

Cross Creek Community Development District

3501 Quadrangle Boulevard, Suite 270, Orlando, FL 32817;

Phone: 407-723-5900, Fax: 407-723-5901

www.crosscreekcdd.org

The meeting of the Board of Supervisors for the **Cross Creek Community Development District** will be held **Tuesday, April 15, 2025, at 10:00 a.m. at the 4000 Creekside Park Dr, Parrish, Florida 34219.** The following is the proposed agenda for this meeting.

Call in number: 1-844-621-3956

Passcode: 2538 286 6774

Join from the meeting link

<https://pfmcdd.webex.com/meet/ripollv>

NOTE: If you are calling into the meeting by phone or Webex, please MUTE your line!

BOARD OF SUPERVISORS' MEETING AGENDA

Organizational Matters

- Call to Order
- Roll Call
- Public Comment Period

Business Matters

1. Consideration of the Minutes of the February 27, 2025, Board of Supervisors' Meeting
2. Ratification of the District Engineering Agreement with Alliant
3. Review and Acceptance of the Fiscal Year 2024 Audit Report
4. Update Regarding the Amenity Center Dumpster
5. Discussion Regarding the Amenity Center Dumpster Fence
6. Update on Envera
7. Review and Consideration of VGlobalTech Proposal
8. Discussion of PRECO Meter/Lights
9. Ratification of Payment Authorization Nos. 286 - 292
10. Review of District Financial Statements

Other Business

- Staff Reports
 - District Counsel
 - District Engineer
 - District Manager
- Supervisor Requests
- Audience Comments

Adjournment



Cross Creek Community Development District

**Consideration of the Minutes
of the February 27, 2025,
Board of Supervisors' Meeting**

MINUTES OF MEETING

CROSS CREEK COMMUNITY DEVELOPMENT DISTRICT BOARD OF SUPERVISORS' MEETING

Thursday February 27, 2025, at 10:01 a.m.

4000 Creekside Park Dr.

Parrish, FL, 34219

Board Members Present were:

Lianna Litwin
Bruce Stolarz
John Free
Mike DiPhilippo

Chairperson
Vice Chairperson
Assistant Secretary – Via Phone @ 10:15 a.m.
Assistant Secretary

Also present were:

Venessa Ripoll
Gazmin Kerr
Rachel Proctor
Andy Cohen

District Manager - PFM
Assistant District Manager – PFM – Via phone
Accountant – PFM – Via phone
District Counsel - Persson Cohen & Mooney, P.A. –
Via Phone
LMP

Chris Berry

Various Residents

FIRST ORDER OF BUSINESS

Organizational Matters

Call to Order and Roll Call

Ms. Ripoll called the meeting to order at 10:01 a.m. and confirmed quorum.

Public Comment Period

A resident asked if there were any updates regarding the pedestrian walkway.

Ms. Litwin noted she is still in communication with the County. She stated she is receiving two different responses regarding the reason for delay. She noted an email was sent to Jeff from the traffic department and is currently awaiting his response.

Ms. Ripoll noted District Staff has complied every email and met every requirement that was asked by the traffic department.

A resident presented a list of meters numbers and where they can be located for the Board to look over. The resident also noted Lowe's would not be able to help supply any materials for the countertops and was referred to another store, Cosentino, which supplies remnants that could be used for materials.

Discussion ensued regarding materials for new countertops. The Board came to an agreement to utilize metal. A resident agreed to take measurements and inquire about the pricing for materials.

Discussion ensued regarding the meters and lights. This discussion was tabled to be addressed as a separate agenda item.

A resident asked about an update on the irrigation in his area.

Ms. Litwin noted she received an email that the irrigation in that area has been diverted back to 1A. She asked the resident to make sure his system is working properly because she also received a message from another resident about having irrigation issues again in that same area.

The residents gave a huge thank you to Mr. John Huffman, who assisted in tearing out the fire grill and disconnecting the propane gas tank, along with other services that played a major role in assisting the community.

A resident asked about an update to the request he submitted over three years ago to add plants to his property. He also asked about an update for the fencing around the dumpster.

Mr. DiPhilippo stated there has been difficulty in contracting a company to fix the fencing around the dumpster. He contacted two companies and one of them will be coming to check out the fencing.

Further discussion ensued regarding dumpster policies in Manatee County and how to prevent excess dumping of garbage by residents and non-residents in the community.

Mr. Berry stated he will meet with the resident requesting plants on his property and provide quotes.

Discussion ensued regarding designated vendor parking. The Board agreed to circle back after the meeting to accommodate for parking arrangements that will work for the vendors and the residents.

SECOND ORDER OF BUSINESS

Business Matters

Consideration of the Minutes of the January 21, 2025, Board of Supervisors' Meeting

The Board reviewed the minutes of the January 21, 2025, Board of Supervisors' Meeting.

Ms. Ripoll stated the changes provided by Mr. Stolarz have been notated.

Mr. Cohen provided additional changes.

On MOTION by Ms. Litwin, seconded by Mr. DiPhilippo, with all in favor, the Board accepted the minutes of the January 21, 2025, Board of Supervisors' meeting with edits from Mr. Cohen and Mr. Stolarz.

Ms. Ripoll noted that John Free joined the meeting during the Public Comment Period. She asked for a motion to allow Mr. Free to vote via Webex.

On MOTION by Mr. DiPhilippo, seconded by Mr. Stolarz, with all in favor, the Board approved Mr. Free to vote via Webex.

**Review and Consideration of
District Engineer RFQ
a) Alliant**

Mr. Cohen reviewed the timeline of the District Engineer RFQ, noting that one submittal was received. He presented the Board with the option to proceed with this submittal or send the RFP back out.

Mr. Free asked if there was any feedback given by the other engineers.

Ms. Ripoll stated there was no feedback. She noted along with putting the RFP in the newspaper, she also emailed the RFQs to every engineer individually and did not receive any additional responses.

Mr. Free asked if there were any fees disclosed.

Mr. Cohen explained how statutory process does not allow the District to request fee submittal in the RFQ package. He stated this would be something Alliant would provide if the Board decided to proceed. He explained the process of how the contract would be prepared.

Mr. Free asked if there would be any difficulty terminating the contract, if needed.

Mr. Cohen stated there would be a termination provision included in the contract in the event the District is not happy with the work being provided.

On MOTION by Ms. Stolarz, seconded by Mr. DiPhilippo, with all in favor, the proposal from Alliant was accepted and the Chair was authorized to execute a contract for engineering services, subject to staff approval.

Discussion of Mailboxes

Ms. Litwin clarified while mailboxes are the responsibility of the homeowner, the CDD is responsible for all the parcel boxes and mail banks.

Ms. Ripoll stated the original installers requested pictures and serial numbers of the mail banks so they can provide quotes to get them fixed.

Discussion ensued regarding the current conditions of the parcel boxes and mail banks.

Ms. Ripoll stated she will get in contact with the original installers to figure out what the best course of action would be to get the parcel boxes and mail banks fixed and will keep the Board updated.

Update on Envera Proposal

Mr. Cohen reviewed the contract details of the proposal and found that Envera is proposing a transaction that would tie the District in for three years. He noted while the contract does allow for termination during that time, the District would have to pay a significant amount of money for the equipment. He stated he has been speaking with the Chair, noting that the District is currently doing month-to-month business with Envera and believes the Board should not enter in a long-term transaction with them.

Ms. Litwin noted that the District will not be signing any contract with Envera based on the service they have been providing and the ongoing issues that still have not been addressed by them.

Discussion ensued regarding the current relationship with Envera and if the equipment being used is owned by Envera or the District. The Board agreed to review the original contract to determine ownership of the equipment.

Ms. Litwin noted Envera is responsible for the key fobs. She stated there was a resident who works for a security company and asked if they could do a proposal to switch over from key fobs to a cell phone app to scan in for entry. She stated this would drastically cut down on giving out key fobs as well as reduce the chances of residents losing or breaking them. She noted one of the biggest challenges is having no way to keep track all the key fobs and believes that using a cell phone would be the ideal way to go.

The Board agreed this transition would help cut down on costs and make it easier to manage.

Ms. Litwin suggested the District continue to work with Envera on a month-to-month basis while searching for another company to work with for the future.

Discussion of PRECO Meters/Lights

Mr. Stolarz reviewed a few of the companies he researched for streetlights, including SEPCO Lighting and ECHO Smart. He noted one of the residents, Ms. Klein, provided a detailed outline that included several lighting companies to research.

Ms. Klein stated some of the companies she listed provide the lighting but do not provide installation services. She noted SEPCO Lighting to be one of the companies that does not provide installation.

Ms. Litwin suggested looking for a company that would provide both lighting and installation. She also suggested trying to get the meters put into the Districts name so they could be turned on to determine which lights are working.

Ms. Klein noted that nothing can be done until the District speaks to a representative from PRECO to provide the meter numbers to get them turned back on.

Ms. Ripoll stated the PRECO account is under a different entity name, and PRECO would not talk to anyone from the District because they are not on the account.

Mr. Stolarz suggested to get in contact with Peace River to submit a new application and give them a contact list to be able to obtain a new account number.

Ms. Klein suggested the District get in contact with the PRECO representative she included in her outline.

There was a discussion about whether the District should continue with the plan to fix the streetlights or go the solar panel route.

The Board agreed to table this discussion for the next meeting where they can get the engineering firm involved and create a more concrete plan.

Ratification of Payment Authorization Nos. 283 – 285

Ms. Ripoll stated these are contractual and they have been reviewed and signed off on by the Chairperson and the accountant.

Mr. Litwin asked about an update regarding the EIN number that was taken by another District.

Ms. Ripoll noted the other District will be changing their name so Cross Creek will be able to get the EIN number back.

On MOTION by Ms. Litwin, seconded by Mr. DiPhilippo with all in favor, the Board ratified Payment Authorization Nos. 283 – 285.

Review of Districts Financials

Ms. Ripoll stated the District Financials are through January 2025.

The Board reviewed the financials. Discussion ensued regarding where to locate profits in the District Financials for January.

For timing reasons, members of the Board agreed to have a one-on-one with Ms. Proctor after the meeting to get a clear understanding of the budget and financials for January.

On MOTION by Mr. Stolarz, seconded by Mr. DiPhilippo with all in favor, the Board approved the District Financials.

THIRD ORDER OF BUSINESS

Other Business

Staff Reports

District Counsel- No report.

District Engineer- Not present.

District Manager- Ms. Ripoll stated there will be no meeting in March and will send out a cancellation notice. The following meeting will be in April, which will be the start of the budgets.

FOURTH ORDER OF BUSINESS

Supervisor Requests and Audience Comments

Mr. Stolarz asked for an update on the pool slide.

Ms. Litwin explained that she received pictures of the working slide a week prior to the meeting and said she will in contact with the vendor to let them know it is no longer working again.

Ms. Litwin gave an update on the meeting she had with an attorney regarding not receiving documentation for the sales of the properties with Medallion homes. She stated the attorney would like to set up a meeting with the Board to introduce himself and discuss

what the next steps for the District would be. She mentioned setting up a special meeting to get this taken care of.

Mr. Cohen noted due to a conflict he wouldn't attend that meeting.

The Board decided to handle the matter of availability behind the scenes via e-mail.

FIFTH ORDER OF BUSINESS

Adjournment

Ms. Ripoll requested a motion to adjourn the meeting.

On MOTION by Ms. Litwin, seconded by Mr. DiPhilippo, with all in favor, the Board adjourned the February 27, 2025, Board of Supervisors' Meeting for Cross Creek Community Development District at 11:28 A.M.

Secretary/Assistant Secretary

Chairperson/ Vice Chairperson

Cross Creek Community Development District

Ratification of the District Engineering Agreement with Alliant

AGREEMENT FOR PROFESSIONAL ENGINEERING SERVICES

THIS AGREEMENT FOR PROFESSIONAL ENGINEERING SERVICES (the “**Agreement**”) is made and entered into effective the 18 day of March, 2025, by and between:

CrossCreek Community Development District, a local unit of special purpose government established pursuant to Chapter 190, *Florida Statutes*, and located in Manatee County, Florida, with a mailing address of c/o PFM Group Consulting, LLC, 3501 Quadrangle Blvd., Suite 270, Orlando, FL 32817 (the “**District**”); and

Alliant Engineering, Inc., a foreign profit corporation, with a mailing address of 3901 Coconut Palm Drive, Suite 102, Tampa, Florida 33619 (the “**Engineer**”).

RECITALS

WHEREAS, the District is a local unit of special purpose government established pursuant to the Uniform Community Development District Act of 1980, as codified in Chapter 190, *Florida Statutes*; and

WHEREAS, the District is authorized to plan, acquire and/or maintain improvements, facilities, and services in conjunction with the development and maintenance of the lands within the District; and

WHEREAS, pursuant to Sections 190.033 and 287.055, *Florida Statutes*, the District solicited qualifications from qualified firms and individuals to provide professional engineering services to the District on a continuing basis; and

WHEREAS, Engineer submitted a proposal to serve in this capacity; and

WHEREAS, the District's Board of Supervisors ranked Engineer as the most qualified firm to provide professional engineering services for the District and authorized the negotiation of a contract pursuant to Section 287.055, *Florida Statutes*; and

WHEREAS, the District intends to employ Engineer to perform engineering, construction administration, environmental management and permitting, financial and economic studies, as defined by a separate work authorization or work authorizations; and

WHEREAS, the Engineer shall serve as District's professional representative in each service or project to which this Agreement applies and will give consultation and advice to the District during performance of these services.

