending	<u>\$ -</u>	<u>\$ 104,374</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
<p>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.</p>	
Legal	25,000
<p>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.</p>	
Engineering	2,000
<p>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.</p>	
Audit	5,500
<p>Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.</p>	
Arbitrage rebate calculation	500
<p>To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.</p>	
Dissemination agent	2,000
<p>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.</p>	
Trustee	5,500
Telephone	200
Postage	500
<p>Telephone and fax machine.</p>	
Printing & binding	500
<p>Mailing of agenda packages, overnight deliveries, correspondence, etc.</p>	
Legal advertising	2,500
<p>Letterhead, envelopes, copies, agenda packages</p>	
Annual special district fee	175
<p>The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.</p>	
Insurance	5,800
<p>Annual fee paid to the Florida Department of Economic Opportunity.</p>	
Contingencies/bank charges	1,500
<p>Bank charges and other miscellaneous expenses incurred during the year and automated AP routing etc.</p>	
Tax collector	3,105
Meeting room rental	1,000
Website hosting & maintenance	705
Website ADA compliance	210
Total professional & administrative	104,695

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

EXPENDITURES (continued)

Field operations

Management & administration

Contingency	4,000
O&M accounting services	4,500
Insurance: property	24,000
Management services	29,724
General administrative	2,000

Grounds/bldg maintenance

General maintenance	2,500
Irrigation repairs	6,000
Landscape contract	108,000
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	5,000
Walkway maintenance/repair	2,500
Dog Park Maintenance and repair	1,200
Pet Stations common Areas	8,000
6' Masonry perimter wall maintenance/repair	4,000
Tot Lots (2 locations)/maintenance/mulch/repairs	3,000

Recreational expenses - amenity

Pool maintenance contract	16,800
Pool/cabana janitorial contract/ trash removal	10,200
Pool equipment repairs/ furniture repairs	1,500
Pool/cabana/fence/gate general maintenance	1,500
Termite bond/pest control amenity	1,000
Parking lot maintenance & repair	1,000
Access control systems/cameras/service/maintenance	2,500
Pressure washing pool/amenity	1,000
Electric- amenity/amenity irrigation	6,000
Domestic water/sewer- amenity	7,200
Irrigation- amenity	6,000
Telephone/cable/internet - amenity	2,400
Pool permits/licenses	500
Amenity (pool/cabana) mulch	2,000

Utilities

Electric- common areas minus pool amenity	3,000
Electric- street lights	10,000
Total field operations	<u>302,024</u>
Total expenditures	<u><u>\$ 406,719</u></u>

**CEDAR CROSSINGS
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2025
FISCAL YEAR 2027**

	Fiscal Year 2026				Proposed Budget FY 2027
	Adopted Budget FY 2026	Actual through 2/28/2026	Projected through 9/30/2026	Total Actual & Projected	
REVENUES					
Assessment levy: on-roll	\$ 167,931				\$ 167,931
Allowable discounts (4%)	(6,717)				(6,717)
Net assessment levy - on-roll	161,214	\$ 161,643	\$ -	\$ 161,643	161,214
Assessment levy: off-roll	259,750	194,812	63,138	257,950	259,750
Lot closing assessment	-	1,800	-	1,800	-
Interest	-	5,546	-	5,546	-
Total revenues	420,964	363,801	63,138	426,939	420,964
EXPENDITURES					
Debt service					
Principal	90,000	-	90,000	90,000	95,000
Interest	325,060	162,530	162,530	325,060	321,190
Tax collector	5,038	3,227	1,811	5,038	5,038
Total expenditures	420,098	165,757	254,341	420,098	421,228
Excess/(deficiency) of revenues over/(under) expenditures	866	198,044	(191,203)	6,841	(264)
Fund balance:					
Beginning fund balance (unaudited)	376,416	374,458	572,502	374,458	381,299
Ending fund balance (projected)	<u>\$377,282</u>	<u>\$ 572,502</u>	<u>\$ 381,299</u>	<u>\$ 381,299</u>	<u>\$ 381,035</u>
Use of fund balance:					
Debt service reserve account balance (required)					(207,963)
Interest expense - November 1, 2027					(158,553)
Projected fund balance surplus/(deficit) as of September 30, 2027					<u>\$ 14,519</u>

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

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
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		6,420,395.00	12,570,395.00	

**CEDAR CROSSINGS
COMMUNITY DEVELOPMENT DISTRICT
ASSESSMENT COMPARISON
PROJECTED FISCAL YEAR 2027 ASSESSMENTS**

On-Roll Assessments					
<u>Product/Parcel</u>	<u>Units</u>	FY 2026			
		FY 2027 O&M Assessment per Unit	FY 2027 DS Assessment per Unit	FY 2027 Total Assessment per Unit	Total Assessment per Unit
SF 42'	54	\$ 900.00	\$ 1,376.48	\$ 2,276.48	\$ 2,276.48
SF 52'	52	900.00	1,501.62	2,401.62	2,401.62
SF 62'	2	900.00	1,626.75	2,526.75	2,526.75
SF 70'	7	900.00	1,751.88	2,651.88	2,651.88
Total	115				

Off-Roll Assessments					
<u>Product/Parcel</u>	<u>Units</u>	FY 2026			
		FY 2027 O&M Assessment per Unit	FY 2027 DS Assessment per Unit	FY 2027 Total Assessment per Unit	Total Assessment per Unit
SF 42'	53	\$ 338.63	\$ 1,280.13	\$ 1,618.76	\$ 1,622.09
SF 52'	77	338.63	1,396.51	1,735.14	1,738.47
SF 62'	45	338.63	1,512.88	1,851.51	1,854.84
SF 70'	10	338.63	1,629.25	1,967.88	1,971.22
Total	185				

CEDAR CROSSINGS
COMMUNITY DEVELOPMENT DISTRICT

3A

RESOLUTION 2026-01

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

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

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

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

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

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

DATE: _____, 2026

HOUR: 1:00 p.m.

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

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

4. POSTING OF PROPOSED BUDGET. In accordance with Section 189.016, *Florida Statutes*, the District's Secretary is further directed to post the approved Proposed Budget on the

District's website at least two (2) days before the budget hearing date as set forth in Section 2, and shall remain on the website for at least forty-five (45) days.

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

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

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

PASSED AND ADOPTED THIS 29TH DAY OF APRIL, 2026.

ATTEST:

**CEDAR CROSSINGS COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

By: _____
Its: _____

Exhibit A: Proposed Budget for Fiscal Year 2027

CEDAR CROSSINGS
COMMUNITY DEVELOPMENT DISTRICT

3B

RESOLUTION 2026-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CEDAR CROSSINGS COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGETS FOR FISCAL YEAR 2027; DECLARING SPECIAL ASSESSMENTS TO FUND THE PROPOSED BUDGETS PURSUANT TO CHAPTERS 190, 197, AND/OR 170, FLORIDA STATUTES; SETTING PUBLIC HEARINGS; ADDRESSING PUBLICATION; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to June 15, 2026, prepared and submitted to the Board of Supervisors ("**Board**") of the Cedar Crossings Community Development District ("**District**") proposed budgets ("**Proposed Budget**") for the Fiscal Year beginning October 1, 2026, and ending September 30, 2027 ("**Fiscal Year 2027**"); 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 190, 197, and/or 170, *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 2027 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 190, 197, and/or 170, *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 all of which are on file and available for public inspection at the "**District's Office**," 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 among such lots and lands, 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 2026, 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 190, 197, and/or 170, *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: _____, 2026

HOUR: 1:00 p.m.

LOCATION: Oakland Neighborhood Center
915 Ave. 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 the City of Haines City and Polk County, Florida at least sixty (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 (2) days before the budget hearing date as set forth in Section 3 and shall remain on the website for at least forty-five (45) days.

6. PUBLICATION OF NOTICE. Notice of the public hearings shall be published in the manner prescribed by 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 29th DAY OF APRIL 2026.

ATTEST:

**CEDAR CROSSINGS COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

By: _____
Its: _____

Exhibit A: Proposed Budget for Fiscal Year 2027

CEDAR CROSSINGS

COMMUNITY DEVELOPMENT DISTRICT

4

RESOLUTION 2026-02

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

WHEREAS, the District’s Board of Supervisors (the “Board”) is statutorily authorized to exercise the powers granted to the District; and

WHEREAS, all meetings of the Board shall be open to the public and governed by provisions of Chapter 286, *Florida Statutes*; and

WHEREAS, the effective date of the City of Haines City Ordinance No. 24-2072 creating the District (the “Ordinance”) is April 18, 2024; and

WHEREAS, the District is statutorily required to hold a meeting of the landowners of the District for the purpose of electing supervisors for the District on the first Tuesday in November, which shall be noticed pursuant to Section 190.006(2)(a), *Florida Statutes*.

