

District: CRESSWIND DELAND COMMUNITY DEVELOPMENT DISTRICT

Date of Meeting: Thursday, January 8, 2026

Time: 9:00 A.M.

Location: 1230 Club Cresswind Way,
DeLand, FL 32724

Supervisor	Position	Y/N/V
Emily Vaughn	Chairman	
Brad Walker	Vice Chair	
Bridgette Stevens	Assistant Secretary	
Mark Bines	Assistant Secretary	
Rob Fisher	Assistant Secretary	

[Teams](#)

Dial In: +1 312-667-7136

Meeting ID: 213 947 094 313 8

Phone ID: 995 519 113#

Passcode: qL7aH9uk

Regular Meeting Agenda

For the full agenda packet, please contact: andy@hikai.com

I. Call to Order / Roll Call

II. Audience Comments – (limited to 3 minutes per individual on agenda items)

III. Business Items

A. Consideration for Adoption – **Resolution 2026-01**, District Objectives and Goals **Exhibit 1**

1. Performance Measures/Standards & Annual Reporting Form **Exhibit 2**

IV. Consent Agenda

A. Consideration for Acceptance – The Unaudited August 2025 Financials **Exhibit 3**

B. Consideration for Acceptance – The Unaudited September 2025 Financials **Exhibit 4**

C. Consideration for Acceptance – The Unaudited October 2025 Financials **Exhibit 5**

D. Consideration for Acceptance – The Unaudited November 2025 Financials **Exhibit 6**

E. Consideration for Approval – The Minutes of the Board of Supervisors Regular Meeting Held August 22, 2025 **Exhibit 7**

F. Ratification of Lake Pros – Second Amendment to Agreement for Pond Maintenance Services **Exhibit 8**

V. Staff Reports

A. District Manager

B. District Attorney

C. District Engineer

VI. Audience Comments – New Business – (limited to 3 minutes per individual)

VII. Supervisor Requests

VIII. Adjournment

EXHIBIT 1

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Resolution No. 2026-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CRESSWIND DELAND COMMUNITY DEVELOPMENT DISTRICT ADOPTING THE DISTRICT OBJECTIVES AND GOALS FOR FISCAL YEAR 2026; PROVIDING FOR TRANSMITTAL TO THE APPLICABLE LOCAL GOVERNING AUTHORITY; AND PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE CRESSWIND DELAND COMMUNITY DEVELOPMENT DISTRICT:

1. The attached District Objectives and Goals for Fiscal Year 2026 are hereby adopted.
2. District staff is directed to transmit the adopted objectives and goals to the Volusia County for record purposes.
3. This Resolution shall become effective upon its passage and adoption.

PASSED AND ADOPTED this _8th_ day of _January_, 2026.

Chairperson

ATTEST:

Secretary

EXHIBIT 2

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Cresswind DeLand Community Development District

2502 Rocky Point Drive, Suite 1000, Tampa, FL 33607

Performance Measures/Standards & Annual Reporting Form

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least 10 regular Board of Supervisor meetings per year to conduct CDD-related business and discuss community needs.

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

Standard: A minimum of ten board meetings were held during the Fiscal Year.

Achieved: Yes

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of each meeting at least seven days in advance, as specified in Section 190.007(1), using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper.

Standard: 100% of meetings were advertised with 7 days' notice per statute by at least two methods (i.e., newspaper, CDD website).

Achieved: Yes

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting agendas and budgets are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure agendas and budgets are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes

2. Infrastructure and Facilities Maintenance

Goal 2.1: Field Management and/or District Management Site Inspections

Objective: Field Manager and/or District Manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.

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

Standard: 100% of site visits were successfully completed as described within District Management services agreement

Achieved: Yes

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and adopt the final budget by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes

Goal 3.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year and previous years' budget with any amendments.

Measurement: Annual audit, current fiscal year and previous years' budgets, with any amendments are accessible to the public as evidenced by corresponding documents on the CDD's website.

Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda.

Achieved: Yes

Goal 3.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection and transmit to the State of

Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and posting the annual audit on the CDD's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes

Chair/Vice Chair:_____

Date:_____

Print Name:_____

_____District

District Manager:_____

Date:_____

Print Name:_____

_____District

EXHIBIT 3

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**CRESSWIND DELAND
COMMUNITY DEVELOPMENT DISTRICT**

**FINANCIAL STATEMENTS
(Unaudited)**

AUGUST 31, 2025

CRESSWIND DELAND CDD
BALANCE SHEET
AUGUST 31, 2025

	GENERAL FUND	DEBT SERVICE FUND	CONSTRUCTION FUND	TOTAL FUNDS
1 ASSETS				
2 RESTRICTED CASH FOR DEBT SERVICE	\$ 1,084	\$ -	\$ -	\$ 1,084
3 CASH-OPERATING ACCOUNT	35,265	-	-	35,265
4 DEBT SERVICE:				
5 REVENUE	-	14,630	-	14,630
6 SINKING FUND	-	8	-	8
7 INTEREST	-	38	-	38
8 RESERVE	-	188,622	-	188,622
9 COST OF ISSUANCE	-	-	-	-
10 ACQUISITION/CONSTRUCTION	-	-	1,493	1,493
11 ACCOUNTS RECEIVABLE - ON ROLL ASSESSMENTS	-	-	-	-
12 ACCOUNTS RECEIVABLE	14,018	-	-	14,018
13 DS 2024 - DUE FROM GF	-	1,084	-	1,084
14 PREPAIDS	4,875	-	-	4,875
15 DEPOSITS	-	-	-	-
16 TOTAL ASSETS	<u><u>\$ 55,242</u></u>	<u><u>\$ 204,382</u></u>	<u><u>\$ 1,493</u></u>	<u><u>\$ 261,117</u></u>
17 LIABILITIES AND FUND BALANCE				
18 LIABILITIES				
19 ACCOUNTS PAYABLE	\$ 32,465	\$ -	\$ -	\$ 32,465
20 DEFERRED REVENUE	-	-	-	-
21 GF DUE TO DS	1,084	-	-	1,084
22 TOTAL LIABILITIES	<u><u>33,549</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>33,549</u></u>
23 FUND BALANCES				
24 NON SPENDABLE	4,875	-	-	4,875
25 RESTRICTED FUND BALANCE	-	204,382	1,493	205,875
26 UNRESTRICTED NET ASSETS	(8,210)	-	-	(8,210)
27 NET CHANGE IN FUND BALANCE	25,028	-	-	25,028
28 TOTAL FUND BALANCE	21,693	204,382	1,493	227,568
29 TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$ 55,242</u></u>	<u><u>\$ 204,382</u></u>	<u><u>\$ 1,493</u></u>	<u><u>\$ 261,117</u></u>

CRESSWIND DELAND CDD

GENERAL FUND

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD FROM OCTOBER 1, 2024 THROUGH AUGUST 31, 2025**

	FY 2025 Adopted Budget	FY 2025 Budget Year-to-Date	FY 2025 Actual Year-to-Date	VARIANCE Favorable (Unfavorable)
1 REVENUE				
2 DEVELOPER FUNDING	\$ 211,905	\$ 194,246	\$ 110,909	\$ (83,337)
3 ON ROLL TAX ASSESSMENTS	-	-	5,288	5,288
4 LOT CLOSINGS	-	-	18,802	18,802
5 TOTAL REVENUE	211,905	194,246	134,999	(59,247)
6 EXPENDITURES				
7 GENERAL ADMINISTRATIVE				
8 MANAGEMENT CONSULTING SERVICES	47,000	43,083	42,977	106
9 BANK FEES	500	458	148	310
10 AUDITING SERVICES	5,500	5,042	4,900	142
11 INSURANCE	5,500	3,906	3,906	-
12 REGULATORY AND PERMIT FEES	175	175	200	(25)
13 LEGAL ADVERTISEMENTS	4,500	4,125	631	3,494
14 ENGINEERING SERVICES	10,000	9,167	-	9,167
15 LEGAL SERVICES	25,000	22,917	3,911	19,006
16 WEBSITE HOSTING	2,015	1,847	1,086	761
17 ADMINISTRATIVE CONTINGENCY	10,000	9,167	158	9,009
18 TOTAL GENERAL ADMINISTRATIVE	110,190	99,887	57,917	41,970
19 DEBT ADMINISTRATION:				
20 DISSEMINATION AGENT	5,000	5,000	7,500	(2,500)
21 TRUSTEE FEES	4,040	950	950	-
22 ARBITRAGE	475	-	-	-
23 TOTAL DEBT ADMINISTRATION	9,515	5,950	8,450	(2,500)
24 PHYSICAL ENVIRONMENT				
25 AQUATIC MAINTENANCE	19,200	17,600	16,500	1,100
26 AERATORS	15,000	13,750	8,850	4,900
27 WETLAND MAINTENANCE	2,800	2,567	-	2,567
28 PUMP & WELL REPAIR & MAINTENANCE	5,200	5,200	10,457	(5,257)
29 PHYSICAL ENVIRONMENT CONTINGENCY	50,000	45,833	7,797	38,036
30 TOTAL PHYSICAL ENVIRONMENT	92,200	84,950	43,604	41,346
31 TOTAL EXPENDITURES	211,905	190,787	109,971	80,816
32 EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	3,459	25,028	21,569
33 FUND BALANCE - BEGINNING		(3,335)	(3,335)	-
34 FUND BALANCE - ENDING	\$ -	\$ 124	\$ 21,693	\$ 21,569