NOW, THEREFORE, for and in consideration of the mutual covenants herein contained, the acts and deeds to be performed by the parties hereto and the payments by the District to the Engineer of the sums of money herein specified, it is mutually covenanted and agreed as follows:

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

ARTICLE 2. SCOPE OF SERVICES.

A. The Engineer will provide general engineering services, including:

1. Preparation of any necessary reports and attendance at meetings of the District's Board of Supervisors.
2. Assisting in meeting with necessary parties involving bond issues, special reports, feasibility studies or other tasks.
3. Providing professional engineering services including but not limited to review and execution of documents under the District's Trust Indentures and monitoring of District projects.
4. Any other items requested by the Board of Supervisors.

B. Engineer shall, when authorized by the Board, provide general services related to construction of any District projects including, but not limited to:

1. Periodic visits to the site, or full-time construction management of District projects, as directed by District.
2. Processing of contractor's pay estimates.
3. Preparation of, and/or assistance with, the preparation of work authorizations, requisitions, change orders and acquisitions for review by the District Manager, District Counsel and the Board.
4. Final inspection and requested certificates for construction including the final certificate of construction.
5. Consultation and advice during construction, including performing all roles and actions required of any construction contract between District and any contractor(s) in which Engineer is named as owner's representative or "Engineer."
6. Any other activity related to construction as authorized by the Board.

C. With respect to maintenance of the facilities, Engineer shall render such services as authorized by the Board.

ARTICLE 3. METHOD OF AUTHORIZATION. Each service or project shall be authorized in writing by the District. The written authorization shall be incorporated in a work authorization which shall include the scope of services, compensation, project schedule, and special provisions or conditions specific to the

service or project bring authorized (“**Work Authorization**”). Authorization of services or projects under this Agreement shall be the sole option of the District.

ARTICLE 4. COMPENSATION. It is understood and agreed that the payment of compensation for services under this Agreement shall be stipulated in each Work Authorization. One of the following methods will be utilized:

- A. Lump Sum Amount** – The District and Engineer shall mutually agree to a lump sum amount for the services to be rendered payable monthly in direct proportion to the work accomplished. For any lump-sum or cost-plus-a-fixed-fee professional service contract over the threshold amount provided in Section 287.017 of the Florida Statutes for CATEGORY FOUR, the District shall require the Engineer to execute a truth-in-negotiation certificate stating that wage rates and other factual unit costs supporting the compensation are accurate, complete, and current at the time of contracting. The price for any lump sum Work Authorization, and any additions thereto, will be adjusted to exclude any significant sums by which the District determines the Work Authorization was increased due to inaccurate, incomplete, or noncurrent wage rates and other factual unit costs. All such adjustments must be made within one (1) year following the completion of the work contemplated by the lump sum Work Authorization.
- B. Hourly Personnel Rates** – For services or projects where the scope of services is not clearly defined or recurring services or other projects where the District desires the use of the hourly compensation rates outlined in **Exhibit A**, attached hereto and incorporated by this reference. The District and Engineer may agree to a “not to exceed” amount when utilizing hourly personnel rates for a specific work authorization.

ARTICLE 5. REIMBURSABLE EXPENSES. Reimbursable expenses consist of actual expenditures made by Engineer, its employees, or its consultants in the interest of the services for the incidental expenses as listed as follows:

- A.** Expenses of transportation and living when traveling in connection with a project and fees paid for securing approval of authorities having jurisdiction over the project. All expenditures shall be made in accordance with Chapter 112, *Florida Statutes*, and with the District’s travel policy.
- B.** Expense of reproduction, postage and handling of drawings and specifications.

ARTICLE 6. TERM OF AGREEMENT. It is understood and agreed that the term of this Agreement will be from the time of execution of this Agreement by the parties hereto until terminated in accordance with its terms.

ARTICLE 7. SPECIAL CONSULTANTS. When authorized in writing by the District, additional special consulting services may be utilized by Engineer and paid for on a cost basis.

ARTICLE 8. BOOKS AND RECORDS. Engineer shall maintain comprehensive books and records relating to any services performed under this Agreement, which shall be retained by Engineer for a period

of at least four (4) years from and after completion of any services hereunder, or such further time as required under Florida law. The District, or its authorized representative, shall have the right to audit such books and records at all reasonable times upon prior notice to Engineer.

ARTICLE 9. OWNERSHIP OF DOCUMENTS.

- A. All rights in and title to all plans, drawings, specifications, ideas, concepts, designs, sketches, models, programs, software, creation, inventions, reports, or other tangible work product originally developed by Engineer pursuant to this Agreement (the “**Work Product**”) shall be and remain the sole and exclusive property of the District when developed and shall be considered work for hire.
- B. The Engineer shall deliver all Work Product to the District upon completion thereof unless it is necessary for the Engineer in the District’s sole discretion to retain possession for a longer period of time. Upon early termination of the Engineer’s services hereunder, the Engineer shall deliver all such Work Product whether complete or not. The District shall have all rights to use any and all Work Product. Engineer shall retain copies of the Work Product for its permanent records, provided the Work Product is not used without the District’s prior express written consent. The Engineer agrees not to recreate any Work Product contemplated by this Agreement, or portions thereof, which if constructed or otherwise materialized, would be reasonably identifiable with the Project.
- C. The District exclusively retains all manufacturing rights to all materials or designs developed under this Agreement. To the extent the services performed under this Agreement produce or include copyrightable or patentable materials or designs, such materials or designs are work made for hire for the District as the author, creator, or inventor thereof upon creation, and the District shall have all rights therein including, without limitation, the right of reproduction, with respect to such work. The Engineer hereby assigns to the District any and all rights the Engineer may have including, without limitation, the copyright, with respect to such work. The Engineer acknowledges that the District is the motivating factor for, and for the purpose of copyright or patent, has the right to direct and supervise, the preparation of such copyrightable or patentable materials or designs.

ARTICLE 10. ACCOUNTING RECORDS. Records of the Engineer pertaining to the services provided hereunder shall be kept on a basis of generally accepted accounting principles and shall be available to the District or its authorized representative for observation or audit at mutually agreeable times.

ARTICLE 11. REUSE OF DOCUMENTS. All documents including drawings and specifications furnished by Engineer pursuant to this Agreement are instruments of service. Such documents are not intended or represented to be suitable for reuse by District or others on extensions of the work for which they were provided or on any other project. Any reuse without specific written consent by Engineer will be at the District’s sole risk and without liability or legal exposure to Engineer. All documents including drawings, plans and specifications furnished by Engineer to District are subject to reuse in accordance with Section 287.055(10), *Florida Statutes*.

ARTICLE 12. ESTIMATE OF COST. Since Engineer has no control over the cost of labor, materials, or equipment or over a contractor’s methods of determining prices, or over competitive bidding or market

conditions, Engineer's opinions of probable cost provided as a service hereunder are to be made on the basis of his experience and qualifications and represent Engineer's best judgment as a design professional familiar with the construction industry, but Engineer cannot and does not guarantee that proposals, bids, or the construction costs will not vary from opinions of probable cost prepared by Engineer. If the District wishes greater assurance as to the construction costs, it shall employ an independent cost estimator at its own expense. Services to modify approved documents to bring the construction cost within any limitation established by the District will be considered additional services and justify additional fees.

ARTICLE 13. INSURANCE.

- A.** Subject to the provisions of this Article, the Engineer shall, at a minimum, maintain throughout the term of this Agreement the following insurance:
 - 1.** Workers' Compensation Insurance in accordance with the laws of the State of Florida.
 - 2.** Commercial General Liability Insurance, including, but not limited to, bodily injury (including contractual), property damage (including contractual), products and completed operations, and personal injury with limits of not less than One Million Dollars and No Cents (\$1,000,000.00) per occurrence, and not less than Two Million Dollars and No Cents (\$2,000,000.00) in the aggregate covering all work performed under this Agreement.
 - 3.** Automobile Liability Insurance, including without limitation bodily injury and property damage, including all vehicles owned, leased, hired, and non-owned vehicles with limits of not less than One Million Dollars and No Cents (\$1,000,000.00) combined single limit covering all work performed under this Agreement.
 - 4.** Professional Liability Insurance for Errors and Omissions, with limits of not less than One Million Dollars and No Cents (\$1,000,000.00).
- B.** All insurance policies secured by Engineer pursuant to the terms of this Agreement shall be written on an "occurrence" basis to the extent permitted by law.
- C.** The District and the District's officers, supervisors, agents, staff, and representatives shall be named as additional insured parties on a primary and non-contributory basis, except with respect to the Worker's Compensation Insurance for which only proof of insurance shall be provided. The Engineer shall furnish the District with the Certificate of Insurance evidencing compliance with the requirements of this Section. No certificate shall be acceptable to the District, unless it provides that any change or termination within the policy periods of the insurance coverage, as certified, shall not be effective within thirty (30) days of prior written notice to the District. Insurance coverage shall be from a reputable insurance carrier, licensed to conduct business in the state of Florida.
- D.** If the Engineer fails to have secured and maintained the required insurance, the District has the right (without any obligation to do so, however), to secure such required

insurance in which event, the Engineer shall pay the cost for that required insurance and shall furnish, upon demand, all information that may be required in connection with the District's obtaining the required insurance.

ARTICLE 14. CONTINGENT FEE. The Engineer warrants that it has not employed or retained any company or person, other than a bona fide employee working solely for the Engineer, to solicit or secure this Agreement and that it has not paid or agreed to pay any person, company, corporation, individual, or firm, other than a bona fide employee working solely for the Engineer, any fee, commission, percentage, gift, or other consideration contingent upon or resulting from the award or making of this Agreement.

ARTICLE 15. AUDIT. Records of the Engineer pertaining to the services provided hereunder shall be kept on a basis of generally accepted accounting principles and shall be available to the District or its authorized representative for observation or audit at mutually agreeable times. The Engineer agrees that the District or any of its duly authorized representatives shall have access to and the right to examine any books, documents, papers, and records of the Engineer involving transactions related to the Agreement for a period of four (4) years or longer as required by law. The Engineer agrees that payment made under the Agreement shall be subject to reduction for amounts charged thereto that are found on the basis of audit examination not to constitute allowable costs. All required records shall be maintained until either (a) the completion of an audit and resolution of all questions arising therefrom, or (b) three years after the expenditure of all funds under this Agreement, or (c) the public record retention period established by the District's records retention policy, whichever comes later.

ARTICLE 16. COMPLIANCE WITH GOVERNMENTAL REGULATIONS. In performing its obligations under this Agreement, the Engineer and each of its agents, servants, employees, or anyone directly or indirectly employed by the Engineer, shall comply with all applicable laws, ordinances, rules, regulations, and orders of any public or governmental authority having appropriate jurisdiction. If the Engineer fails to notify the District in writing within five (5) days of the receipt of any notice, order, required to comply notice, or a report of a violation or an alleged violation, made by any local, State, or Federal governmental body or agency or subdivision thereof with respect to the services being rendered under this Agreement or any action of the Engineer or any of its agents, servants, or employees, or fails to comply with any requirement of such agency within five (5) days after receipt of any such notice, order request to comply notice, or report of a violation or an alleged violation, the District may terminate this Agreement, such termination to be effective upon the giving of notice of termination.

ARTICLE 17. COMPLIANCE WITH PROFESSIONAL STANDARDS. In performing its obligations under this Agreement, the Engineer and each of its agents, servants, employees, or anyone directly or indirectly employed by Engineer, shall maintain the highest standard of care, skill, diligence, and professional competency for such work and/or services. Any designs, drawings, reports, or specifications prepared or furnished by Engineer that contain errors, conflicts, or omissions will be promptly corrected by Engineer at no cost to the District.

ARTICLE 18. INDEMNIFICATION. The Engineer agrees, to the fullest extent permitted by law, to indemnify, defend, and hold harmless the District and the District's officers, supervisors, agents, staff, and representatives (together, the "Indemnitees"), from liabilities, damages, losses, and costs, including, but not limited to, reasonable attorneys' fees, to the extent caused by the negligence, recklessness, or intentionally wrongful conduct of the Engineer and other persons employed or utilized by the Engineer in the performance of this Agreement, including without limitation the Engineer's contractors, subcontractors, and sub-subcontractors. To the extent a limitation on liability is required by Section 725.06 of the Florida Statutes or other applicable law, liability under this section shall in no event exceed the sum of Two Million

Dollars and No Cents (\$2,000,000.00) and Engineer shall carry, at his own expense, insurance in a company satisfactory to District to cover the aforementioned liability. Engineer agrees such limitation bears a reasonable commercial relationship to the Agreement and was part of the project specifications or bid documents. The Engineer agrees and covenants that nothing herein shall constitute or be construed as a waiver of the District's sovereign immunity pursuant to Section 768.28, *Florida Statutes*, or other law, and nothing in the Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred under the Doctrine of Sovereign Immunity or by operation of law. In the event that any indemnification, defense, or hold harmless provision of this Agreement is determined to be unenforceable, the provision shall be reformed in accordance with the mutual intent of the Engineer and the District to provide indemnification, defense, and hold harmless provisions to the maximum effect allowed by Florida law and for the benefit of the Indemnitees.