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

SECTION 1. In accordance with section 190.006(2), *Florida Statutes*, the meeting of the landowners to elect three (3) supervisors of the District, shall be held on the 3rd day of November, 2026 at ____:____ __.m., at

SECTION 2. The District's Secretary is hereby directed to publish notice of this landowners’ meeting in accordance with the requirements of Section 190.006(2)(a), *Florida Statutes*.

SECTION 3. Pursuant to Section 190.006(2)(b), *Florida Statutes*, the landowners’ meeting and election is hereby announced at the Board’s Regular Meeting held on the 29th day of April, 2026. A sample notice of landowners’ meeting and election, proxy, ballot form and instructions were presented at such meeting and are attached hereto as **Exhibit A**.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

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

PASSED AND ADOPTED this 29th day of April, 2026.

Attest:

**CEDAR CROSSINGS COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A

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

Notice is hereby given to the public and all landowners within Cedar Crossings Community Development District (the "District") in Polk County, Florida, advising that a meeting of landowners will be held for the purpose of electing three (3) persons to the District Board of Supervisors. Immediately following the landowners' meeting, there will be convened a meeting of the Board of Supervisors for the purpose of considering certain matters of the Board to include election of certain District officers, and other such business which may properly come before the Board.

DATE: November 3, 2026

TIME: ____:____.m.

PLACE: _____

Each landowner may vote in person or by written proxy. Proxy forms may be obtained upon request at the office of the District Manager, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, by emailing wrathellc@whhassociates.com or calling (561) 571-0010. At said meeting, each landowner or his or her proxy shall be entitled to nominate persons for the position of Supervisor and cast one vote per acre of land, or fractional portion thereof, owned by him or her and located within the District for each person to be elected to the position of Supervisor. A fraction of an acre shall be treated as one acre, entitling the landowner to one vote with respect thereto. Platted lots shall be counted individually and rounded up to the nearest whole acre. The acreage of platted lots shall not be aggregated for determining the number of voting units held by a landowner or a landowner's proxy. At the landowners' meeting, the landowners shall select a person to serve as the meeting chair and who shall conduct the meeting.

The landowners' meeting and the Board of Supervisors meeting are open to the public and will be conducted in accordance with the provisions of Florida law. One or both of the meetings may be continued to a date, time, and place to be specified on the record at such meeting. A copy of the agenda for these meetings may be obtained from 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431. There may be an occasion where one or more supervisors will participate by telephone.

Any person requiring special accommodations to participate in these meetings is asked to contact the District Office at (877) 276-0889, at least 48 hours before the hearing. If you are hearing or speech impaired, please contact the Florida Relay Service at (800) 955-8770 for aid in contacting the District Office.

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

District Manager

Run Date(s): _____ & _____

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

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

DATE OF LANDOWNERS' MEETING: **November 3, 2026**

TIME: ___:___ __.m.

LOCATION: _____

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

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

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

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

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

LANDOWNER PROXY

**CEDAR CROSSINGS COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
LANDOWNERS' MEETING – November 3, 2026**

KNOW ALL MEN BY THESE PRESENTS, that the undersigned, the fee simple owner of the lands described herein, hereby constitutes and appoints _____ (“Proxy Holder”) for and on behalf of the undersigned, to vote as proxy at the meeting of the landowners of the Cedar Crossings Community Development District to be held at ___:___ __.m., on November 3, 2026 at _____, and at any adjournments thereof, according to the number of acres of unplatted land and/or platted lots owned by the undersigned landowner that the undersigned would be entitled to vote if then personally present, upon any question, proposition, or resolution or any other matter or thing that may be considered at said meeting including, but not limited to, the election of members of the Board of Supervisors. Said Proxy Holder may vote in accordance with his or her discretion on all matters not known or determined at the time of solicitation of this proxy, which may legally be considered at said meeting.

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

Printed Name of Legal Owner

Signature of Legal Owner

Date

<u>Parcel Description</u>	<u>Acreage</u>	<u>Authorized Votes</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

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

Total Number of Authorized Votes: _____

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

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

OFFICIAL BALLOT

**CEDAR CROSSINGS COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
LANDOWNERS' MEETING – NOVEMBER 3, 2026**

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

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

<u>Description</u>	<u>Acreage</u>
_____	_____
_____	_____
_____	_____

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

or

Attach Proxy.

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

SEAT	NAME OF CANDIDATE	NUMBER OF VOTES
3.	_____	_____
4.	_____	_____
5.	_____	_____

Date: _____

Signed: _____

Printed Name: _____

CEDAR CROSSINGS

COMMUNITY DEVELOPMENT DISTRICT

5

RESOLUTION 2026-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CEDAR CROSSINGS COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIMES AND LOCATIONS FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT FOR FISCAL YEAR 2026/2027 AND PROVIDING FOR AN EFFECTIVE DATE

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

WHEREAS, the District is required by Section 189.015, *Florida Statutes*, to file quarterly, semi-annually, or annually a schedule (including date, time, and location) of its regular meetings with local governing authorities; and

WHEREAS, further, in accordance with the above-referenced statute, the District shall also publish quarterly, semi-annually, or annually the District’s regular meeting schedule in a newspaper of general paid circulation in the county in which the District is located.

WHEREAS, the Board desires to adopt the Fiscal Year 2026/2027 meeting schedule attached as **Exhibit A**.

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

1. **ADOPTING FISCAL YEAR 2026/2027 ANNUAL MEETING SCHEDULE.** The Fiscal Year 2026/2027 annual meeting schedule attached hereto and incorporated by reference herein as **Exhibit A** is hereby approved and shall be published in accordance with the requirements of Florida law and also provided to applicable governing authorities.

2. **EFFECTIVE DATE.** This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 29th day of April, 2026.

ATTEST:

**CEDAR CROSSINGS COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A

CEDAR CROSSINGS COMMUNITY DEVELOPMENT DISTRICT		
BOARD OF SUPERVISORS FISCAL YEAR 2026/2027 MEETING SCHEDULE		
LOCATION		
<i>Oakland Neighborhood Center, 915 Ave. E, Haines City, Florida 33844</i>		
<i>¹TBD</i>		
DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 28, 2026	Regular Meeting	1:00 PM
November 3, 2026¹	Landowners' Meeting	____:____ A/PM
November 25, 2026	Regular Meeting	1:00 PM
December 23, 2026	Regular Meeting	1:00 PM
January 27, 2027	Regular Meeting	1:00 PM
February 24, 2027	Regular Meeting	1:00 PM
March 24, 2027	Regular Meeting	1:00 PM
April 28, 2027	Regular Meeting	1:00 PM
May 26, 2027	Regular Meeting	1:00 PM
June 23, 2027	Regular Meeting	1:00 PM
July 28, 2027	Regular Meeting	1:00 PM
August 25, 2027	Regular Meeting	1:00 PM
September 22, 2027	Regular Meeting	1:00 PM

CEDAR CROSSINGS

COMMUNITY DEVELOPMENT DISTRICT

6

RESOLUTION 2026-04

**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 29th day of April, 2026.

ATTEST:

**CEDAR CROSSINGS
COMMUNITY DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

CEDAR CROSSINGS

COMMUNITY DEVELOPMENT DISTRICT

7

**CEDAR CROSSINGS COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2027 FUNDING AGREEMENT**

This agreement (“**Agreement**”) is made and entered effective this 1st day of October, 2026, by and between:

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

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

RECITALS

WHEREAS, the District was established by an ordinance adopted by the City Commission of the city of Haines City, Florida, for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure; 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, Developer presently owns and/or is developing the majority of all real property described in **Exhibit A**, attached hereto and incorporated herein (“**Property**”), within the District, which 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; and

WHEREAS, the District is adopting its general fund budget for the Fiscal Year beginning October 1, 2026, and ending September 30, 2027 (“**Fiscal Year 2027 Budget**”); and

WHEREAS, this Fiscal Year 2027 Budget, which both parties recognize may be amended from time to time in the sole discretion of the District, is attached hereto and incorporated herein by reference as **Exhibit B**; and

WHEREAS, the District has the option of levying non-ad valorem assessments on all land, including the Property, that will benefit from the activities, operations and services set forth in the **Fiscal Year 2027 Budget**, or utilizing such other revenue sources as may be available to it; and

WHEREAS, in lieu of levying assessments on the Property, the Developer is willing to provide such funds as are necessary to allow the District to proceed with its operations as described in **Exhibit B**; and

WHEREAS, the Developer agrees that the activities, operations and services provide a special and peculiar benefit equal to or in excess of the costs reflected on **Exhibit B** to the Property; and

WHEREAS, the Developer has agreed to enter into this Agreement in lieu of having the District levy and collect any non-ad valorem assessments as authorized by law against the Property located within the District for the activities, operations and services set forth in **Exhibit B**; and

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

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

1. FUNDING. The Developer agrees to make available to the District the monies necessary for the operation of the District as called for in the budget attached hereto as **Exhibit B**, as may be amended from time to time in the District's sole discretion, within fifteen (15) days of written request by the District. Amendments to the Fiscal Year 2027 Budget as shown on **Exhibit B** adopted by the District at a duly noticed meeting shall have the effect of amending this Agreement without further action of the parties. Funds provided hereunder shall be placed in the District's general checking account. These payments are made by the Developer in lieu of taxes, fees, or assessments which might otherwise be levied or imposed by the District.