ARTICLE 19. EMPLOYMENT VERIFICATION. The Engineer and its subcontractors (if any) warrant compliance with all federal immigration laws and regulations that relate to their employees including, but not limited to, registering with, and using the E-Verify system. Engineer agrees and acknowledges that the District is a public employer that is subject to the E-Verify requirements as set forth in Section 448.095, *Florida Statutes*, and that the provisions of Section 448.095, F.S., apply to this Agreement. Notwithstanding, if the District has a good faith belief that Engineer knowingly hired, recruited, or referred an alien who is not duly authorized to work by the immigration laws or the Attorney General of the United States for employment under this Agreement, the District shall terminate the Agreement. If the District has a good faith belief that a subcontractor performing work under this Agreement knowingly hired, recruited, or referred an alien who is not duly authorized to work by the immigration laws or the Attorney General of the United States for employment under this Agreement, the District shall promptly notify Engineer and order Engineer to immediately terminate the contract with the subcontractor. Engineer shall be liable for any additional costs incurred by the District as a result of the termination of the Agreement based on Engineer's failure to comply with the E-Verify requirements referenced herein.

ARTICLE 20. INDEPENDENT CONTRACTOR. In all matters relating to this Agreement, the District and the Engineer agree and acknowledge that the Engineer shall serve as an independent contractor of the District. Neither the Engineer nor employees of the Engineer, if any, are employees of the District under the meaning or application of any Federal or State unemployment, insurance laws, or any other potentially applicable laws. The Engineer agrees to assume all liabilities or obligations by any one or more of such laws with respect to employees of the Engineer, if any, in the performance of this Agreement. The Engineer shall not have any authority to assume or create any obligation, express or implied, on behalf of the District and the Engineer shall have no authority to represent as agent, employee, or in any other capacity the District, unless set forth differently herein or authorized by vote of the Board.

ARTICLE 21. CONTROLLING LAW. The Engineer and the District agree that this Agreement shall be controlled and governed by the laws of the State of Florida. Venue for all proceedings with respect to this Agreement shall be Manatee County, Florida.

ARTICLE 22. NOTICE. All notices, requests, consents and other communications under this Agreement ("Notices") shall be in writing and shall be delivered, mailed by First Class Mail, postage prepaid, or overnight delivery service, to the parties, as follows:

If to Engineer: Alliant Engineering, Inc.
3901 Coconut Palm Drive, Suite 102
Tampa, FL 33619
Attn: Jeff Sprouse, Senior Civil Engineer
Amie Lozanski, Project Coordinator

If to District: CrossCreek Community Development District
3501 Quadrangle Blvd, Suite 270
Orlando, FL 32817
Attn: Venessa Ripoll, District Manager

With a Copy to: Persson, Cohen, Mooney, Fernandez & Jackson, P.A.
6853 Energy Court
Lakewood Ranch, Florida 34240
Attn: Andrew Cohen, District Counsel

Except as otherwise provided in this Agreement, any Notice shall be deemed received only upon actual delivery at the address set forth above. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day, shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States government shall not be regarded as business days. Counsel for the District and counsel for the Engineer may deliver Notice on behalf of the District and the Engineer. Any party or other person to whom Notices are to be sent or copied may notify the other parties and addressees of any change in name or address to which Notices shall be sent by providing the same on five (5) day's written notice to the parties and addressees set forth herein.

ARTICLE 23. PUBLIC RECORDS. Engineer understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and, accordingly, Engineer agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, *Florida Statutes*. Engineer acknowledges that the designated public records custodian for the District is Venessa Ripoll, PFM ("**Public Records Custodian**"). Among other requirements and to the extent applicable by law, the Engineer shall 1) keep and maintain public records required by the District to perform the Services; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, *Florida Statutes*; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the Agreement term and following the Agreement term if the Engineer does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the Agreement, transfer to the District, at no cost, all public records in Engineer's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by the Engineer, the Engineer shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF THE ENGINEER HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, *FLORIDA STATUTES*, TO THE ENGINEER'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE DISTRICT'S CUSTODIAN OF PUBLIC RECORDS, VENESSA RIPOLL, 3501 QUADRANGLE BLVD., SUITE 270, ORLANDO, FLORIDA 32817, RIPOLLV@PFM.COM

ARTICLE 24. NO THIRD-PARTY BENEFITS. Nothing in the Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred by operation of law.

ARTICLE 25. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Agreement shall not affect the validity or enforceability of the remaining portions of this Agreement, or any part of this Agreement not held to be invalid or unenforceable.

ARTICLE 26. ASSIGNMENT. Except as provided otherwise in this Agreement, neither the District nor the Engineer shall assign, sublet, or transfer any rights under or interest in this Agreement without the express written consent of the other. Any purported assignment without such written consent is void. Nothing in this paragraph shall prevent the Engineer from employing such independent professional associates and consultants as Engineer deems appropriate and consistent with this Agreement.

ARTICLE 27. CONSTRUCTION DEFECTS. ANY CLAIMS FOR CONSTRUCTION DEFECTS ARE SUBJECT TO THE NOTICE AND CURE PROVISIONS OF CHAPTER 558, *FLORIDA STATUTES*.

ARTICLE 28. AMENDMENT. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing that is executed by both the District and the Engineer.

ARTICLE 29. ARM'S LENGTH TRANSACTION. This Agreement reflects the negotiated agreement of the District and the Engineer, each represented by competent legal counsel. Accordingly, this Agreement shall be construed as if both parties jointly prepared it, and no presumption against one party or the other shall govern the interpretation or construction of any of the provisions of this Agreement.

ARTICLE 30. INDIVIDUAL LIABILITY.

UNDER THIS AGREEMENT, AND PURSUANT TO THE REQUIREMENTS OF SECTION 558.0035, *FLORIDA STATUTES*, THE REQUIREMENTS OF WHICH ARE EXPRESSLY INCORPORATED HEREIN, AN INDIVIDUAL EMPLOYEE OR AGENT OF THE

ENGINEER MAY NOT BE HELD INDIVIDUALLY LIABLE FOR NEGLIGENCE.

ARTICLE 31. TERMINATION. The District may terminate this Agreement for cause immediately upon notice to Engineer. The District or the Engineer may terminate this Agreement without cause upon thirty (30) days written notice. At such time as the Engineer receives notification of the intent of the District to terminate the Agreement, the Engineer shall not perform any further services unless directed to do so in writing by the District. In the event of any termination or breach of any kind, the Engineer shall not be entitled to consequential damages of any kind (including but not limited to lost profits), but instead the Engineer's sole remedy will be to recover payment for services rendered to the date of the notice of termination, subject to any offsets.

ARTICLE 32. HEADINGS FOR CONVENIENCE ONLY. The descriptive headings in this Agreement are for convenience only and shall neither control nor affect the meaning or construction of any of the provisions of this Agreement.

ARTICLE 33. ENFORCEMENT OF AGREEMENT. In the event that either the District or the Engineer is required to enforce this Agreement by court proceedings or otherwise, then the prevailing party shall be entitled to recover from the other party all costs incurred, including reasonable attorney's fees and costs at all judicial levels.

ARTICLE 34. ACCEPTANCE. Acceptance of this Agreement is indicated by the signatures of the authorized representatives of the District and the Engineer in the spaces provided below.

ARTICLE 35. COUNTERPARTS. This instrument may be executed in any number of counterparts, each of which, when executed and delivered, shall constitute an original, and such counterparts together shall constitute one and the same instrument. Signature and acknowledgment pages, if any, may be detached from the counterparts and attached to a single copy of this document to physically form one document.

ARTICLE 36. ANTI-HUMAN TRAFFICKING. Contractor shall execute an affidavit of non-coerced labor or services pursuant to Section 787.06, Florida Statutes.

REMAINDER OF PAGE INTENTIONALLY LEFT BLANK

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed on the day and year first above written.

Attest:

**CROSSCREEK COMMUNITY
DEVELOPMENT DISTRICT**

Lianna Litwin

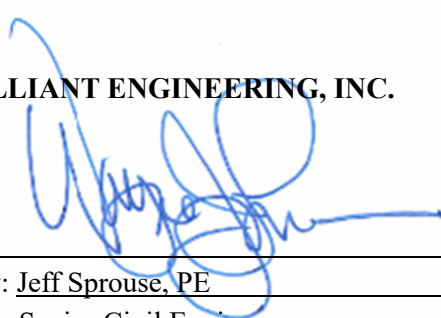
Assistant Secretary/Secretary

Chairperson,
Board of Supervisors

Amie Loganski

Witness

ALLIANT ENGINEERING, INC.



By: Jeff Sprouse, PE

Its: Senior Civil Engineer

EXHIBIT A: Schedule of Rates

Exhibit A

Schedule of Rates



2025 Florida Community Development District Billing Rate Ranges by Classification

Classification	Billing Rate Range*
Principal**	\$235 - \$325
Associate**	\$185 - \$265
Senior Professional Engineer	\$145 - \$235
Professional Engineer	\$135 - \$150
Environmental Compliance Specialist	\$110 - \$135
Survey Office Manager	\$160 - \$175
Senior Survey Crew Chief	\$125 - \$145
Survey Field Manager	\$110 - \$145
Senior CADD Technician	\$100 - \$135
Graduate Engineer	\$105 - \$130
Construction Inspector	\$100 - \$130
Graduate Landscape Architect	\$85 - \$105
Survey Crew Chief	\$85 - \$120
CADD Technician	\$80 - \$120
Survey Office Tech	\$65 - \$110
Survey Field Tech	\$60 - \$90
Senior Administrative	\$100 - \$120
Administrative	\$70 - \$110

*Rates subject to change based on changes in staff.

**Use of Leadership staff will be discussed with client prior to work.

Cross Creek Community Development District

Review and Acceptance of the Fiscal Year 2024 Audit Report

CrossCreek
Community Development District
ANNUAL FINANCIAL REPORT
September 30, 2024

CrossCreek Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2024

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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

REPORT OF INDEPENDENT AUDITORS

To the Board of Supervisors
CrossCreek Community Development District
Manatee County, Florida

Report on Audit of the Financial Statements

Opinion

We have audited the financial statements of the governmental activities and each major fund of CrossCreek Community Development District (the "District"), as of and for the year ended September 30, 2024, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of CrossCreek Community Development District as of September 30, 2024, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS), and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.



To the Board of Supervisors
CrossCreek Community Development District

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for one year beyond the financial statement date, including currently known information that may raise substantial doubt thereafter.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining on a test basis, evidence regarding the amounts, and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.



To the Board of Supervisors
CrossCreek Community Development District

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the *Governmental Accounting Standards Board* who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated March 6, 2025 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts.

The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering CrossCreek Community Development District's internal control over financial reporting and compliance.

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

March 6, 2025

**CrossCreek Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2024**

Management's discussion and analysis of CrossCreek Community Development District's (the "District") financial performance provides an objective and easily readable analysis of the District's financial activities. The analysis provides summary financial information for the District and should be read in conjunction with the District's financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

The District's basic financial statements comprise three components; 1) *Government-wide financial statements*, 2) *Fund financial statements*, and 3) *Notes to financial statements*. The *Government-wide financial statements* present an overall picture of the District's financial position and results of operations. The *Fund financial statements* present financial information for the District's major funds. The *Notes to financial statements* provide additional information concerning the District's finances.

The *Government-wide financial statements* are the **statement of net position** and the **statement of activities**. These statements use accounting methods similar to those used by private-sector companies. Emphasis is placed on the net position of governmental activities and the change in net position. Governmental activities are primarily supported by special assessments.

The **statement of net position** presents information on all assets and liabilities of the District, with the difference between assets and liabilities reported as net position. Net position is reported in three categories; 1) net investment in capital assets, 2) restricted, and 3) unrestricted. Assets, liabilities, and net position are reported for all Governmental activities.

The **statement of activities** presents information on all revenues and expenses of the District and the change in net position. Expenses are reported by major function and program revenues relating to those functions are reported, providing the net cost of all functions provided by the District. To assist in understanding the District's operations, expenses have been reported as governmental activities. Governmental activities financed by the District include general government, physical environment, culture/recreation and debt service.

Fund financial statements present financial information for governmental funds. These statements provide financial information for the major funds of the District. Governmental fund financial statements provide information on the current assets and liabilities of the funds, changes in current financial resources (revenues and expenditures), and current available resources.

**CrossCreek Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2024**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Fund financial statements include a **balance sheet** and a **statement of revenues, expenditures and changes in fund balances** for all governmental funds. A **statement of revenues, expenditures, and changes in fund balances – budget and actual** is provided for the District's General Fund. *Fund financial statements* provide more detailed information about the District's activities. Individual funds are established by the District to track revenues that are restricted to certain uses or to comply with legal requirements.

The *government-wide financial statements* and the *fund financial statements* provide different pictures of the District. The *government-wide financial statements* provide an overall picture of the District's financial standing. These statements are comparable to private-sector companies and give a good understanding of the District's overall financial health and how the District paid for the various activities, or functions, provided by the District. All assets of the District, including capital assets are reported in the **statement of net position**. All liabilities, including principal outstanding on bonds are included. The **statement of activities** includes depreciation on all long lived assets of the District, but transactions between the different functions of the District have been eliminated in order to avoid "doubling up" the revenues and expenses. The *fund financial statements* provide a picture of the major funds of the District. In the case of governmental activities, outlays for long lived assets are reported as expenditures and long-term liabilities, such as special assessment bonds, are not included in the fund financial statements. To provide a link from the *fund financial statements* to the *government-wide financial statements*, reconciliations are provided from the *fund financial statements* to the *government-wide financial statements*.

Notes to financial statements provide additional detail concerning the financial activities and financial balances of the District. Additional information about the accounting practices of the District, investments of the District, capital assets and long-term debt are some of the items included in the *notes to financial statements*.

Financial Highlights

The following are the highlights of financial activity for the year ended September 30, 2024.

- ◆ The District's assets exceeded liabilities by \$5,841,926 (net position). Net investment in capital assets were \$5,508,405, restricted net position was \$274,089, and unrestricted net position was \$59,432.
- ◆ Governmental activities revenues totaled \$626,238, while governmental activities expenses totaled \$931,410.

**CrossCreek Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2024**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District

The following schedule provides a summary of the assets, liabilities and net position of the District and is presented by category for comparison purposes.

Net Position

	Governmental Activities	
	2024	2023
Current assets	\$ 106,925	\$ 125,405
Restricted assets	287,378	274,329
Capital assets	5,913,230	6,327,590
Total Assets	<u>6,307,533</u>	<u>6,727,324</u>
Current liabilities	80,607	170,226
Non-current liabilities	385,000	410,000
Total Liabilities	<u>465,607</u>	<u>580,226</u>
Net Position		
Net investment in capital assets	5,508,405	5,898,110
Restricted	274,089	259,772
Unrestricted	<u>59,432</u>	<u>(10,784)</u>
Total Net Position	<u>\$ 5,841,926</u>	<u>\$ 6,147,098</u>

The decrease in current assets is related to the decrease in cash in the current year.

The increase in restricted assets is related to revenues exceeding expenditures in the Debt Service Fund in the current year.

The decrease in capital assets is related to current year depreciation and a land sale.

The decrease in current liabilities is related to the decrease in accounts payable in the current year.

The decrease in non-current liabilities is related to the principal payments in the current year.

**CrossCreek Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2024**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District (Continued)

The following schedule provides a summary of the changes in net position of the District and is presented by category for comparison purposes.

Change In Net Position

	Governmental Activities	
	2024	2023
Program Revenues		
Charges for services	\$ 586,650	\$ 522,549
Operating contributions	-	44,130
General Revenues		
Gain on sale of assets	11,608	5,858
Miscellaneous revenues	19	210
Investment income	27,961	12,620
Total Revenues	<u>626,238</u>	<u>585,367</u>
Expenses		
General government	82,895	95,217
Physical environment	579,172	591,846
Culture/recreation	245,566	227,350
Interest and other charges	23,777	26,579
Total Expenses	<u>931,410</u>	<u>940,992</u>
Change in Net Position	(305,172)	(355,625)
Net Position - Beginning of Year	<u>6,147,098</u>	<u>6,502,723</u>
Net Position - End of Year	<u>\$ 5,841,926</u>	<u>\$ 6,147,098</u>

The increase in charges for services is related to the increase in special assessments in the current year.

The decrease in operating contributions is related to funds provided by the developer for a major repair in the prior year.

The decrease in general government is related to reduced security and field management fees.

The decrease in physical environment is related to a major repair in the prior year.

The increase in culture/recreation is related to increased pool maintenance fees in the current year.

**CrossCreek Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2024**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Capital Assets Activity

The following schedule provides a summary of the District's capital assets as of September 30, 2024 and 2023.

Description	Governmental Activities	
	2024	2023
Land	\$ 1,078,534	\$ 1,090,142
Buildings and improvements	4,081,823	4,081,823
Infrastructure	3,973,217	3,973,217
Accumulated Depreciation	(3,220,344)	(2,817,592)
Total Capital Assets, net	<u>\$ 5,913,230</u>	<u>\$ 6,327,590</u>

During the year, depreciation was \$402,752 and the gain on sale of assets was \$11,608.

General Fund Budgetary Highlights

Budgeted expenditures were more than actual expenditures because there were fewer major repair and replacement expenditures than anticipated.

The September 30, 2024 budget was amended because legal fee, pool maintenance and landscape maintenance expenditures were more than originally anticipated.

Debt Management

- In February 2007, the District issued \$10,205,000 Series 2007A Special Assessment Revenue Bonds. These bonds were issued to finance a portion of the cost of the 2007 Project. As of September 30, 2024, the balance outstanding was \$75,000.
- In December 2016, the District issued \$4,465,000 Series 2016A Special Assessment Revenue Bonds. These bonds were issued to restructure and exchange the defaulted Series 2007A and 2007B Bonds. As of September 30, 2024, the balance outstanding was \$335,000.

Economic Factors and Next Year's Budget

CrossCreek Community Development District does not expect any economic factors to have any significant effect on the financial position or results of operations of the District in fiscal year 2025.

Request for Information

The financial report is designed to provide a general overview of CrossCreek Community Development District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to CrossCreek Community Development District, PFM Group Consulting, LLC, 3501 Quadrangle Boulevard, Suite 270, Orlando, Florida 32817.

CrossCreek Community Development District
STATEMENT OF NET POSITION
September 30, 2024

	Governmental Activities
Assets	
Current Assets	
Cash	\$ 74,251
Assessments receivable	4,249
Accrued interest receivable	1,171
Prepaid expenses	27,254
Total Current Assets	<u>106,925</u>
Non-Current Assets	
Restricted	
Investments	287,378
Capital assets, not being depreciated	
Land	1,078,534
Capital assets, being depreciated	
Buildings and improvements	4,081,823
Infrastructure	3,973,217
Accumulated depreciation	(3,220,344)
Total Non-Current Assets	<u>6,200,608</u>
Total Assets	<u>6,307,533</u>
Liabilities	
Current Liabilities	
Accounts payable and accrued expenses	46,040
Bonds payable	25,000
Accrued interest	9,567
Total Current Liabilities	<u>80,607</u>
Non-Current Liabilities	
Bonds payable	385,000
Total Liabilities	<u>465,607</u>
Net Position	
Net investment in capital assets	5,508,405
Restricted for debt service	274,089
Unrestricted	59,432
Total Net Position	<u>\$ 5,841,926</u>

See accompanying notes to financial statements.

CrossCreek Community Development District
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2024

Functions/Programs	Expenses	Program Revenues Charges for Services	Net (Expenses) Revenues and Changes in Net Position Governmental Activities
Governmental Activities			
General government	\$ (82,895)	\$ 88,358	\$ 5,463
Physical environment	(579,172)	405,589	(173,583)
Culture/recreation	(245,566)	44,209	(201,358)
Interest and other charges	(23,777)	48,494	24,717
Total Governmental Activities	<u>\$ (931,410)</u>	<u>\$ 586,650</u>	<u>(344,760)</u>
General Revenues			
			19
			11,608
			27,961
			<u>39,588</u>
			(305,172)
			<u>6,147,098</u>
			<u>\$ 5,841,926</u>

See accompanying notes to financial statements.

CrossCreek Community Development District
BALANCE SHEET –
GOVERNMENTAL FUNDS
September 30, 2024

	General	Debt Service	Total Governmental Funds
Assets			
Cash and cash equivalents	\$ 74,251	\$ -	\$ 74,251
Assessments receivable	4,249	-	4,249
Accrued interest receivable	56	1,115	1,171
Due from other funds	-	338	338
Prepaid expenses	27,254	-	27,254
Restricted Assets			
Investments	-	287,378	287,378
Total Assets	<u>\$ 105,810</u>	<u>\$ 288,831</u>	<u>\$ 394,641</u>
Liabilities and Fund Balances			
Liabilities			
Accounts payable and accrued expenses	\$ 46,040	\$ -	\$ 46,040
Due to other funds	338	-	338
Total Liabilities	<u>46,378</u>	<u>-</u>	<u>46,378</u>
Fund Balances			
Nonspendable - prepaid expenses	27,254	-	27,254
Restricted for debt service	-	288,831	288,831
Unassigned	32,178	-	32,178
Total Fund Balances	<u>59,432</u>	<u>288,831</u>	<u>348,263</u>
Total Liabilities and Fund Balances	<u>\$ 105,810</u>	<u>\$ 288,831</u>	<u>\$ 394,641</u>

See accompanying notes to financial statements.

CrossCreek Community Development District
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2024

Total Governmental Fund Balances	\$ 348,263
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets, land, \$1,078,534, infrastructure, \$3,973,217, buildings and improvements, \$4,081,823, net of accumulated depreciation, \$(3,220,344), used in governmental activities are not current financial resources, and therefore, are not reported at the fund level.	5,913,230
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported at the fund level.	(410,000)
Accrued interest for long-term debt is not a current financial use and therefore, is not reported at the fund level.	<u>(9,567)</u>
Net Position of Governmental Activities	<u><u>\$ 5,841,926</u></u>

See accompanying notes to financial statements.

CrossCreek Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
For the Year Ended September 30, 2024

	General	Debt Service	Total Governmental Funds
Revenues			
Special assessments	\$ 538,156	\$ 48,494	\$ 586,650
Miscellaneous revenues	19	-	19
Investment income	13,706	14,255	27,961
Total Revenues	<u>551,881</u>	<u>62,749</u>	<u>614,630</u>
Expenditures			
Current			
General government	82,895	-	82,895
Physical environment	380,511	-	380,511
Culture/recreation	41,475	-	41,475
Debt Service			
Principal	-	25,000	25,000
Interest	-	24,360	24,360
Total Expenditures	<u>504,881</u>	<u>49,360</u>	<u>554,241</u>
Revenues over/(under) expenditures	47,000	13,389	60,389
Other Financing Sources/(Uses)			
Proceeds from sale of assets	<u>23,216</u>	<u>-</u>	<u>23,216</u>
Net Change in Fund Balances	70,216	13,389	83,605
Fund Balances - October 1, 2023	<u>(10,784)</u>	<u>275,442</u>	<u>264,658</u>
Fund Balances - September 30, 2024	<u><u>\$ 59,432</u></u>	<u><u>\$ 288,831</u></u>	<u><u>\$ 348,263</u></u>

See accompanying notes to financial statements.

CrossCreek Community Development District
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2024

Net Change in Fund Balances - Total Governmental Funds	\$ 83,605
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation. This is the amount of depreciation, \$(402,752), and the disposal of assets, \$(11,608), in the current period.	(414,360)
The repayment of long-term debt is recognized as an expenditure at the fund level, however, the repayment reduces liabilities at the government-wide level.	25,000
In the Statement of Activities, interest is accrued on outstanding bonds; whereas in governmental funds, interest expenditures are reported when due. This is the net amount between the prior year and current year accruals.	<u>583</u>
Change in Net Position of Governmental Activities	<u><u>\$ (305,172)</u></u>

See accompanying notes to financial statements.

CrossCreek Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES – BUDGET AND ACTUAL – GENERAL FUND
For the Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Special assessments	\$ 534,245	\$ 534,245	\$ 538,156	\$ 3,911
Miscellaneous revenues	41,000	64,865	19	(64,846)
Investment income	-	13,650	13,706	56
Total Revenues	<u>575,245</u>	<u>612,760</u>	<u>551,881</u>	<u>(60,879)</u>
Expenditures				
Current				
General government	82,676	92,090	82,895	9,195
Physical environment	463,065	473,431	380,511	92,920
Culture/recreation	29,504	47,239	41,475	5,764
Total Expenditures	<u>575,245</u>	<u>612,760</u>	<u>504,881</u>	<u>107,879</u>
Revenues over/(under) expenditures	-	-	47,000	47,000
Other Financing Sources/(Uses)				
Proceeds from sale of assets	-	-	23,216	23,216
Net Change in Fund Balances	-	-	70,216	70,216
Fund Balances - October 1, 2023	-	-	(10,784)	(10,784)
Fund Balances - September 30, 2024	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 59,432</u>	<u>\$ 59,432</u>

See accompanying notes to financial statements.

CrossCreek Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District's more significant accounting policies are described below.

1. Reporting Entity

The District was established on January 24, 2006, pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act"), and by Ordinance 06-21 of the Board of County Commissioners of Manatee County, Florida, as a Community Development District. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is authorized to issue bonds for the purpose, among others, of financing, funding, planning, establishing, acquiring, constructing district roads, landscaping, and other basic infrastructure projects within or outside the boundaries of CrossCreek Community Development District. The District is governed by a five member Board of Supervisors. The boundaries of the District were contracted by removing 112.738 acres in fiscal year 2022. The District operates within the criteria established by Chapter 190, Florida Statutes.

As required by GAAP, these financial statements present CrossCreek Community Development District (the primary government) as a stand-alone government. The reporting entity for the District includes all functions of government in which the District's Board exercises oversight responsibility including, but not limited to, financial interdependency, selection of governing authority, designation of management, significant ability to influence operations and accountability for fiscal matters.

Based upon the application of the above-mentioned criteria as set forth in Governmental Accounting Standards Board, The Financial Reporting Entity, the District has identified no component units.

2. Measurement Focus and Basis of Accounting

The basic financial statements of the District are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to financial statements

CrossCreek Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

a. Government-wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Government-wide financial statements report all non-fiduciary information about the reporting government as a whole. These statements include all the governmental activities of the primary government. The effect of interfund activity has been removed from these statements.

Governmental activities are primarily supported by special assessments and interest. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program.

Amounts paid to acquire capital assets are capitalized as assets, rather than reported as an expenditure. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as an other financing source.

Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

b. Fund Financial Statements

The underlying accounting system of the District is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the primary government's governmental funds are presented after the government-wide financial statements. These statements display information about major funds individually.