2. CONTINUING LIEN. District shall have the right to file a continuing lien upon the Property described in **Exhibit A** 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 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 Fiscal Year 2027 Budget" in the public records of Polk County, Florida ("**County**"), 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 Fiscal Year 2027 Budget on behalf of the District, without the need of further Board action authorizing or directing such filing. At the District Manager's direction, the District may also bring an action at law against the record title holder to the Property to pay the amount due under this Agreement or may foreclose the lien against the Property in any manner authorized by law. The District may partially release any filed lien for portions of the Property subject to a plat if and when the Developer has demonstrated, in the District's sole discretion, such release will not materially impair the ability of the District to enforce the collection of funds hereunder. In the event the Developer sells any of the Property described in **Exhibit A** after the execution of this Agreement, the Developer's rights and obligations under this Agreement shall remain the same, provided however that the District shall only have the right to file a lien upon the remaining Property owned by the Developer.

3. ALTERNATIVE COLLECTION METHODS.

a. In the alternative or in addition to the collection method set forth in Paragraph 2 above, the District may enforce the collection of funds due under this Agreement by action against the Developer in the appropriate judicial forum in and for the County. 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.

b. The District hereby finds that the activities, operations and services set forth in **Exhibit B** provide a special and peculiar benefit to the Property, which benefit is initially allocated on an equal developable acreage basis. The Developer agrees that the activities, operations and services set forth in **Exhibit B** provide a special and peculiar benefit to the Property equal to or in excess of the costs set forth in **Exhibit B**, on an equal developable acreage basis. 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, *Florida Statutes*, 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 County property appraiser.

4. AGREEMENT; AMENDMENTS. 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.

5. AUTHORIZATION. 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.

6. ASSIGNMENT. This Agreement may be assigned, in whole or in part, by either party only upon the written consent of the other, which consent shall not be unreasonably withheld.

7. DEFAULT. A default by either party under this Agreement shall entitle the other 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 manner described herein in Paragraphs 2 and 3 above.

8. THIRD-PARTY RIGHTS; TRANSFER OF PROPERTY. This Agreement is solely for the benefit of the formal parties herein and no right or cause of action shall accrue upon or by reason hereof, to or for the benefit of any third party not a formal party hereto. Nothing in

this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the parties hereto any right, remedy or claim under or by reason of this Agreement or any provisions or conditions hereof; and all of the provisions, representations, covenants and conditions herein contained shall inure to the sole benefit of and shall be binding upon the parties hereto and their respective representatives, successors and assigns. In the event the Developer sells or otherwise disposes of its business or of all or substantially all of its assets relating to improvements, work product, or lands within the District, the Developer shall continue to be bound by the terms of this Agreement and additionally shall expressly require that the purchaser agree to be bound by the terms of this Agreement. The Developer shall give ninety (90) days' prior written notice to the District of any such sale or disposition.

9. FLORIDA LAW GOVERNS. This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida.

10. ARM'S LENGTH TRANSACTION. 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.

11. EFFECTIVE DATE. The Agreement shall be effective after execution by both parties hereto. The enforcement provisions of this Agreement shall survive its termination, until all payments due under this Agreement are paid in full.

[Signatures on following page]

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

**CEDAR CROSSINGS COMMUNITY
DEVELOPMENT DISTRICT**

By: _____
Its: _____

KB HOME ORLANDO LLC, a Delaware
limited liability company

By: _____
Its: _____

EXHIBIT A: Property Description
EXHIBIT B: Fiscal Year 2027 Budget

EXHIBIT A:
Property Description

PARCEL "A": COMMENCE AT THE SOUTHWEST CORNER OF THE NORTHEAST 1/4 SECTION 34, TOWNSHIP 27 SOUTH, RANGE 27 SOUTH, POLK COUNTY FLORIDA AND RUN SOUTH 89 DEGREES 59'55" E. ALONG THE SOUTH BOUNDARY THEREOF, 222.00 FEET; THENCE N. 00 DEGREES 07'46"W. 117.55 FEET; THENCE S. 89 DEGREES 59'55"E. 98.11 FEET TO THE POINT OF BEGINNING; THENCE N.00 DEGREES 07'46"W. 546.58 FEET; THENCE N. 89 DEGREES 59'21"E. 380.33 FEET; S. 00 DEGREES 00'05"W. 546.66 FEET; THENCE N.89 DEGREES 59'55"W. 379.08 FEET TO THE POINT OF BEGINNING.

PARCEL "B": THE WEST 320.11 FEET OF THE SOUTH ONE HALF OF THE SOUTHWEST 1/4 OF THE NORTHEAST 1/4 OF SECTION 34 TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA.LESS AND EXCEPT THE EAST 98.11 FEET OF THE SOUTH 117.55 FEET THEREOF, AND LESS COUNTY MAINTAINED ROAD RIGHT OF WAY.

PARCEL "C": THE SOUTH ONE HALF OF THE EAST 1/4 OF THE SOUTHEAST 1/4 OF THE NORTHWEST 1/4 OF SECTION 34, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA. LESS COUNTY MAINTAINED ROAD RIGHT OF WAY.

PARCEL "D": THE NORTH ONE HALF OF THE EAST 1/4 OF THE SOUTHEAST 1/4 OF THE NORTHWEST 1/4 OF SECTION 34, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA.LESS COUNTY MAINTAINED ROAD RIGHT OF WAY.

PARCEL "F": THE NORTH 1/2 OF THE SOUTHWEST 1/4 OF THE NORTHEAST 1/4 OF SECTION 34, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA. LESS COUNTY MAINTAINED RIGHT OF WAY.

PARCEL "G": THE WEST 1/2 OF THE NORTHWEST 1/4 OF THE NORTHEAST 1/4 OF SECTION 34, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA. LESS COUNTY MAINTAINED RIGHT OF WAY.

PARCEL "H": THE EAST 1/2 OF THE NORTHWEST 1/4 OF THE NORTHEAST 1/4 OF SECTION 34, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA. LESS COUNTY MAINTAINED RIGHT OF WAY.

CEDAR CROSSINGS

COMMUNITY DEVELOPMENT DISTRICT

8

CEDAR CROSSINGS
COMMUNITY DEVELOPMENT DISTRICT

8A

August 19, 2025

Via Email

Kristen Suit
District Manager
Wrathell, Hunt & Associates, LLC
2300 Glades Road, Suite 410W
Boca Raton, FL 33431
Kristen Suit: suitk@whhassociates.com
sadlierk@whhassociates.com

Subject: Proposal
Cedar Crossings Community Development District
Haines City, Florida
Parcel ID(s): 27-27-34-000000-013010; 27-27-34-000000-014010.
Poulos & Bennett Job No.22-083B

Dear Ms. Suit:

Poulos & Bennett, LLC, is pleased to provide this Proposal for professional civil engineering services for the Cedar Crossings Community Development District (CDD). The Cedar Crossings property is located in Haines City, Florida and is identified by the Polk County Property Appraiser's Parcel ID(s) listed above (Property).

All services shall be accomplished in accordance with the Terms and Conditions of the Agreement between the Cedar Crossings Community Development District and Poulos & Bennett LLC for Professional Engineering Services dated September 5, 2024.

Poulos & Bennett, LLC (Poulos & Bennett) and the Cedar Crossing CDD (Client) enter into this Proposal as follows:

SCOPE OF SERVICES

A. Miscellaneous Community Development District Engineering Services, upon the request of the Client (22-083B.01)

Poulos & Bennett shall provide miscellaneous CDD engineering assistance services to the Client on an as requested basis for the above referenced project. These services shall be provided at the request of the Client in the capacity of acting as the CDD engineer and shall be invoiced on an hourly fee basis in accordance with the hourly rates listed in Exhibit B. Should the time to complete the additional requested services exceed the hourly fee budget estimate listed for this task an amendment to the budget will be required.