CrossCreek Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds

The District classifies fund balance according to Governmental Accounting Standards Board Statement 54 – Fund Balance Reporting and Governmental Fund Type Definitions. The Statement requires the fund balance for governmental funds to be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The District has various policies governing the fund balance classifications.

Nonspendable Fund Balance – This classification consists of amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.

Restricted Fund Balance – This classification includes amounts that can be spent only for specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Assigned Fund Balance – This classification consists of the Board of Supervisors' intent to be used for specific purposes, but are neither restricted nor committed. The assigned fund balances can also be assigned by the District's management company.

Unassigned Fund Balance – This classification is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. Unassigned fund balance is considered to be utilized first when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

Fund Balance Spending Hierarchy – For all governmental funds except special revenue funds, when restricted, committed, assigned, and unassigned fund balances are combined in a fund, qualified expenditures are paid first from restricted or committed fund balance, as appropriate, then assigned and finally unassigned fund balances.

CrossCreek Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collected within the current period or soon thereafter, to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Interest associated with the current fiscal period is considered to be an accrual item and so has been recognized as revenue of the current fiscal period.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of “available spendable resources”.

Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources are expended, rather than as fund assets. The proceeds of long-term debt are recorded as an other financing source rather than as a fund liability.

Debt service expenditures are recorded only when payment is due.

3. Basis of Presentation

a. Governmental Major Funds

General Fund – The General Fund is the District’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

CrossCreek Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Basis of Presentation (Continued)

a. Governmental Major Funds (Continued)

Debt Service Fund – Accounts for debt service requirements to retire the special assessment bonds which were used to finance the construction of District infrastructure improvements.

b. Non-current Governmental Assets/Liabilities

GASB Statement 34 requires that non-current governmental assets, such as land and improvements, and non-current governmental liabilities, such as general obligation bonds and due to developer, be reported in the governmental activities column in the government-wide Statement of Net Position.

4. Assets, Liabilities and Net Position or Equity

a. Cash and Investments

Florida Statutes require state and local governmental units to deposit monies with financial institutions classified as "Qualified Public Depositories," a multiple financial institution pool whereby groups of securities pledged by the various financial institutions provide common collateral from their deposits of public funds. This pool is provided as additional insurance to the federal depository insurance and allows for additional assessments against the member institutions, providing full insurance for public deposits.

The District is authorized to invest in those financial instruments as established by Section 218.415, Florida Statutes. The authorized investments consist of:

1. Direct obligations of the United States Treasury;
2. The Local Government Surplus Funds Trust or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperative Act of 1969;
3. Interest-bearing time deposits or savings accounts in authorized qualified public depositories;
4. Securities and Exchange Commission, registered money market funds with the highest credit quality rating from a nationally recognized rating agency.

CrossCreek Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Liabilities and Net Position or Equity (Continued)

a. Cash and Investments (Continued)

Cash equivalents include time deposits and all highly liquid debt instruments with original maturities of three months or less and held in a qualified public depository as defined by Section 280.02, Florida Statutes.

b. Budgets

Budgets are prepared and adopted after public hearings for the governmental funds, pursuant to Chapter 190, Florida Statutes. The District utilizes the same basis of accounting for budgets as it does for revenues and expenditures in its various funds. The legal level of budgetary control is at the fund level. All budgeted appropriations lapse at year end. A formal budget is adopted for the general fund. As a result, deficits in the budget columns of the accompanying financial statements may occur.

c. Capital Assets

Capital assets, which include land, buildings and improvements and infrastructure, are reported in the governmental activities column.

The District defines capital assets as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of two years. The valuation basis for all assets is historical cost.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation of capital assets is computed and recorded by utilizing the straight-line method. The estimated useful lives for infrastructure and buildings and improvements is 20 years.

CrossCreek Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

1. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position

“Total fund balances” of the District’s governmental funds, \$348,263, differs from “Net Position” of governmental activities, \$5,841,926, reported in the Statement of Net Position. This difference primarily results from the long-term economic focus of the Statement of Net Position versus the current financial resources focus of the governmental fund balance sheet. The effect of the differences is illustrated below.

Capital related items

When capital assets (land, buildings and improvements and infrastructure that are to be used in governmental activities) are purchased or constructed, the cost of those assets is reported as expenditures in governmental funds. However, the Statement of Net Position included those capital assets among the assets of the District as a whole.

Land	\$ 1,078,534
Infrastructure	3,973,217
Buildings and improvements	4,081,823
Accumulated depreciation	<u>(3,220,344)</u>
Total	<u>\$ 5,913,230</u>

Long-term debt transactions

Governmental Activities long-term liabilities are not due and payable in the current period and are not reported as fund liabilities. All liabilities (both current and long-term) are reported in the Statement of Net Position. Balances at September 30, 2024 were:

Bonds payable	<u>\$ (410,000)</u>
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Accrued liabilities in the Statement of Net Position differ from the amount reported in governmental funds due to the accrued interest on bonds.

Accrued interest	<u>\$ (9,567)</u>
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CrossCreek Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

2. Explanation of Differences Between the Governmental Fund Operating Statements and the Statement of Activities

The “net change in fund balances” for government funds, \$83,605, differs from the “change in net position” for governmental activities, \$(305,172), reported in the Statement of Activities. The differences arise primarily from the long-term economic focus of the Statement of Activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated as follows.

Capital related items

When capital assets that are to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as expenditures in governmental funds. However, in the Statement of Activities, the costs of those assets are capitalized and the cost is allocated over their estimated useful lives as depreciation. This is the current year depreciation.

Depreciation	\$ (402,752)
Disposal of assets	<u>(11,608)</u>
Total	<u><u>\$ (414,360)</u></u>

Long-term debt transactions

The repayment of long-term debt is recognized as an expenditure at the fund level, However, the repayment reduces liabilities at the government-wide level.

Principal payments	<u><u>\$ 25,000</u></u>
--------------------	-------------------------

Accrued interest

Interest is reported at the fund level when paid, however, at the government-wide level interest is reported as incurred. This is the change in accrued interest in the current year.

Accrued interest	<u><u>\$ 583</u></u>
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CrossCreek Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE C – CASH AND INVESTMENTS

All deposits are held in qualified public depositories and are included on the accompanying balance sheet as cash and investments.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk, however, they follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2024, the District's bank balance was \$101,397 and the carrying value was \$74,251. Exposure to custodial credit risk was as follows: The District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

Investments

As of September 30, 2024, the District had the following investments and maturities:

Investments	Maturities	Fair Value
Money Market Funds	N/A	\$ 40,799
First American Government Obligations Fund	31 days*	246,579
Total		<u>\$ 287,378</u>
*Weighted Average Maturity		

The District categorizes its fair value measurements within the fair value hierarchy recently established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The District uses a market approach in measuring fair value that uses prices and other relevant information generated by market transactions involving identical or similar assets, liabilities, or groups of assets and liabilities.

Assets or liabilities are classified into one of three levels. Level 1 is the most reliable and is based on quoted price for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtaining quoted prices for identical or similar assets, or liabilities, in markets that are not active. Level 3 is the least reliable and uses significant unobservable inputs that use the best information available under the circumstances, which includes the District's own data in measuring unobservable inputs.

Based on the criteria in the preceding paragraph, the investments in First American Government Obligations Fund are Level 1 assets.

CrossCreek Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE C – CASH AND INVESTMENTS (CONTINUED)

Interest Rate Risk

The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

The District's investments are limited by state statutory requirements and bond compliance. The District has no investment policy that would further limit its investment choices. As of September 30, 2024, the District's investment in First American Government Obligations Fund was rated AAAm by Standard & Poor's. The District's investments in Money Market Funds were not rated.

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one fund. The investments in First American Government Obligations Fund are 86% and the Money Market Funds is 14% of the District's total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2024 were typical of these items during the fiscal year then ended. The District considers any decline in fair value for certain investments to be temporary.

NOTE D – CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2024 was as follows:

	Balance October 1, 2023	Additions	Deletions	Balance September 30, 2024
<u>Governmental activities:</u>				
Capital assets				
Land	\$ 1,090,142	\$ -	\$ (11,608)	\$ 1,078,534
Buildings and improvements	4,081,823	-	-	4,081,823
Infrastructure	3,973,217	-	-	3,973,217
Accumulated depreciation	(2,817,592)	(402,752)	-	(3,220,344)
Total Capital Assets, net	<u>\$ 6,327,590</u>	<u>\$ (402,752)</u>	<u>\$ (11,608)</u>	<u>\$ 5,913,230</u>

Depreciation of \$402,752 was charged to physical environment, \$198,661, and culture/recreation, \$204,091.

CrossCreek Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE E – LONG-TERM DEBT

The following is a summary of activity for long-term debt of the Governmental Activities for the period ended September 30, 2024:

Long-term debt at October 1, 2023	\$ 435,000
Principal payments	<u>(25,000)</u>
Long-term debt at September 30, 2024	<u>\$ 410,000</u>

Long-term debt for Governmental Activities is comprised of the following:

Special Assessment Revenue Bonds

\$10,205,000 Series 2007A Special Assessment Revenue Bonds are due in annual principal installments beginning May 2009 and maturing May 2039. Fixed interest rate of 5.6% is due each May 1 and November 1 beginning May 2007. Current portion is \$5,000.

\$ 75,000

\$4,465,000 Series 2016A Special Assessment Revenue Bonds are due in annual principal installments beginning May 2017 and maturing May 2036. Fixed interest rate of 5.6% is due each May 1 and November 1 beginning May 2017. Current portion is \$20,000.

335,000

Bonds payable at September 30, 2024

\$ 410,000

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2024 are as follows:

Year Ending September 30,	Principal	Interest	Total
2025	\$ 25,000	\$ 22,960	\$ 47,960
2026	25,000	21,560	46,560
2027	30,000	20,160	50,160
2028	30,000	18,480	48,480
2029	30,000	16,800	46,800
2030-2034	175,000	57,120	232,120
2035-2039	95,000	10,080	105,080
Totals	<u>\$ 410,000</u>	<u>\$ 167,160</u>	<u>\$ 577,160</u>

CrossCreek Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE E – LONG-TERM DEBT (CONTINUED)

Summary of Significant Bonds Resolution Terms and Covenants

Significant Bond Provisions

The Series 2007A Bonds are subject to redemption at the option of the District prior to their maturity, in whole or in part, at any time after May 1, 2017, at a redemption price equal to the principal amount of the Series 2007A Bonds to be redeemed, together with accrued interest to the redemption date. The Series 2016A are subject to redemption at the option of the District prior to maturity, in whole or in part, at any time after May 1, 2027, at a redemption price equal to the principal amount of the Series 2016A Bonds to be redeemed, together with accrued interest to the redemption date. The Series 2007A and Series 2016A Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Trust Indenture.

The Trust Indenture established certain amounts be maintained in a reserve account. In addition, the Trust Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements.

Depository Funds

The bond resolution establishes certain funds and determines the order in which revenues are to be deposited into these funds. A description of the significant funds, including their purposes, is as follows:

Reserve Fund – The Series 2007A Reserve Account was funded from the proceeds of the Series 2007A Bonds in an amount equal to the reserve account percentage (6.9%) times the deemed outstanding bonds. Monies held in the reserve accounts will be used only for the purposes established in the Trust Indenture.

The following is a schedule of required reserve balances as of September 30, 2024:

	Reserve Balance	Reserve Requirement
Special Assessment Revenue Bonds, Series 2007A	\$ 15,540	\$ 5,175

CrossCreek Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE F – RELATED PARTY

Three members of the Board of Supervisors are affiliated with the Developer or a related entity. In October 2023, the Developer provided the District with a \$60,000 loan to fund a portion of the Hoover pump replacement. The loan was repaid during the current year.

NOTE G – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. Settled claims from these risks have not exceeded commercial insurance coverage over the past three years.



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

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Supervisors
CrossCreek Community Development District
Manatee County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements, as listed in the table of contents, of CrossCreek Community Development District, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated March 6, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit, we considered CrossCreek Community Development District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of CrossCreek Community Development District's internal control. Accordingly, we do not express an opinion on the effectiveness of CrossCreek Community Development District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.



To the Board of Supervisors
CrossCreek Community Development District

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether CrossCreek Community Development District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Berger Toombs Elam
Gaines & Frank*

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

March 6, 2025



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

MANAGEMENT LETTER

To the Board of Supervisors
CrossCreek Community Development District
Manatee County, Florida

Report on the Financial Statements

We have audited the financial statements of the CrossCreek Community Development District as of and for the year ended September 30, 2024, and have issued our report thereon dated March 6, 2025.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and Chapter 10.550, Rules of the Florida Auditor General.

Other Reports and Schedule

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with AICPA Professionals Standards, AT-C Section 315 regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in that report, which is dated March 6, 2025, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been made to address findings and recommendations made in the preceding financial audit report. The following findings or recommendations were made in the preceding financial audit report.

Finding 23-01

Finding: The District was not in compliance with Section 189.016, Florida Statutes, in that the fiscal year 2023 budget was over expended.



To the Board of Supervisors
CrossCreek Community Development District

Recommended: The District should monitor expenditures in future years to ensure that actual expenditures do not exceed budgeted amounts.

Management Response: Expenditures will be monitored in future years to ensure budget compliance.

Current Status: The finding was corrected in the current year and actual expenditures were below budgeted amounts.

Financial Condition

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, requires us to apply appropriate procedures and communicate the results of our determination as to whether or not CrossCreek Community Development District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that the CrossCreek Community Development District has not met one of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial conditions assessment procedures as of September 30, 2024 for the CrossCreek Community Development District. It is management's responsibility to monitor the CrossCreek Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Specific Information

The information below was provided by management and has not been audited by us; therefore, we do not express an opinion or provide any assurance on the information.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, CrossCreek Community Development District reported:

- 1) The total number of District elected officials receiving statutory compensation, reported as employees for the purposes of the audit: 0
- 2) The total number of independent contractors, defined as individuals or entities that receive 1099s, to whom nonemployee compensation was paid in the last month of the District's fiscal year: 8
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: \$0
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$125,234

To the Board of Supervisors
CrossCreek Community Development District

- 5) Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1, 2023, together with the total expenditures for such project: N/A
- 6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: The Board amended the budget, see below.

	Original Budget	Actual	Variance with Original Budget Positive (Negative)
Revenues			
Special assessments	\$ 534,245	\$ 538,156	\$ 3,911
Miscellaneous revenues	41,000	19	(40,981)
Investment earnings	-	13,706	13,706
Total Revenues	<u>575,245</u>	<u>551,881</u>	<u>(23,364)</u>
Expenditures			
Current			
General government	82,676	82,895	(219)
Physical environment	463,065	380,511	82,554
Culture/recreation	29,504	41,475	(11,971)
Total Expenditures	<u>575,245</u>	<u>504,881</u>	<u>70,364</u>
Excess of revenues over/(under) expenditures	-	47,000	47,000
Other financing sources/(uses)			
Proceeds from sale of assets	-	23,216	23,216
Net change in fund balances	-	70,216	70,216
Fund Balances - October 1, 2023	-	(10,784)	(10,784)
Fund Balances - September 30, 2024	<u>\$ -</u>	<u>\$ 59,432</u>	<u>\$ 59,432</u>



To the Board of Supervisors
CrossCreek Community Development District

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)9, Rules of the Auditor General, the CrossCreek Community Development District reported:

- 1) The rate or rates of non-ad valorem special assessments imposed by the District: \$233.26 - \$1,934.32 for the General Fund and \$725.81 - \$1,388.86 for the Debt Service Fund.
- 2) The amount of special assessments collected by or on behalf of the District was \$586,650.
- 3) The total amount of outstanding bonds issued by the District and the terms of such bonds: There were no new bonds issued by the District. The bonds outstanding are \$75,000 Series 2007A Bonds due on May 1, 2039 at an interest rate of 5.6% and \$335,000 Series 2007B Bonds due on May 1, 2036 at an interest rate of 5.6%.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Supervisors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

*Berger Toombs Elam
Gaines & Frank*

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

March 6, 2025



**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

**INDEPENDENT ACCOUNTANTS' REPORT/COMPLIANCE WITH
SECTION 218.415, FLORIDA STATUTES**

To the Board of Supervisors
CrossCreek Community Development District
Manatee County, Florida

We have examined CrossCreek Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2024. Management is responsible for CrossCreek Community Development District's compliance with those requirements. Our responsibility is to express an opinion on CrossCreek Community Development District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about CrossCreek Community Development District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on CrossCreek Community Development District's compliance with the specified requirements.

In our opinion, CrossCreek Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2024.

*Berger Toombs Elam
Gaines & Frank*

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

March 6, 2025

Cross Creek Community Development District

**Update Regarding the
Amenity Center Dumpster**

From: Bonnie Bryant <bonnie.bryant@mymanatee.org>
Sent: Wednesday, March 26, 2025 1:58 PM
To: Gazmin Kerr <kerrg@pfm.com>
Subject: CROSS CREEK COMMUNITY DEVELOPMENT DISTRICT

ALERT: This message is from an external source.BE CAUTIOUS before clicking any link or attachment

Good afternoon,

Upon request here is a confirmation email of the updated garbage services at CROSS CREEK COMMUNITY DEVELOPMENT DISTRICT-4000 CREEKSIDE PARK DR PARRISH, FL 34219

We will be removing the 2 yard bin 2 days a week and will be replaced with 3 (three) 32galon commercial cans serviced twice a week on Tuesdays and Fridays.

You can place the cans inside of the existing enclosure.

The billing per month for these services are as follows.

3 (three) 32 gallon cans at \$99.93 a month with a deposit of \$199.86

Gate service \$31.58 a month with a deposit of \$63.16

You will see this reflected on your next months bill.

Thank you,

Bonnie Bryant

Cross Creek Community Development District

Update Regarding the Amenity Center Dumpster Fence

From: Michael DiPhilippo <mdiphilippocrosscreekcdd@gmail.com>
Sent: Tuesday, April 8, 2025 6:34 PM
To: Venessa Ripoll <ripollv@pfm.com>
Cc: Gazmin Kerr <kerrg@pfm.com>
Subject: Fence Update

ALERT: This message is from an external source.BE CAUTIOUS before clicking any link or attachment

Hello,

Okay, I tried 3 more fence companies that LMP gave us (Fence Repair, Foremost Fence and J & J Fence Install). Below is a breakdown of the schedules.

1. Was supposed to meet Luis from Fence Repair at 9am on 3/18. He did not show, so I called him. He said he would meet me at 11am the same day and did not show again so I gave up.
2. Met with Julio from J & J Fence at 1pm on 3/25 after he rescheduled twice. I spent 1 hour with him walking around the property and then taking him to the dog park. He said he would have a quote to me by Friday 3/28. I did not receive anything, so I sent him an e-mail on Tuesday 4/2. No response to my e-mail.
3. Met with Greg from ForeMostFence at 10am on 3/26. I spent 1 hour with him walking around the property and then taking him to the dog park. He said he would have a quote to me by Friday 3/28. I did not receive anything, so I sent him an e-mail on Tuesday 4/2. No response to my e-mail.

In addition, I reached out to the following the fence companies - North River Fence, Parrish Fence, USA Fence, Fence Inlet LLC, Capital Property Service, Sunshine Fence, ABK Construction, Clarity Fence, Witt Fence and Family Fence. Several I met with, others were a

no show or no response. ABK Construction was the only company that met with me and followed up by giving us a quote. The quote included fixing all our gates since they don't close, replacing locks, fixing the section of fence around the splash pad that fell down and the fence around the dumpster which we know longer need. I have included a copy of the quote below

6ft / 4ft Black Aluminum Commercial Repair 6ft Black Aluminum Fence	\$9,862.31	1	\$9,862.31
Remove and Replace - 4 - Kant Slam Gate Springs 8 - Self Closing Hinges 5 - Magnalatchs 4 - Kaba Simplex Mechanical Push Button Locksets 2 - Line Post 2 - 6ft High Panels Relevel Gate Post in Paver at Spash Pad Remove and Reinstall Existing Gates			

4ft Black Aluminum Fence			
Remove and Replace - 2 - End Posts in Concrete Side Walk Remove and Reinstall Existing Gates			
6ft White Privacy Vinyl Fence Repair Remove and Dispose of Existing Garbage Encloser	\$5,486.73	1	\$5,486.73
Install New - 12ft Double Drive Gates 6 - 6ft High 6ft Wide Panels 2 - End Post 2 - Coner Post 3 - Line Post			

Cross Creek Community Development District

Update on Envera

Cross Creek Community Development District

Review and Consideration of VGlobalTech Proposal

Proposal For

Cross Creek Community Development District

Website Accessibility for People with Disabilities as per Nondiscrimination requirements of Title II of the American Disabilities Act (ADA) & WCAG

Date	Version#	Comments	Author
April 4, 2025	1.0	Initial Version as per request	VB Joshi



ACCREDITED
BUSINESS

BBB Rating: A+

[Click for Profile](#)

**Florida's Leading ADA & WCAG Web-design, Audit and Maintenance Company.
VGlobalTech's Technical Compliance Seal**



Visit <https://vglobaltech.com/website-compliance/> for details.

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Any violations are punishable under the law and shall be prosecuted.

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1.0 The Law

Source: http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&URL=0100-0199/0189/Sections/0189.069.html

189.069 Special districts; required reporting of information; web-based public access. —

(1) Beginning on October 1, 2015, or by the end of the first full fiscal year after its creation, each special district shall maintain an official website containing the information required by this section. Each special district shall submit its official website address to the department.

(a) Each independent special district shall maintain a separate website.

(b) Each dependent special district shall be prominently displayed on the home page of the website of the local general-purpose government upon which it is dependent with a hyperlink to such webpages as are necessary to provide the information required by this section. A dependent special district may maintain a separate website providing the information required by this section.

(2)(a) A special district shall post the following information, at a minimum, on the district's official website:

1. The full legal name of the special district.
2. The public purpose of the special district.
3. The name, official address, official e-mail address, and, if applicable, term and appointing authority for each member of the governing body of the special district.
4. The fiscal year of the special district.
5. The full text of the special district's charter, the date of establishment, the establishing entity, and the statute or statutes under which the special district operates, if different from the statute or statutes under which the special district was established. Community development districts may reference chapter 190 as the uniform charter but must include information relating to any grant of special powers.
6. The mailing address, e-mail address, telephone number, and website uniform resource locator of the special district.
7. A description of the boundaries or service area of, and the services provided by, the special district.
8. A listing of all taxes, fees, assessments, or charges imposed and collected by the special district, including the rates or amounts for the fiscal year and the statutory authority for the levy

of the tax, fee, assessment, or charge. For purposes of this subparagraph, charges do not include patient charges by a hospital or other health care provider.

9. The primary contact information for the special district for purposes of communication from the department.

10. A code of ethics adopted by the special district, if applicable, and a hyperlink to generally applicable ethics provisions.

11. The budget of the special district and any amendments thereto in accordance with s.189.016.

12. The final, complete audit report for the most recent completed fiscal year and audit reports required by law or authorized by the governing body of the special district.

13. A listing of its regularly scheduled public meetings as required by s. 189.015(1).

14. The public facilities report, if applicable.

15. The link to the Department of Financial Services' website as set forth in s. 218.32(1)(g).

16. At least 7 days before each meeting or workshop, the agenda of the event, along with any meeting materials available in an electronic format, excluding confidential and exempt information. The information must remain on the website for at least 1 year after the event.

(b) The department's website list of special districts in the state required under s. 189.061 shall include a link for each special district that provides web-based access to the public for all information and documentation required for submission to the department pursuant to subsection

2.0 ADA & WCAG Compliance – Introduction

Every individual must have equal access to information whether it is in person service or online. This is a general agreement and understanding of access.

The Internet has dramatically changed the way state and local governments do business. Today, government agencies routinely make much more information about their programs, activities, and services available to the public by posting it on their websites. As a result, many people can easily access this information seven day a week, 24 hours a day.

Many government services and activities are also provided on websites because the public is able to participate in them at any time of day and without the assistance of government personnel. Many government websites offer a low cost, quick, and convenient way of filing tax returns, paying bills, renewing licenses, signing up for programs, applying for permits or funding, submitting job applications, and performing a wide variety of other activities.

The Americans with Disabilities Act (ADA) and, if the government entities receive federal funding, the Rehabilitation Act of 1973 generally require that state and local governments provide qualified individuals with disabilities equal access to their programs, services, or activities unless doing so would fundamentally alter the nature of their programs, services, or activities or would impose an undue burden. One way to help meet these requirements is to ensure that government websites have accessible features for people with disabilities, using the simple steps described in this document. An agency with an inaccessible website may also meet its legal obligations by providing an alternative accessible way for citizens to use the programs or services, such as a staffed telephone information line. These alternatives, however, are unlikely to provide an equal degree of access in terms of hours of operation and the range of options and programs available.

The World Wide Web Consortium (W3C) sets the main international standards for the World Wide Web and its accessibility. W3C created the Web Content Accessibility Guidelines (WCAG 2.0 and 2.1) which are similar to Section 508, but on an international level. WCAG 2.0 and 2.1 requires specific techniques for compliance and is more current than Section 508.

Many countries and international organizations require compliance with WCAG 2.0 and 2.1. The guidelines are categorized into three levels of compliance: A (must support), AA (should support), and AAA (may support). Representatives from the accessibility community around the world participate in the evolution of these guidelines.

Source: <https://www.w3.org/WAI/standards-guidelines/wcag/>

Visit <http://vglobaltech.com/website-compliance/> for more details, do a website compliance check on your website and to download a PDF proposal.

2.1 Common Problems and Solutions in Website Accessibility?

2.1.1 Problem: Images Without Text Equivalents

Solution: Add a Text Equivalent to Every Image

Adding a line of simple HTML code to provide text for each image and graphic will enable a user with a vision disability to understand what it is. Add a type of HTML tag, such as an “alt” tag for brief amounts of text or a “longdesc” tag for large amounts, to each image and graphic on your agency’s website.

The words in the tag should be more than a description. They should provide a text equivalent of the image. In other words, the tag should include the same meaningful information that other users obtain by looking at the image. In the example of the mayor’s picture, adding an “alt” tag with the words “Photograph of Mayor Jane Smith” provides a meaningful description.

In some circumstances, longer and more detailed text will be necessary to convey the same meaningful information that other visitors to the website can see. For example, a map showing the locations of neighborhood branches of a city library needs a tag with much more information in text format. In that instance, where the map conveys the locations of several facilities, add a “longdesc” tag that includes a text equivalent description of each location shown on the map – e.g., “City Center Library, 433 N. Main Street, located on North Main Street between 4th Avenue and 5th Avenue.”