FEE SCHEDULE

Task Number	Description	Amount	
		Lump Sum	Hourly Fee Estimates in Accordance with Exhibit 'B'
.01	Miscellaneous Engineering Services	---	\$10,000.00
.99	Reimbursable Expense	---	\$2,500.00

Hourly services will be billed in accordance with the hourly rate schedule attached as Exhibit B.

These fees do not include required application fees made payable to the respective public agencies through which permitting is required, reimbursable expenses as specified in this agreement or illustrative plans that may be required for community/public meetings.

ADDITIONAL SERVICES (22-083B.98)

Services not specifically included in the Scope of Services will be performed upon the authorization of the Client on an hourly basis in accordance with the Hourly Rate Schedule attached as Exhibit B.

REIMBURSABLE EXPENSE (22-083B.99)

Reimbursables will be charged on a direct cost basis. Reimbursables shall include, but not be limited to, all print and reproduction costs associated with reports, prints and reproducibles, postage and shipping, expenses to travel outside a thirty (30) mile radius of the office.

Should you have any questions regarding the information included in this Proposal, please do not hesitate to contact us. Please sign this Proposal and return a copy for our records.

We appreciate the opportunity to present this Proposal for professional civil engineering services.

Sincerely,



R. Lance Bennett, P.E.
Partner
Poulos & Bennett, LLC

AMS:lab

Attachment: Work Order #1

Proposal
Cedar Crossings Community Development District
Haines City, Florida
Parcel ID(s): 27-27-34-000000-013010; 27-27-34-000000-014010.
Poulos & Bennett Job No.22-083B

I agree to the terms and conditions listed above.

Signature Date

Printed Name

Company

EXHIBIT "B"
POULOS & BENNETT, LLC
2025 HOURLY RATE SCHEDULE

	2x Std Rate
EXPERT WITNESS	
PRINCIPAL	\$300
EXECUTIVE TEAM LEADER	\$275
PRACTICE TEAM LEADER	\$260
PROFESSIONAL SURVEYOR & MAPPER	\$250
SENIOR PROJECT MANAGER	\$240
PLANNING TEAM LEADER	\$235
SURVEY FIELD CREW (3) PERSON	\$230
SENIOR PROJECT ENGINEER	\$230
PROJECT MANAGER	\$200
PROJECT MANAGER – DEVELOPMENT SERVICES	\$190
PROJECT MANAGER – SURVEY	\$190
SURVEY FIELD CREW (2) PERSON / PARTY CHIEF	\$185
GIS MANAGER	\$175
SENIOR PLAT MANAGER	\$160
PROJECT ENGINEER	\$160
SENIOR PLANNER	\$155
CAD MANAGER	\$155
DEVELOPMENT COORDINATOR	\$150
SENIOR CAD DESIGNER	\$150
SENIOR COMMUNITY DESIGNER	\$150
PROJECT PLANNER	\$145
PLANNING / 3D GRAPHICS TECHNICIAN	\$145
PLAT MANAGER	\$140
STAFF ENGINEER	\$140
GIS ANALYST	\$135
SENIOR PROJECT COORDINATOR	\$135
CAD TECHNICIAN – SURVEY	\$135
CAD TECHNICIAN	\$125
STAFF PLANNER	\$120
PROJECT COORDINATOR	\$110
ADMINISTRATIVE ASSISTANT	\$85
ENGINEERING INTERN	\$75

CEDAR CROSSINGS
COMMUNITY DEVELOPMENT DISTRICT

8B

EXHIBIT A
Form of Work Authorization

Cedar Crossings Community Development District
Haines City, Florida

Subject: **Work Authorization Number 1**
Cedar Crossings Community Development District

Dear Chairperson, Board of Supervisors:

Poulos & Bennett, LLC (the “**Engineer**”) is pleased to submit this work authorization to provide engineering services for the Cedar Crossings Community Development District (the “**District**”). We will provide these services pursuant to our current agreement dated September 5, 2024 (“**Engineering Agreement**”) as follows:

I. Scope of Work

The District will engage the Engineer to provide miscellaneous CDD engineering assistance services to the Client on an as requested basis for the above referenced project. These services shall be provided at the request of the Client in the capacity of acting as the CDD engineer and shall be invoiced on an hourly fee basis in accordance with the hourly rates listed in Exhibit B. Should the time to complete the additional requested services exceed the hourly fee budget estimate listed for this task an amendment to the budget will be require

II. Fees

The District will compensate the Engineer pursuant to the hourly rate schedule contained in the Engineering Agreement, not to exceed \$ 10,000. The District will reimburse the Engineer all direct costs which include items such as printing, drawings, travel, deliveries, et cetera, pursuant to the Agreement.

This proposal, together with the Engineering Agreement, represents the entire understanding between the District and the Engineer with regard to the referenced work authorization. If you wish to accept this work authorization, please return an executed copy to our office. Upon receipt, we will promptly schedule our services.

APPROVED AND ACCEPTED

Cedar Crossings Community Development District

By: _____
Authorized Representative

Date: _____

Sincerely,

Poulos & Bennett, LLC

By: Lane Bennett

Date: August 19, 2025

CEDAR CROSSINGS
COMMUNITY DEVELOPMENT DISTRICT

9



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

February 27, 2026

To the Board of Supervisors
Cedar Crossings Community Development District
City of Haines City, Florida

This letter is intended to communicate certain matters related to the planned scope and timing of our audit of Cedar Crossings Community Development District's (the "District") financial statements as of and for the year ending September 30, 2025.

Communication

Effective two-way communication between our firm and the Board of Supervisors is important to understanding matters related to the audit and developing a constructive working relationship.

Your insights may assist us in understanding the District and its environment, identifying appropriate sources of audit evidence and providing information about specific transactions or events. We will discuss with you your oversight of the effectiveness of internal control and any areas where you request additional procedures to be undertaken. We expect that you will timely communicate to us any matters you consider relevant to the audit. Such matters might include strategic decisions that may significantly affect the nature, timing and extent of audit procedures, your suspicion or detection of fraud, or any concerns you may have about the integrity or competence of senior management.

We will timely communicate to you any fraud involving senior management and other known or likely fraud, noncompliance with provisions of laws, statutes, regulations, rules, provisions of contracts or grant agreements or abuse that is likely to have a material effect on the financial statements. We will also communicate illegal acts, instances of noncompliance or fraud that come to our attention (unless they are clearly inconsequential), and disagreements with management and other serious difficulties encountered in performing the audit. We also will communicate to you and to management any significant deficiencies or material weaknesses in internal control that become known to us during the course of the audit. Additionally, we will communicate significant unusual transactions, matters that are difficult or contentious for which the auditor consulted outside the engagement team, and circumstances that affect the form and content of the auditor's report. Other matters arising from the audit that are, in our professional judgment, significant and relevant to you in your oversight of the financial reporting process will be communicated to you in writing.

Fort Pierce / Stuart

Board of Supervisors
Cedar Crossings Community Development District

Page 2

Shared Responsibilities for Independence

Auditor independence is a joint responsibility and is managed most effectively when management, audit committees (or their equivalents), and audit firms work together in considering compliance with American Institute of Certified Public Accountants (AICPA) independence rules. For us to fulfill our professional responsibility to maintain and monitor independence, management, the Board of Supervisors, and Berger, Toombs, Elam, Gaines & Frank, CPAs each play an important role.

Our responsibilities

- AICPA rules require independence both of mind and in appearance when providing audit and other attestation services. We are to ensure that the AICPA's General Requirements for performing non-attest services are adhered to and included in all letters of engagement.
- Maintain a system of quality control compliance with independence rules and firm policies.

Your responsibilities

- Timely inform us before the effective date of transactions or other business changes, of the following:
 - New affiliates, supervisors, officers, or persons in financial reporting oversight roles.
 - Changes in the organizational structure or the reporting entity impacting affiliates such as partnerships, related entities, investments, joint ventures, or component units.
- Provide necessary affiliate information such as new or updated structure charts, as well as financial information required to perform materiality calculations needed for making affiliate determinations.
- Understand and conclude on the permissibility, prior to the District and its affiliates, officers, supervisor, or persons in decision-making capacity, engaging in business relationships with Berger, Toombs, Elam, Gaines & Frank, CPAs.
- Not entering into relationships resulting in close family members of Berger, Toombs, Elam, Gaines & Frank, CPAs covered persons, temporarily or permanently acting as an officer, director or person in an accounting, financial or compliance oversight role at the District.



Board of Supervisors
Cedar Crossings Community Development District

Page 3

Our Independence Policies and Procedures

Our independence policies and procedures are designed to provide reasonable assurance that our firm and its personnel comply with applicable professional independence standards. Our policies address financial interests, business and family relationships, and non-audit services that may be thought to bear on independence. Also, if an immediate family member or close relative of a partner or professional employee is employed by a client in a key position, the incident must be reported and resolved in accordance with firm policy. In addition, our policies restrict certain non-audit services that may be provided by Berger, Toombs, Elam, Gaines, & Frank, CPAs and require audit clients to accept certain responsibilities in connection with the provision of permitted non-attest services.

The Audit Planning Process

Our audit approach places a strong emphasis on obtaining an understanding of how your District functions. This enables us to identify key audit components and tailor our procedures to the unique aspects of your operations. The development of a specific audit plan will begin by obtaining an understanding of your District's objectives, strategies, risks, and performance.

As part of obtaining an understanding of the District and its environment, we will obtain an understanding of systems of internal control. We will use this understanding to identify risks of material misstatement and noncompliance, which will provide us with a basis for designing and implementing responses to the assessed risks of material misstatement and noncompliance. We will also obtain an understanding of the users of the financial statements in order to establish an overall materiality level for audit purposes. We will conduct formal discussions among engagement team members to consider how and where your financial statements might be susceptible to material misstatement due to fraud or error or to instances of noncompliance.

The Concept of Materiality in Planning and Executing the Audit

We apply the concept of materiality in both planning and performing the audit; evaluating the effect of identified misstatements or noncompliance on the audit and the effect of uncorrected misstatements, if any, on the financial statements, forming the opinion in our report on the financial statements, and determining or reporting in accordance with *Government Auditing Standards* and other compliance reporting requirements. Our determination of materiality is a matter of professional judgment and is affected by our perception of the financial and compliance informational needs of users of the financial statements. We establish performance materiality at an amount less than materiality for the financial statements as a whole to allow for the risk of misstatements that may not be detected by the audit. We use performance materiality for purposes of assessing the risks of material misstatement and determining the nature, timing and extent of further audit procedures.

Board of Supervisors
Cedar Crossings Community Development District

Page 4

Our assessment of materiality throughout the audit will be based on both quantitative and qualitative considerations. Because of the interaction of quantitative and qualitative considerations, misstatements of a relatively small amount could have a material effect on the current financial statements as well as financial statements of future periods. We will accumulate misstatements identified during the audit, other than those that are clearly trivial. At the end of the audit, we will inform you of all individual uncorrected misstatements aggregated by us in connection with our evaluation of our audit test results.

Significant Risks of Material Misstatement

Our audit of the financial statements includes the performance of risk assessment procedures in order to identify risks of material misstatement, whether due to fraud or error. As part of these risk assessment procedures, we determine whether any risks identified are a significant risk. A significant risk is an identified risk of material misstatement for which the assessment of inherent risk is close to the upper end of the spectrum of inherent risk due to the degree to which inherent risk factors affect the combination of the likelihood of a misstatement occurring and the magnitude of the potential misstatement should that misstatement occur, or that is to be treated as a significant risk in accordance with generally accepted auditing standards in the United States of America.

Our Approach to Internal Control and Compliance Relevant to the Audit

Our audit of the financial statements, including compliance, will include obtaining an understanding of internal control over financial reporting and compliance sufficient to plan the audit and determine the nature, timing and extent of audit procedures to be performed. An audit is not designed to provide assurance on internal control over financial reporting and compliance or identify significant deficiencies or material weaknesses. Our review and understanding of the District's internal control over financial reporting and compliance is not undertaken for the purpose of expressing an opinion on the effectiveness of internal control.

We will issue a report on internal control over financial reporting and compliance and other matters related to the financial statements. This report describes the scope of testing of internal control over financial reporting and compliance and the results of our tests of internal control over financial reporting and compliance. Our report on internal control over financial reporting and compliance and other matters will include any significant deficiencies and material weaknesses in the system of which we become aware of as a result of obtaining an understanding of internal control and performing tests of internal controls over financial reporting and noncompliance and other matters consistent with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States.



Board of Supervisors
Cedar Crossings Community Development District

Page 5

Timing of the Audit

We have scheduled preliminary audit field work for March 2026. Management's adherence to its closing schedule and timely completion of information used by us in performance of the audit is essential to timely completion of the audit.

Closing

We will be pleased to respond to any questions you have about the foregoing. We appreciate the opportunity to continue to be of service to the District.

This communication is intended solely for the information and use of the Board of Supervisors and is not intended to be, and should not be, used by anyone other than this specified party.

*Berger Toombs Elam
Gaines + Frank*

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

CEDAR CROSSINGS
COMMUNITY DEVELOPMENT DISTRICT

10

CEDAR CROSSINGS
COMMUNITY DEVELOPMENT DISTRICT

10A

**Cedar Crossings Community Development District
Performance Measures/Standards & Annual Reporting Form
October 1, 2024 – September 30, 2025**

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold 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 two 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 Not Applicable

District established in June 2024 and website will be available within 12 months of establishment

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 Not Applicable

District established in June 2024 and website will be available within 12 months of establishment

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 Not Applicable

As of September 2025, the District had not acquired and/or constructed any improvements.

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 Not Applicable

As of September 2025, the District had not acquired and/or constructed any improvements.

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 Not Applicable

Goal 3.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: current fiscal year budget with any amendments, most recent financials within the latest agenda package; and annual audit via link to Florida Auditor General website.

Measurement: Previous years' budgets, financials and annual audit, are accessible to the public as evidenced by corresponding documents and link on the CDD's website.

Standard: CDD website contains 100% of the following information: Most recent link to annual audit, most recently adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes No Not Applicable

District established in June 2024 and website will be available within 12 months of establishment

Goal 3.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and transmit to the State of Florida and publish corresponding link to Florida Auditor General Website on the CDD website for public inspection.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is transmitted to the State of Florida and available on the Florida Auditor General Website, for which a corresponding link is published on the CDD website.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were transmitted to the State of Florida and corresponding link to Florida Auditor General Website is published on CDD website.

Achieved: Yes No Not Applicable

Chair/Vice Chair: Steph McCann
Print Name: Stephen McCann
Cedar Crossings Community Development District

Date: 8/8/24

District Manager: Kristen Sutt
Print Name: Kristen Sutt
Cedar Crossings Community Development District

Date: 8/8/24

CEDAR CROSSINGS
COMMUNITY DEVELOPMENT DISTRICT

10B

**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 two 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: current fiscal year budget with any amendments, most recent financials within the latest agenda package; and annual audit via link to Florida Auditor General website.

Measurement: Previous years' budgets, financials and annual audit, are accessible to the public as evidenced by corresponding documents and link on the CDD's website.

Standard: CDD website contains 100% of the following information: Most recent link to 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 transmit to the State of Florida and publish corresponding link to Florida Auditor General Website on the CDD website for public inspection.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is transmitted to the State of Florida and available on the Florida Auditor General Website, for which a corresponding link is published on the CDD website.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were transmitted to the State of Florida and corresponding link to Florida Auditor General Website is published on CDD website.

Achieved: Yes No

CEDAR CROSSINGS

COMMUNITY DEVELOPMENT DISTRICT

11



POLK COUNTY
Property Appraiser
Neil Combee

Revised 12/2025
ADA Compliant

2026 Data Sharing and Usage Agreement

This Data Sharing and Usage Agreement, hereinafter referred to as "**Agreement**," establishes the terms and conditions under which the Cedar Crossings CDD hereinafter referred to as "**agency**," can acquire and use Polk County Property Appraiser data that is exempt from Public Records disclosure as defined in [FS 119.071](#).

In accordance with the terms and conditions of this Agreement, the agency agrees to protect confidential data in accordance with [FS 282.3185](#) and [FS 501.171](#) and adhere to the standards set forth within these statutes.

For the purposes of this Agreement, all data is provided. It is the responsibility of the agency to apply all statutory guidelines relative to confidentiality and personal identifying information.