2.1.2 Problem: Documents Are Not Posted in an Accessible Format

Solution: Post Documents in a Text-Based Format

Always provide documents in an alternative text-based format, such as HTML or RTF (Rich Text Format), in addition to PDF. Text-based formats are the most compatible with assistive technologies.

2.1.3 Problem: Specifying Colors and Font Sizes

Solution: Avoid Dictating Colors and Font Settings

Websites should be designed so they can be viewed with the color and font sizes set in users’ web browsers and operating systems. Users with low vision must be able to specify the text and background colors as well as the font sizes needed to see webpage content.

2.1.4 Problem: Videos and Other Multimedia Lack Accessible Features

Solution: Include Audio Descriptions and Captions

Videos need to incorporate features that make them accessible to everyone. Provide audio descriptions of images (including changes in setting, gestures, and other details) to make videos accessible to people who are blind or have low vision. Provide text captions synchronized with the video images to make videos and audio tracks accessible to people who are deaf or hard of hearing.

2.1.5 Web Content Accessibility Guidelines (WCAG)

Understanding the Four Principles of Accessibility

The guidelines and Success Criteria are organized around the following four principles, which lay the foundation necessary for anyone to access and use Web content. Anyone who wants to use the Web must have content that is:

1. **Perceivable** - Information and user interface components must be presentable to users in ways they can perceive.
 - This means that users must be able to perceive the information being presented (it can't be invisible to all of their senses)
2. **Operable** - User interface components and navigation must be operable.
 - This means that users must be able to operate the interface (the interface cannot require interaction that a user cannot perform)
3. **Understandable** - Information and the operation of user interface must be understandable.
 - This means that users must be able to understand the information as well as the operation of the user interface (the content or operation cannot be beyond their understanding)
4. **Robust** - Content must be robust enough that it can be interpreted reliably by a wide variety of user agents, including assistive technologies.
 - This means that users must be able to access the content as technologies advance (as technologies and user agents evolve, the content should remain accessible)

If any of these are not true, users with disabilities will not be able to use the Web.

Under each of the principles are guidelines and Success Criteria that help to address these principles for people with disabilities. There are many general usability guidelines that make content more **usable by all people**, including those with disabilities. However, in WCAG 2.1, we only include those guidelines that address problems particular to people with disabilities. This includes issues that block access or interfere with access to the Web more severely for people with disabilities.

See reference section at the end of this document for more information and websites for ADA, Usability and other important compliance issues and solutions.

VGlobalTech development and business management team shall study these compliance guidelines and with our technical capabilities apply these to make your website accessible, compatible and fully functional for all people, including those with disabilities.

Visit <https://vglobaltech.com/website-compliance/> for details of our compliance process and expertise in this area.

Please see References section for several resources on compliance.

3.0 Pricing

Website Complexity: **Medium Level Websites**

VGlobalTech team shall complete the following critical tasks for client website.
All costs below are per website / CDD:

3.1 Existing Website Remediation / New Website Build:

	Task
1.	Remediate existing website / Build new website from start as per Florida Statute Chapter 189 requirements. Ensure ADA & WCAG compliance requirements. Customer shall provide all documents and content required. ALL webpages on the website shall be made ADA compliant by our team. Create accessibility documents, code review, html updates, plugins / security updates required for ADA and WCAG compliance
2.	Cross-Device Check (Website needs to appear as per ADA standards on Mobile Phones, Tablets, Desktops etc.). Braille Readers, Other assistance technology compatibility
3.	ADA Standards application (as per Section 1 above). ADA.gov, Web Content Accessibility Guidelines (WCAG)
4.	PDF Documents conversion (to Text, HTML etc.) as needed for ADA Compliance / Reader Compliance (up to 2 years of documents shall be converted)
5.	Create a webpage showing websites ADA Compliance efforts
6.	Create customized footers with VGlobalTech's ADA Compliance Seal (renewed quarterly as long as contract is in place)
	Web Design Total: \$1500 /- (one time) <i>*Existing website will need only remediation and cleanup as per ADA & WCAG. Rebuild is NOT required.</i>

3.2 ADA Compliance Monthly Maintenance Email and Hosting

Maintenance contract starts after initial conversion is completed (It is critical to maintain compliance as websites get updated):

The Annual Maintenance **DOES NOT** include the quarterly audits proposed in the next section. Maintenance contract is required for VGlobalTech's proprietary document conversion software (PDF to RTF) to be used that allows faster, accurate and batch processing for document conversion.

	Task
1.	Full content upload support to regularly keep site updated (includes all documents, audit reports, agendas, meeting minutes, events etc). Ensure content is in ADA and WCAG compliance for the entire site. Section 508 stipulations (applicable to CDD) and FIA /eGIS insurance requirements are met. These points are very critical to maintain a fully compliant website at all times. <i>Update turnaround time – less than 24 hrs from customer sending the content and documents to be updated to VGT team.</i>
2.	PDF Documents conversion (to Text, HTML etc) as needed (<i>new documents during the maintenance year only</i>) for ADA Compliance / Reader Compliance. VGlobalTech's proprietary batch conversion software shall be used by our team for faster batch-conversion processing as long as the contract is valid (big time saver that creates compliant documents that can be uploaded to the website). There is no limit on how many documents or pages per documents can be converted per month using VGlobalTech's software. If Auto conversion fails, VGlobalTech team shall perform manual OCR and conversion within 24 hrs.
3.	Update footer with VGlobalTech's ADA Compliance Seal
	Total Monthly Maintenance with full content upload, document conversion and Hosting: \$185 / month *Support beyond 8 hrs. / month / CDD shall be billed at \$55 / hr. separately (VGlobalTech team shall be responsible to track and report hours exceeded, if any) **Monthly price discounted for existing customers ***Monthly maintenance must be paid before the 10 th of every month

3.3 Quarterly Technical and Human Audit

This audit is as per the Florida Insurance Alliance guidelines. Please check with your insurance agency for specific requirements. **Read more here:** https://vglobaltech.com/wp-content/uploads/2019/03/FIA_ADA_Guidelines-2019-2020.pdf

VGlobalTech has developed a unique program for digital accessibility that is run by a highly skilled and experienced team in human auditing of websites and software as per the section 508 stipulations. Read more about our partnership here:

<https://vglobaltech.com/website-compliance/>

Digital Asset Technical Compliance Seal:



VGlobalTech in-house technical team shall remediate / test the website / software for ADA, WCAG compliance. VGlobalTech's technical design & development team is fully aware of the Americans with Disability Act (ADA), Web Content Accessibility Guidelines (WCAG), **Section 508** of the Rehabilitation Act of 1973 and overall, the design principles of a professional, accessible, functional and responsive web design. The entire team has taken dedicated time and efforts to learn these design principles firsthand.

Our purpose is clear – **Universal, Creative Web design that works for everyone, everywhere and every time!**

Cost for Audit: **\$300 / per quarter**

- Can be paid yearly for all 4 audits (\$1200) or can be paid per audit every quarter
- All CDD required website documents' conversions to compatible formats included
- Seals renewed every quarter
- Audits are conducted by VGlobalTech dev and ADA Expert Team

This proposal includes the following points, stipulations, terms and conditions:

*(1) conference call or in person meetings per month with client to review metrics, results and monthly recaps **unless otherwise noted*

* Email and phone communication

*Anything out of the scope of work in the above proposal will be addressed and client will be immediately notified. After notification of additional work, a subsequent quote will be provided to cover that work.

*The client is responsible to adhering to timelines as far as information required to complete the task is concerned. If timelines are not adhered to and exceed 15 business days past the current marketing months, on the last day, all work will end. A new month with new allocated costs will be presented for future work to commence. No refunds and owed work will be due unless otherwise agreed upon. **An Invoice will be provided once signature approval of this project proposal. Payments will be made to VGLOBALTECH**

*The client is responsible for verifying the quality of work, providing feedback, verifying that compliance has been met as required. The VGlobalTech team shall not be responsible for any legal ramifications arising from work not done as per external agencies / organizations / associations needs if proper feedback is not provided by the customer. VGlobalTech's work will be in the best faith but cannot guarantee all compliance / legal needs since we are not the final authority in the ADA or WCAG compliance area. VGlobalTech shall not be liable for any legal ramifications arising from compliance issues and cannot be held responsible for any legal or other lawsuits.

Refund Policy: The client may halt work and request a refund within seven days of the date of signing this services agreement by mailing a signed letter to the main address listed on www.VGlobalTech.com website. If the client requests a refund within seven days of the date of signing their agreement, they shall be liable to pay for all the work completed and will be refunded the remaining balance of the initial payment if the billable work has not exceeded a charge that would be greater than the client's initial payment. If the client requests a refund after seven days from the date of the signing of the agreement the client is liable to pay for all work completed plus an additional 25% of any remaining balance that may still be due. Once line-item projects are complete no refunds will be issued. Confidentiality: All information between client and service provider inclusive of technical and business information relating to proprietary ideas, patentable ideas and/or trade secrets, existing and/or contemplated products and services, research and development, production, costs, profit and margin information, finances and financial projections, customers, clients, marketing, and current or future business plans and models, regardless of whether such information is designated as "Confidential Information" at the time of its disclosure and will be treated as such and with absolute confidentiality and will not be shared or used, which will be maintained at all times. The client is

not allowed to disclose their price with any third party. Doing so is in breach of this agreement. All information development will be shared and proprietary information and property between client and service providers.

4.0 Proposal Acceptance:

The VGlobalTech proposed solution, and terms have been accepted by the customer and the VGlobalTech can proceed with the project. All payments shall be made according to this agreement.

Signatures:

For Customer Date

VB Joshi
For VGlobalTech Date

5.0 References:

ADA Best Practices Tool Kit for State and Local Governments:

<https://www.ada.gov/pcatoolkit/chap5toolkit.htm>

U.S. Department of Justice, Civil Rights Division, Disability Rights Section

<https://www.ada.gov/websites2.htm>

Web design Standards: <https://www.w3schools.com/>

Web Content Accessibility Guidelines (WCAG) <https://www.w3.org/TR/WCAG21/>

VGlobalTech Web Content Accessibility Implementation and Checkpoints:

<http://vglobaltech.com/website-compliance/>



BBB Rating: A+

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Cross Creek Community Development District

Discussion of PRECO Meter/Lights

**Cross Creek
Community Development District**

**Ratification of Payment Authorization
Nos. 286 – 292**

**CROSS CREEK
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 286

2/7/2025

Item No.	Vendor	Invoice Number	General Fund FY 2025
1	Advanced Aquatic Services Lake Maintenance: February 2025	10557519	\$ 1,222.00
2	Business Observer Legal Advertising on 01/31/2025	25-00134M	\$ 122.50
3	DoodyCalls of Parrish FL Common Area Cleaning: January 2025	PAR-0261015	\$ 402.20
4	Envera Clubhouse Alarm Monitoring: March 2025	751336	\$ 695.55
5	Landscape Maintenance Professionals Irrigation Repairs on 01/06/25	314151	\$ 225.70
	Irrigation Float Switch/Pump Motor Replacement	314152	\$ 4,696.62
	Irrigation Mainline Repair	314153	\$ 1,900.00
6	Persson, Cohen, Mooney, Fernandez & Jackson District Counsel: January 2025	5713	\$ 2,833.05
7	PFM Group Consulting LLC District Management Fee: January 2025	DM-01-2025-15	\$ 2,750.00
8	VenturesIn.com, Inc. Website Maintenance: February 2025	47372	\$ 80.00
TOTAL			\$ 14,927.62

Venessa Ripoll
Secretary / Assistant Secretary

Lianna Litwin
Chairman / Vice Chairman

**CROSS CREEK
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 287

2/14/2025

Item No.	Vendor	Invoice Number	General Fund FY 2025
1	Hagood's Handyman & Landscaping		
	Vegetation Removal: February 2025	INV0328	\$ 1,250.00
2	Landscape Maintenance Professionals		
	Hardwood Tree Pruning	314898	\$ 11,000.00
	Irrigation Repairs on 02/07/25	315171	\$ 148.00
	Landscape Maintenance: February 2025	315214	\$ 13,085.00
TOTAL			\$ 25,483.00

Vivian Carvalho

Secretary / Assistant Secretary

Lianna Litwin

Chairman / Vice Chairman

**CROSS CREEK
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 288

2/21/2025

Item No.	Vendor	Invoice Number	General Fund FY 2025
1	3rd Generation Insulation, LLC Amenity Center Cleaning: February 2025	CL009	\$ 600.00
2	Landscape Maintenance Professionals Irrigation Repairs on 02/17/25	316403	\$ 202.32
3	Turner Pest Control Rodent Prevention	620331857	\$ 88.17

TOTAL	\$ 890.49
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Venessa Ripoll

Secretary / Assistant Secretary

David L. H.