The confidentiality of personal identifying information including: names, mailing address and OR Book and Pages pertaining to parcels owned by individuals that have received exempt / confidential status, hereinafter referred to as "**confidential data**," will be protected as follows:

1. The **agency** will not release **confidential data** that may reveal identifying information of individuals exempted from Public Records disclosure.
2. The **agency** will not present the **confidential data** in the results of data analysis (including maps) in any manner that would reveal personal identifying information of individuals exempted from Public Records disclosure.
3. The **agency** shall comply with all state laws and regulations governing the confidentiality and exempt status of personal identifying and location information that is the subject of this Agreement.
4. The **agency** shall ensure any employee granted access to **confidential data** is subject to the terms and conditions of this Agreement.
5. The **agency** shall ensure any third party granted access to **confidential data** is subject to the terms and conditions of this Agreement. Acceptance of these terms must be provided in writing to the **agency** by the third party before personal identifying information is released.
6. The **agency** agrees to comply with all regulations for the security of confidential personal information as defined in [FS 501.171](#).
7. The **agency**, when defined as "local government" by [FS 282.3185](#), is required to adhere to all cybersecurity guidelines when in possession of data provided or obtained from the Polk County Property Appraiser.

The term of this Agreement shall commence on **January 1, 2026**, and shall run until **December 31, 2026**, the date of signature by the parties notwithstanding. **This Agreement shall not automatically renew.** A new agreement will be provided annually to ensure all responsible parties are aware of and maintain the terms and conditions of this Data Sharing and Usage Agreement.

In witness of their agreement to the terms above, the parties or their authorized agents hereby affix their signatures.

POLK COUNTY PROPERTY APPRAISER

Signature: Neil Combee

Print: Neil Combee

Title: Polk County Property Appraiser

Date: January 1, 2026

Agency: Cedar Crossings CDD
Signed by: _____

Signature: Stephen McConn
642A981C6D1F46A... _____

Print: Stephen McConn

Title: President

Date: 12/17/2025

Please email the signed agreement to pataxroll@polk-county.net.

CEDAR CROSSINGS

COMMUNITY DEVELOPMENT DISTRICT

UNAUDITED FINANCIAL STATEMENTS

**CEDAR CROSSINGS
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
MARCH 31, 2026**

**CEDAR CROSSINGS
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
MARCH 31, 2026**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Total Governmental Funds</u>
ASSETS				
Cash	\$ 110,947	\$ -	\$ -	\$ 110,947
Investments				
Revenue	-	357,474	-	357,474
Reserve	-	216,214	-	216,214
Construction	-	-	8,162	8,162
Interest	-	330	-	330
Deposit	150	-	-	150
Due from Landowner	-	-	243	243
Due from debt service fund	-	-	543	543
Total assets	<u>\$ 111,097</u>	<u>\$ 574,018</u>	<u>\$ 8,948</u>	<u>\$ 694,063</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 243	\$ 243
Due to Landowner	-	-	243	243
Due to general fund	-	-	4,062	4,062
Due to capital projects fund	-	543	-	543
Landowner advance	13,500	-	-	13,500
Total liabilities	<u>13,500</u>	<u>543</u>	<u>4,548</u>	<u>18,591</u>
Fund balances:				
Restricted for:				
Debt service	-	573,475	-	573,475
Capital projects	-	-	4,400	4,400
Unassigned	97,597	-	-	97,597
Total fund balances	<u>97,597</u>	<u>573,475</u>	<u>4,400</u>	<u>675,472</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 111,097</u>	<u>\$ 574,018</u>	<u>\$ 8,948</u>	<u>\$ 694,063</u>

**CEDAR CROSSINGS
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED MARCH 31, 2026**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy: on-roll - net	\$ -	\$ 99,624	\$ 99,360	100%
Assessment levy: off-roll	-	47,448	63,264	75%
Lot closing assessments	-	348	-	N/A
Landowner contribution	-	-	110,471	0%
Total revenues	-	147,420	273,095	54%
EXPENDITURES				
Professional & administrative				
Management/accounting/recording	4,000	24,000	48,000	50%
Legal	117	4,535	25,000	18%
Engineering	-	-	2,000	0%
Audit	-	-	5,500	0%
Arbitrage rebate calculation*	-	-	500	0%
Dissemination agent*	167	1,875	2,000	94%
Trustee*	-	-	5,500	0%
Telephone	17	100	200	50%
Postage	12	82	500	16%
Printing & binding	42	250	500	50%
Legal advertising	-	63	2,500	3%
Annual special district fee	-	175	175	100%
Insurance	-	5,300	5,800	91%
Contingencies/bank charges	83	490	1,500	33%
Meeting room rental	-	-	2,000	0%
Website hosting & maintenance	-	-	705	0%
Website ADA compliance	-	-	210	0%
Total professional & administrative	4,438	36,870	102,590	36%
Field Operations				
Contracted services				
Field operations management	2,052	8,200	-	N/A
Mulch annual replenish-common areas minus amenity	-	-	12,000	0%
Irrigation-repair	-	-	5,000	0%
General Maintenance	-	-	2,500	0%
Pressure washing common areas	-	-	6,000	0%
Landscape contract	-	-	60,000	0%
Tree trimming	-	-	2,000	0%
pet Stations common Areas	-	-	2,400	0%
Walkway maintenance/repair	-	-	2,500	0%
6' Masonry perimter wall maintenance/repair	-	-	4,000	0%
Tot Lots (2 locations)/ maintenance/mulch/repairs	-	-	3,000	0%
Holiday decorations	-	-	4,000	0%
Landscaping extra- replacement & annuals	-	-	5,000	0%
Utilities				
Electric-common areas minus pool amenity	286	2,939	1,500	196%
Electricity-street lights	-	-	7,000	0%
Management fee - PM	-	-	24,600	0%

**CEDAR CROSSINGS
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED MARCH 31, 2026**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget</u>	<u>% of Budget</u>
O&M accounting - DM	-	-	4,500	0%
Contingency	-	-	4,000	0%
General administrative	-	-	2,000	0%
Property insurance	-	-	15,400	0%
Total field operations	<u>2,338</u>	<u>11,139</u>	<u>167,400</u>	7%
Other fees & charges				
Tax collector	-	1,989	3,105	64%
Total other fees & charges	<u>-</u>	<u>1,989</u>	<u>3,105</u>	64%
Total expenditures	<u>6,776</u>	<u>49,998</u>	<u>273,095</u>	18%
Excess/(deficiency) of revenues over/(under) expenditures	(6,776)	97,422	-	
Fund balances - beginning	104,373	175	-	
Fund balances - ending	<u>\$ 97,597</u>	<u>\$ 97,597</u>	<u>\$ -</u>	

**CEDAR CROSSINGS
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND
FOR THE PERIOD ENDED MARCH 31, 2026**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy: on-roll - net	\$ -	\$ 161,643	\$ 161,214	100%
Assessment levy: off-roll	-	194,812	259,750	75%
Lot closing assessments	-	1,800	-	N/A
Interest	973	6,519	-	N/A
Total revenues	<u>973</u>	<u>364,774</u>	<u>420,964</u>	87%
EXPENDITURES				
Principal	-	-	90,000	0%
Interest	-	162,530	325,060	50%
Total expenditures	<u>-</u>	<u>162,530</u>	<u>415,060</u>	39%
Other fees and charges				
Tax collector	-	3,227	5,038	64%
Total other fees and charges	<u>-</u>	<u>3,227</u>	<u>5,038</u>	64%
Total expenditures	<u>-</u>	<u>165,757</u>	<u>420,098</u>	39%
Excess/(deficiency) of revenues over/(under) expenditures	973	199,017	866	
Fund balance - beginning	<u>572,502</u>	<u>374,458</u>	<u>376,416</u>	
Fund balance - ending	<u>\$ 573,475</u>	<u>\$ 573,475</u>	<u>\$ 377,282</u>	

**CEDAR CROSSINGS
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND SERIES
FOR THE PERIOD ENDED MARCH 31, 2026**

	Current Month	Year To Date
REVENUES		
Interest	\$ 39	\$ 264
Total revenues	39	265
EXPENDITURES		
Construction costs - Developer	6,501	6,501
Total expenditures	6,501	6,501
Excess/(deficiency) of revenues over/(under) expenditures	(6,462)	(6,236)
Fund balances - beginning	10,862	10,636
Fund balances - ending	\$ 4,400	\$ 4,400

CEDAR CROSSINGS

COMMUNITY DEVELOPMENT DISTRICT

MINUTES

DRAFT

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

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40

The Board of Supervisors of the Cedar Crossings Community Development District held 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.

Present:

Jeff Myers	Assistant Secretary
Sammy Chakhachiro	Assistant Secretary
Stephen White	Assistant Secretary

Also present:

Kristen Suit	District Manager
Jordan Lansford	Wrathell, Hunt and Associates, LLC
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 1:00 p.m. Supervisors Myers, Chakhachiro and White were present. Supervisors McConn and Dare were absent.

SECOND ORDER OF BUSINESS

Public Comments

No members of the public spoke.

THIRD ORDER OF BUSINESS

Public Hearing on Adoption of Fiscal Year 2025/2026 Budget

On MOTION by Mr. Myers and seconded by Mr. White, with all in favor, the Public Hearing was opened.

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

41 Ms. Suit presented Resolution 2025-09. After the last meeting, reductions were made to
42 the proposed Fiscal Year 2026 budget with the goal of keeping the Operation and Maintenance
43 (O&M) portion of the assessments at \$900 per on-roll units. This budget reflects both on and
44 off-roll assessments and a Landowner contribution.

45 **On MOTION by Mr. Myers and seconded by Mr. White, with all in favor, the**
46 **Public Hearing was closed.**

47
48 **On MOTION by Mr. White and seconded by Mr. Myers, with all in favor,**
49 **Resolution 2025-09, Relating to the Annual Appropriations and Adopting the**
50 **Budget for the Fiscal Year Beginning October 1, 2025, and Ending September**
51 **30, 2026; Authorizing Budget Amendments; and Providing an Effective Date,**
52 **was adopted.**

53
54
55 **FOURTH ORDER OF BUSINESS**

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

60
61 **On MOTION by Mr. Myers and seconded by Mr. White, with all in favor, the**
62 **Public Hearing was opened.**

- 63
64
65 **A. Proof/Affidavit of Publication**
66 **B. Mailed Notice(s) to Property Owners**
67 **C. Consideration of Resolution 2025-10, District Making a Determination of Benefit and**
68 **Imposing Special Assessments for Fiscal Year 2026; Providing for the Collection and**
69 **Enforcement of Special Assessments, Including but Not Limited to Penalties and**
70 **Interest Thereon; Certifying an Assessment Roll; Providing for Amendments to the**
71 **Assessment Roll; Providing a Severability Clause; and Providing an Effective Date**
72 No property owners or members of the public spoke.

73 **On MOTION by Mr. Myers and seconded by Mr. White, with all in favor, the**
74 **Public Hearing was closed.**

75
76
77 Ms. Suit presented Resolution 2025-10 and read the title.

78 **On MOTION by Mr. White and seconded by Mr. Myers, with all in favor,**
79 **Resolution 2025-10, District Making a Determination of Benefit and Imposing**
80 **Special Assessments for Fiscal Year 2026; Providing for the Collection and**

81
82
83
84
85
86
87
88
89
90
91
92
93
94
95
96
97
98
99
100
101
102
103
104
105
106
107
108
109
110
111
112
113
114
115
116
117
118
119
120
121
122
123

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, was adopted.

FIFTH ORDER OF BUSINESS

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

Ms. Suit presented Resolution 2025-11 and read the title.

On MOTION by Mr. Myers and seconded by Mr. White, with all in favor, 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, was adopted.

SIXTH ORDER OF BUSINESS

Consideration of Fiscal Year 2026 Budget Deficit Funding Agreement

Ms. Suit presented the Fiscal Year 2026 Budget Deficit Funding Agreement.

On MOTION by Mr. White and seconded by Mr. Myers, with all in favor, the Fiscal Year 2026 Budget Deficit Funding Agreement, was approved.

SEVENTH ORDER OF BUSINESS

Consideration of Resolution 2025-12, Electing and Removing Officers of the District and Providing for an Effective Date

Ms. Suit presented Resolution 2025-12. Mr. Myers nominated the following slate:

- | | |
|-------------------|---------------------|
| Steve McConn | Chair |
| Casey Dare | Vice Chair |
| Jeff Myers | Assistant Secretary |
| Sammy Chakhachiro | Assistant Secretary |

124 Stephen White Assistant Secretary

125 Jordan Lansford Assistant Secretary

126 No other nominations were made. This Resolution removes the following:

127 Aaron Reid Assistant Secretary

128 The following prior appointments by the Board remain unaffected by this Resolution:

129 Craig Wrathell Secretary

130 Kristen Suit Assistant Secretary

131 Craig Wrathell Treasurer

132 Jeff Pinder Assistant Treasurer

133 **On MOTION by Mr. Myers and seconded by Mr. White, with all in favor,**
134 **Resolution 2025-12, Electing, as nominated, and Removing Officers of the**
135 **District and Providing for an Effective Date, was adopted.**

136
137

138 **EIGHTH ORDER OF BUSINESS**

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

139
140
141
142
143

This item was deferred.

144

145 **NINTH ORDER OF BUSINESS**

**Consideration of Goals and Objectives
Reporting FY2026 [HB7013 - Special
Districts Performance Measures and
Standards Reporting]**

146
147
148
149

- 150 • **Authorization of Chair to Approve Findings Related to 2025 Goals and Objectives**
151 **Reporting**

152 Ms. Suit presented the Goals and Objectives Reporting for Fiscal Year 2026 Performance
153 Measures and Standards. She noted that it will be necessary to authorize the Chair to approve
154 the findings related to the 2025 Goals and Objectives Reporting.

155 **On MOTION by Mr. Myers and seconded by Mr. Chakhachiro, with all in favor,**
156 **the Goals and Objectives Reporting Fiscal Year 2026 Performance Measures**
157 **and Standards and authorizing the Chair to approve the findings related to**
158 **2025 Goals and Objectives Reporting, was approved.**

159
160

161 **TENTH ORDER OF BUSINESS**

**Acceptance of Unaudited Financial
Statements as of June 30, 2025**

162

163
164
165
166
167
168
169
170
171
172
173
174
175
176
177
178
179
180
181
182
183
184
185
186
187
188
189
190
191
192
193
194
195
196
197
198
199
200

On MOTION by Mr. Myers and seconded by Mr. White, with all in favor, the Unaudited Financial Statements as of June 30, 2025, were accepted.

ELEVENTH ORDER OF BUSINESS

Approval of April 23, 2025 Special Meeting Minutes

On MOTION by Mr. Myers and seconded by Mr. White, with all in favor, the April 23, 2025 Special Meeting Minutes, as presented, were approved.

TWELFTH ORDER OF BUSINESS

Staff Reports

A. District Counsel: Kilinski | Van Wyk PLLC

Ms. Kilinski stated that Form 1 was due by July 1, 2025; it should be filed immediately if not done. The required four hours of ethics training must be completed by December 31, 2025.

A Board Member asked about holding an ethics training session like last year.

Ms. Kilinski will coordinate it with Mr. McConn.

B. District Engineer: Poulos & Bennett, LLC

There was no report.

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

- **NEXT MEETING DATE: August 27, 2025 at 1:00 PM**

- **QUORUM CHECK**

The August 27, 2025 meeting will be cancelled.

THIRTEENTH ORDER OF BUSINESS

Board Members' Comments/Requests

There were no Board Members' comments or requests.

FOURTEENTH ORDER OF BUSINESS

Public Comments

No members of the public spoke.

FIFTEENTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Myers and seconded by Mr. White, with all in favor, the meeting adjourned at 1:15 p.m.

201
202
203
204

Secretary/Assistant Secretary

Chair/Vice Chair

CEDAR CROSSINGS

COMMUNITY DEVELOPMENT DISTRICT

STAFF

REPORTS

CEDAR CROSSINGS

COMMUNITY DEVELOPMENT DISTRICT

STAFF

REPORTS

C



GENERAL SERVICE AGREEMENT

This Service Agreement (the "Agreement") is made and entered into as of May 1st, 2026, by and between **Cedar Crossings HOA** ("the Company") and, Poop Bandit LLC located at 16227 Wind View Ln., Winter Garden, FL 34787, (the "Service Provider"). This agreement is for 12 months of service outlined herein:

WHEREAS, Service Provider independently engages in the business of dog waste station trash removal, and thus providing weekly services.

WHEREAS, the Company desires to hire the Service Provider to perform those services as described herein, and as such, the Service Provider does herein desire to provide such services in accordance with the terms and conditions of this Agreement.

NOW THEREFORE, in consideration of the mutual promises established and set forth herein, the Company and Service Provider hereby acknowledge and agree as follows:

SERVICE PROVIDER DUTIES & RESPONSIBILITIES

Services: It shall be agreed upon, that during the term of this Agreement the Service Provider shall provide the services ("Services") that are described within the attached Schedule 1 (the "Schedules") and on any such additional consecutively numbered supplementary schedules, as which may be executed at any time by both parties to this Agreement. Each attached, or subsequently attached Schedule shall contain a description of the deliverables required to be provided by the Service Provider (collectively "Deliverables"), a description of any completion deadlines that pertain to the Deliverables and a description of the corresponding payment terms, including any partial payments for completion of designated milestones comprising each Deliverable.