Chairman / Vice Chairman

CROSS CREEK COMMUNITY DEVELOPMENT DISTRICT

Payment Authorization No. 289
2/28/2025

Item No.	Vendor	Invoice Number	General Fund FY 2025
1	Advanced Aquatic Services Lake Maintenance: March 2025	10557942	\$ 1,222.00
2	Bandu Pool Service: March 2025	INV0383	\$ 3,000.00
3	Landscape Maintenance Professionals Irrigation Valve Replacement - Clubhouse	317585	\$ 1,463.68
4	Manatee County Utilities 4000 CREEKSIDE PARK DR; 01/18/25-02/18/25 12501 RYEGRASS LOOP; 01/23/25-02/19/25 12515 FRESHWATER RUN; 01/21/25-02/17/25	Acct: 100046281 Acct: 100046357 Acct: 100046436	\$ 602.42 \$ 39.87 \$ 148.16
5	Michael DiPhilippo Reimbursement: Key Supplies, Broom/Dustpan	--	\$ 70.21
6	Peace River Electric 4100 CREEKSIDE PARK DR; 01/22/25-02/21/25 4000 CREEKSIDE PARK DR; 01/22/25-02/21/25	Acct:158231004 Acct:158231006	\$ 1,382.08 \$ 989.63
7	PFM Group Consulting LLC District Management Fee: February 2025	DM-02-2025-15	\$ 2,750.00
TOTAL			\$ 11,668.05

Vivian Carvalho

Secretary / Assistant Secretary

Lianne Litwin

Chairman / Vice Chairman

**CROSS CREEK
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 290

3/7/2025

Item No.	Vendor	Invoice Number	General Fund FY 2025
1	3rd Generation Insulation, LLC Amenity Center Cleaning: March 2025	CL010	\$ 600.00
2	DoodyCalls of Parrish FL Common Area Cleaning: February 2025	PAR-0274418	\$ 300.00
3	Landscape Maintenance Professionals Landscape Maintenance: March 2025	320045	\$ 13,085.00
4	McClatchy Company Legal Advertising 02/19/25 (Ad: IPL0215261)	290050	\$ 103.14
5	Persson, Cohen, Mooney, Fernandez & Jackson District Counsel: February 2025	5790	\$ 984.75
6	VenturesIn.com, Inc. Website Maintenance: March 2025	47429	\$ 80.00
TOTAL			\$ 15,152.89

Venessa Ripoll
Secretary / Assistant Secretary

Lianna Litwin
Chairman / Vice Chairman

**CROSS CREEK
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 291

3/14/2025

Item No.	Vendor	Invoice Number	General Fund FY 2025
1	Berger, Toombs, Elam, Gaines & Frank Audit FYE 09/30/2024	370433	\$ 4,085.00
2	Hagood's Handyman & Landscaping Common Area Maintenance: March 2025	INV0403	\$ 1,250.00
3	PFM Group Consulting LLC Disclosure Fee S2016A/B: 01/01/25-03/31/25 District Management Fee: March 2025	135453 DM-03-2025-15	\$ 250.00 \$ 2,750.00
TOTAL			\$ 8,335.00

Venessa Ripoll
Secretary / Assistant Secretary

Lianna Litvin
Chairman / Vice Chairman

**CROSS CREEK
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 292

3/21/2025

Item No.	Vendor	Invoice Number	General Fund FY 2025
1	Blanton Plumbing		
	Backflow Inspection - Meter 86644468	14544	\$ 250.00
	Backflow Inspection - Meter 60644875	14545	\$ 250.00
2	Landscape Maintenance Professionals		
	Irrigation Repairs on 03/20/25	322284	\$ 509.13
3	Michael DiPhilippo		
	Reimbursement: Ethics Course	--	\$ 79.00
TOTAL			\$ 1,088.13

Venessa Ripoll

Secretary / Assistant Secretary

Lianna Litwin

Chairman / Vice Chairman

Cross Creek Community Development District

Review of District Financial Statements



Cross Creek CDD

February 2025 Financial Package

February 28, 2025

PFM Group Consulting LLC
3501 Quadrangle Blvd
Suite 270
Orlando, FL 32817
407-723-5900



Cross Creek CDD
Statement of Financial Position
As of 2/28/2025

	General Fund	Debt Service Fund	Capital Projects Fund	Long Term Debt	Total
<u>Assets</u>					
<u>Current Assets</u>					
General Checking Account	\$ 389,924.85			\$	389,924.85
Assessments Receivable	7,797.30				7,797.30
Prepaid Expenses	1,346.87				1,346.87
Assessments Receivable		\$ 204.32			204.32
Due From Other Funds		2,357.39			2,357.39
Debt Service Reserve 2007A Bond		15,824.41			15,824.41
Debt Service Reserve 2007B Bond		9,529.39			9,529.39
Debt Service Reserve 2016AB Bond		235,840.87			235,840.87
Revenue 2007AB Bond		20,874.69			20,874.69
Revenue 2016AB Bond		42,070.19			42,070.19
Interest 2016AB Bond		8.14			8.14
Prepayment 2016A Bond		1,000.18			1,000.18
Sinking Fund 2016A Bond		18.36			18.36
Total Current Assets	\$ 399,069.02	\$ 327,727.94	\$ -	\$ -	\$ 726,796.96
<u>Investments</u>					
Amount Available in Debt Service Funds				\$ 325,166.23	\$ 325,166.23
Amount To Be Provided				84,833.77	84,833.77
Total Investments	\$ -	\$ -	\$ -	\$ 410,000.00	\$ 410,000.00
Total Assets	\$ 399,069.02	\$ 327,727.94	\$ -	\$ 410,000.00	\$ 1,136,796.96
<u>Liabilities and Net Assets</u>					
<u>Current Liabilities</u>					
Accounts Payable	\$ 14,578.17			\$	14,578.17
Deferred Revenue	7,797.30				7,797.30
Deferred Revenue		\$ 204.32			204.32
Total Current Liabilities	\$ 22,375.47	\$ 204.32	\$ -	\$ -	\$ 22,579.79
<u>Long Term Liabilities</u>					
Revenue Bonds Payable - Long-Term				\$ 410,000.00	\$ 410,000.00
Total Long Term Liabilities	\$ -	\$ -	\$ -	\$ 410,000.00	\$ 410,000.00
Total Liabilities	\$ 22,375.47	\$ 204.32	\$ -	\$ 410,000.00	\$ 432,579.79
<u>Net Assets</u>					
Net Assets, Unrestricted	\$ (7,306.40)			\$	(7,306.40)
Current Year Net Assets, Unrestricted	(1,086.71)				(1,086.71)
Net Assets - General Government	66,738.30				66,738.30
Current Year Net Assets - General Government	318,348.36				318,348.36
Fund Balance - Unreserved		\$ (1,185,850.00)			(1,185,850.00)
Net Assets, Unrestricted		4,792,089.14			4,792,089.14
Current Year Net Assets, Unrestricted		38,692.48			38,692.48
Net Assets - General Government		(3,317,408.00)			(3,317,408.00)
Net Assets, Unrestricted			\$ (1,905,948.00)		(1,905,948.00)
Net Assets - General Government			1,905,948.00		1,905,948.00
Total Net Assets	\$ 376,693.55	\$ 327,523.62	\$ -	\$ -	\$ 704,217.17
Total Liabilities and Net Assets	\$ 399,069.02	\$ 327,727.94	\$ -	\$ 410,000.00	\$ 1,136,796.96



Cross Creek CDD
Statement of Activities
As of 2/28/2025

	General Fund	Debt Service Fund	Capital Projects Fund	Long Term Debt	Total
<u>Revenues</u>					
On-Roll Assessments	\$ 526,448.47				\$ 526,448.47
Inter-Fund Transfers In	(1,086.71)				(1,086.71)
On-Roll Assessments		\$ 44,956.87			44,956.87
Inter-Fund Group Transfers In		1,086.71			1,086.71
Total Revenues	<u>\$ 525,361.76</u>	<u>\$ 46,043.58</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 571,405.34</u>
<u>Expenses</u>					
Public Officials' Insurance	\$ 4,053.00				\$ 4,053.00
Trustee Services	5,387.51				5,387.51
District Management	13,750.00				13,750.00
Annual Disclosure	250.00				250.00
District Counsel	5,706.32				5,706.32
Assessment Administration	5,000.00				5,000.00
Legal Advertising	207.91				207.91
Office Supplies	79.00				79.00
Web Site Maintenance	400.00				400.00
Dues, Licenses, and Fees	175.00				175.00
Electric	11,507.07				11,507.07
Water	5,590.43				5,590.43
Pool Maintenance	18,000.00				18,000.00
Amenity - Camera/Monitoring (Envera)	4,173.30				4,173.30
Amenity - Janitorial	4,497.60				4,497.60
General Liability Insurance	4,237.00				4,237.00
Property & Casualty	15,672.00				15,672.00
Lake Maintenance	7,238.00				7,238.00
Landscaping Maintenance & Material	65,425.00				65,425.00
Landscape Improvements	6,109.00				6,109.00
Major Repair & Replacements	33,449.13				33,449.13
Pest Control	563.46				563.46
Interest Payments		\$ 11,480.00			11,480.00
Total Expenses	<u>\$ 211,470.73</u>	<u>\$ 11,480.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 222,950.73</u>
<u>Other Revenues (Expenses) & Gains (Losses)</u>					
Interest Income	\$ 3,370.62				\$ 3,370.62
Interest Income		\$ 4,155.99			4,155.99
Net Increase (Decrease) in FV of Inv		(27.09)			(27.09)
Total Other Revenues (Expenses) & Gains (Losses)	<u>\$ 3,370.62</u>	<u>\$ 4,128.90</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,499.52</u>
Change In Net Assets	\$ 317,261.65	\$ 38,692.48	\$ -	\$ -	\$ 355,954.13
Net Assets At Beginning Of Year	\$ 59,431.90	\$ 288,831.14	\$ -	\$ -	\$ 348,263.04
Net Assets At End Of Year	<u>\$ 376,693.55</u>	<u>\$ 327,523.62</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 704,217.17</u>



Cross Creek CDD
Budget to Actual
For the Month Ending 2/28/2025

	Actual	Budget	Variance	FY 2025 Adopted Budget	Percentage Spent
<u>Revenues</u>					
On-Roll Assessments	\$ 526,448.47	\$ 222,602.08	\$ 303,846.39	\$ 534,245.00	98.54%
Carry Forward	8,468.33	8,468.33	-	20,324.00	41.67%
Net Revenues	\$ 534,916.80	\$ 231,070.42	\$ 303,846.39	\$ 554,569.00	96.46%
<u>General & Administrative Expenses</u>					
Public Officials' Insurance	\$ 4,053.00	\$ 1,762.50	\$ 2,290.50	\$ 4,230.00	95.82%
Trustee Services	5,387.51	2,500.00	2,887.51	6,000.00	89.79%
District Management	13,750.00	13,750.00	-	33,000.00	41.67%
Engineering	-	208.33	(208.33)	500.00	0.00%
Annual Disclosure	250.00	416.67	(166.67)	1,000.00	25.00%
Property Appraiser	-	208.33	(208.33)	500.00	0.00%
District Counsel	5,706.32	6,666.67	(960.35)	16,000.00	35.66%
Assessment Administration	5,000.00	2,083.33	2,916.67	5,000.00	100.00%
Reamortization Schedule	-	208.33	(208.33)	500.00	0.00%
Audit	-	1,702.08	(1,702.08)	4,085.00	0.00%
Arbitrage Calculation	-	208.33	(208.33)	500.00	0.00%
Postage & Shipping	-	41.67	(41.67)	100.00	0.00%
Copies	-	10.42	(10.42)	25.00	0.00%
Legal Advertising	207.91	187.50	20.41	450.00	46.20%
Office Supplies	79.00	62.50	16.50	150.00	52.67%
Web Site Maintenance	400.00	400.00	-	960.00	41.67%
Dues, Licenses, and Fees	175.00	72.92	102.08	175.00	100.00%
Total General & Administrative Expenses	\$ 35,008.74	\$ 30,489.58	\$ 4,519.16	\$ 73,175.00	47.84%
<u>Field Expenses</u>					
Electric	\$ 11,507.07	\$ 16,666.67	\$ (5,159.60)	\$ 40,000.00	28.77%
Water	5,590.43	6,250.00	(659.57)	15,000.00	37.27%
Pool Maintenance	18,000.00	16,666.67	1,333.33	40,000.00	45.00%
Amenity - Camera/Monitoring (Envera)	4,173.30	3,750.00	423.30	9,000.00	46.37%
Amenity - Janitorial	4,497.60	3,000.00	1,497.60	7,200.00	62.47%
General Liability Insurance	4,237.00	1,875.00	2,362.00	4,500.00	94.16%
Property & Casualty	15,672.00	4,583.33	11,088.67	11,000.00	142.47%
Lake Maintenance	7,238.00	6,250.00	988.00	15,000.00	48.25%
Landscaping Maintenance & Material	65,425.00	65,425.00	-	157,020.00	41.67%
Landscape Improvements	6,109.00	8,333.33	(2,224.33)	20,000.00	30.55%
Major Repair & Replacements	33,449.13	67,130.83	(33,681.70)	161,114.00	20.76%
Pest Control	563.46	650.00	(86.54)	1,560.00	36.12%
Total Field Expenses	\$ 176,461.99	\$ 200,580.83	\$ (24,118.84)	\$ 481,394.00	36.66%
Total Expenses	\$ 211,470.73	\$ 231,070.42	\$ (19,599.69)	\$ 554,569.00	38.13%
Income (Loss) from Operations	\$ 323,446.07	\$ -	\$ 323,446.07	\$ -	
<u>Other Income (Expense)</u>					
Interest Income	\$ 3,370.62	\$ -	\$ 3,370.62	\$ -	
Total Other Income (Expense)	\$ 3,370.62	\$ -	\$ 3,370.62	\$ -	
Net Income (Loss)	\$ 326,816.69	\$ -	\$ 326,816.69	\$ -	

Cross Creek Community Development District

Staff Reports