Service Provider's Control Over Services Provided: The Service Provider shall retain the unqualified right of control over the means, manner and methods by which their Services are rendered and performed, and the right to perform those Services at the location(s) and time(s) that the Service Provider independently determines and sets forth. The Service Provider shall be responsible for providing all equipment, materials and supplies that the Service Provider determines shall be required to timely provide those Services which have been requested by the Service Recipient.

Compliance with Applicable Law: The Service Provider shall be responsible for complying with any and all applicable federal, state and local laws, rules, ordinances, regulations, and/or codes that pertain to the performance of the Services requested and provided. The Service Provider's failure to comply with the responsibilities and duties described in this Paragraph shall constitute a material breach of the Agreement.

Insurance: The Service Provider agrees to secure and maintain, at the Service Providers sole cost and expense, Worker's Compensation Coverage where required by law and General Liability Insurance, as required by the Company.

Permits and Licenses: The Service Provider shall be responsible for acquiring and maintaining, during the term of this Agreement, any and all permits, licenses and authorizations, if applicable, required to conduct the Service Provider's business and to perform the Services requested. The Service Provider's failure to comply with the responsibilities and duties herein shall constitute a material breach of this Agreement.

DUTIES IMPOSED ON THE COMPANY

Fees: The Service Provider's entire compensation for the performance of the Services provided hereunder shall be set forth in specific detail contained within the Schedule that corresponds to the specific Services provided and shall be payable solely by the Company.

Form 1099 Compliance: The Company shall report the amounts it pays the Service Provider on IRS Form 1099, to the extent so required under the Internal Revenue Code.

INDEPENDENT CONTRACTOR RELATIONSHIP

For all intent and purposes, including, but not limited to the Federal Insurance Contributions Act ("FICA"), The Self Employment Contributions Act ("SECA"), the Social Security Act, the Federal Unemployment Tax Act ("FUTA"), the Internal Revenue Code and any and all other federal, state and local laws, rules and regulations, each party hereto, including its officers, agents and employees, shall be at all times an independent contractor relative to the other party. Nothing in this Agreement shall be construed to make or render either party, including any of its officers, agents or employees, an agent, servant or employee of, or a joint venture of with the other.

TERMS AND TERMINATION

Automatic Renewal: The parties agree that at the expiry of the Initial Term or any subsequent renewed term, this Agreement shall be renewed for a further term of 12 months on the same terms and conditions as contained in this Agreement, unless written notice is given by one party to the other parties of its intent not to renew the Agreement at least 60 Days before the expiry of the Initial Term or any subsequent renewed term. Should any price increases occur the Service Provider will give a 60-day notice before the changes take effect.

Breach/Cause for Termination: This Agreement may be terminated at any time by either party should a material breach by the other party remain uncured thirty (30) days after submission of written notice being provided of the breach thereof, or a shorter period of time as may be specified within this Agreement or within the applicable Schedule provided to the Service Provider by the Company.

INDEMNIFICATION

Both parties shall guarantee, guard against and hold harmless the other party, any current or former employees, shareholders, partners or any ownership interest and agents from and/or against any alleged claim, including, but not limited to third-party claims, demands, loss, damages and or expense, including any legal or attorney fees that may be in relation to:

- a) any negligence, recklessness or any willful misconduct of the indemnifying party or any other party under the direction or control of the indemnifying party;
- b) any material breach of this Agreement by the indemnifying party, or
- c) any damage, loss or destruction relating to any property of the indemnifying party or their client or clients, injury or death to any individuals that may result from the actions or inactions of any employee, agent or subcontractor of the indemnifying party as such damage may arise out of or is in the course of fulfilling their obligations under and with relation to this Agreement, and to the extent that such damage may be due to any negligence, unlawful conduct, omission or default of the indemnifying party, their employees, agents or subcontractors.

Full and Complete Agreement: This Agreement has set forth the full and complete agreement and shall supersede any and all prior agreements between the parties concerning all aspects of the subject matter herein contained. The Agreement may not and shall not be amended except by way of a written instrument that must be signed by both parties named hereto.

ARBITRATION AND DISPUTE RESOLUTION

Any controversy or claim arising out of or relating to this contract, or the breach thereof, shall be settled by arbitration administered in accordance with the Commercial Arbitration Rules of the American Arbitration Association, as amended, and shall be governed by the laws of the State of Florida. The Federal Arbitration Act shall govern the interpretation and enforcement of this paragraph. The fees associated with the arbitrator shall be shared equally by both parties. The parties agree that this paragraph shall survive the termination of the Agreement.

IN WITNESS WHEREOF, the parties hereto, each acting pursuant with due and proper authority, have executed this Agreement as of the aforementioned Effective Date.

Company Representative

Print Name & Title

Date: _____



Poop Bandit LLC

Michael Wright/Owner

Print Name & Title

DELIVERABLE SERVICES AGREEMENT SCHEDULE 1

BY AND BETWEEN

"The Company" AND Poop Bandit LLC

EFFECTIVE DATE OF:

January 1st, 2026 – December 31st, 2026

Description of Services to be performed by Service Provider:

- As requested, (weekly) Poop Bandit will empty the pet stations (Qty 11) and refill the disposal bags for dog walkers. All dog waste collected will be double-bagged according to EPA standards for pet waste collection.
- As requested, (weekly) Poop Bandit will empty the (Qty 1) trash cans.
- **The Company** will be invoiced on a pre-paid monthly basis. First month service will be pro-rated depending on start date.
- Poop Bandit Pet Waste Removal Services is a great selling point for non-pet owners.
- Poop Bandit Pet Waste Removal Services is fully insured.

Costs:

- The pet stations will be serviced at a cost of \$55 per month per station.
- Dispenser roll bags are invoiced monthly on an as-needed basis at a cost of \$8.79 for 200 bags per box/roll. Dispenser header bags are invoiced monthly on an as-needed basis at a cost of \$4.60 for 100 bags per header. (Pet station trash can liner included)
- The trash cans will be serviced at a cost of \$60 per month per can.
- **Monthly service cost is \$665**

The quotations are for an initial **12-month** period and will not change for duration of agreement unless agreed to by both parties.

Extra Value-Added Services:

The Dog Waste Station Service Includes:

- Emptying dog waste stations on a weekly basis or twice weekly if needed
- Removing all waste within a six-foot radius of waste stations
- Restocking the dog poop bag dispensers each week as needed (poop dispenser bags have a separate charged and will be invoice monthly)
- Maintaining an inventory of all supplies
- Ensuring that all stations are in good working order at all times

Additional Waste Station Services:

- Installation (separate cost as needed)
- Lubricating the locks
- Tightening hardware
- Performing repairs as necessary (separate cost if parts are need for repair)
- Community Common Area Clean-Up

The company will be invoiced on the 1st of every month:

Payment Terms: Net 30

Payment Method: ACH, Credit Card, Check

Late Payment Fee: at our discretion: \$50



T=possible trash can

5 & 6 optional

8 & 9 optional

C.H.

mail

dead end

Roe Rd

Roe Rd

Roe Rd

Cedar Xing Blvd

Cedar Xing Blvd

Lavanda Dr

Woodacre Dr

Woodacre Dr

Crossland Ct

Crossland Ct

E Robinson Dr

E Robinson Dr

E Robinson Dr

Daystar Dr

CEDAR CROSSINGS

COMMUNITY DEVELOPMENT DISTRICT

STAFF

REPORTS

D

CEDAR CROSSINGS COMMUNITY DEVELOPMENT DISTRICT

BOARD OF SUPERVISORS FISCAL YEAR 2025/2026 MEETING SCHEDULE

LOCATION

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

DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 22, 2025 CANCELED	Regular Meeting	1:00 PM
January 28, 2026 CANCELED	Regular Meeting	1:00 PM
February 25, 2026 CANCELED	Regular Meeting	1:00 PM
March 25, 2026 CANCELED	Regular Meeting	1:00 PM
April 22, 2026 <i>rescheduled to April 29, 2026</i>	Regular Meeting <i>Presentation of FY2027 Proposed Budget</i>	1:00 PM
April 29, 2026	Regular Meeting <i>Presentation of FY2027 Proposed Budget</i>	1:00 PM
May 27, 2026	Regular Meeting	1:00 PM
June 24, 2026	Regular Meeting	1:00 PM
July 22, 2026	Regular Meeting	1:00 PM
August 26, 2026	Regular Meeting	1:00 PM
September 23, 2026	Regular Meeting	1:00 PM