CRESSWIND DELAND CDD
DEBT SERVICE FUND - SERIES 2024
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD FROM OCTOBER 1, 2024 THROUGH AUGUST 31, 2025

	FY 2025 Adopted Budget	FY 2025 Budget Year-to-Date	FY 2025 Actual Year-to-Date	VARIANCE Favorable (Unfavorable)
1 REVENUE				
2 SPECIAL ASSESSMENT - ON ROLL	\$ -	\$ -	\$ 18,567	\$ 18,567
3 SPECIAL ASSESSMENT - OFF ROLL	361,654	331,516	165,878	(165,638)
4 PREPAYMENT REVENUE	-	-	-	-
5 INTEREST REVENUE	-	-	8,435	8,435
6 ASSESSMENT VIA LOT CLOSINGS	-	-	47,665	47,665
7 LESS: DISCOUNT ASSESSMENTS	-	-	-	-
8 TOTAL REVENUE	361,654	331,516	240,545	(90,971)
9 EXPENDITURES				
10 COUNTY - ASSESSMENT COLLECTION FEES	-	-	-	-
11 INTEREST EXPENSE				
12 MAY 1, 2025	144,208	144,208	144,208	-
13 NOVEMBER 1, 2024	142,446	142,446	118,571	23,875
14 PREPAYMENT	-	-	-	-
15 PRINCIPAL RETIREMENT	-	-	-	-
16 PRINCIPAL PAYMENT				
17 MAY 1, 2025	75,000	75,000	75,000	-
18 COST OF ISSUANCE	-	-	-	-
19 TOTAL EXPENDITURES	361,654	361,654	337,779	23,875
20 EXCESS REVENUE OVER (UNDER) EXPENDITURES	\$ -	\$ (30,138)	\$ (97,234)	\$ (67,096)
21 OTHER FINANCING SOURCES (USES)				
22 BOND PROCEEDS	-	-	-	-
23 TRANSFER IN (OUT)	-	-	-	-
24 TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
25 FUND BALANCE - BEGINNING	-	301,616	301,616	-
26 FUND BALANCE - ENDING	\$ -	\$ 271,478	\$ 204,382	\$ (67,096)

**CRESSWIND DELAND CDD
CONSTRUCTION FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD FROM OCTOBER 1, 2024 THROUGH AUGUST 31, 2025**

	FY 2025 Actual Year-to-Date	
1 REVENUE		
2 DEVELOPER FUNDING	\$	-
3 BOND PROCEEDS		-
4 INTEREST		1,493
5 TOTAL REVENUE		1,493
6 EXPENDITURES		
7 CONSTRUCTION IN PROGRESS		-
8 TOTAL EXPENDITURES	\$	-
9 EXCESS REVENUE OVER (UNDER) EXPEND.		1,493
10 TRANSFER IN (OUT)		-
11 FUND BALANCE - BEGINNING		-
12 FUND BALANCE - ENDING	\$	1,493

CRESSWIND DELAND CDD
CASH RECONCILIATION - GENERAL FUND
FOR THE PERIOD FROM OCTOBER 1, 2024 THROUGH AUGUST 31, 2025

	<u>Bank United (Operating Acct)</u>
Ending Balance Per Bank Statement	38,556.75
Plus: Deposits in Transit	-
Less: Outstanding Checks	(2,207.61)
<i>Adjusted Bank Balance</i>	<u><u>\$ 36,349.14</u></u>
Beginning Cash Balance Per Books (Restricted & Operating)	18,847.71
Cash Receipts	27,592.38
Cash Disbursements	(10,090.95)
<i>Balance Per Books</i>	<u><u>\$ 36,349.14</u></u>

**CRESSWIND DELAND CDD
CHECK REGISTER
FY 2025**

Date	Ref #	Vendor Name	Memo	Deposits	Disbursements	Acct Balance
09/30/2024		EOY Balance				11,736.04
10/1/2024	100012	Kutak Rock LLP	Invoice: 3410138 (Reference: For Professional Legal Services Rendered.) Invoi		5,817.87	5,918.17
10/2/2024		Kolter Homes		1,619.10		7,537.27
10/7/2024			VOID: Deposit	-		7,537.27
10/7/2024		Kolter Homes	Lot Closings	431.48		7,968.75
10/7/2024		Kolter Homes	Lot Closings	517.78		8,486.53
10/7/2024		Kolter Homes	Lot Closings	345.19		8,831.72
10/7/2024		Kolter Homes	Lot Closings	22.57		8,854.29
10/7/2024		Kolter Homes	Lot Closings	431.48		9,285.77
10/7/2024		Kolter Homes	Lot Closings	431.48		9,717.25
10/7/2024		Kolter Homes	Lot Closings	431.48		10,148.73
10/7/2024		Kolter Homes	Lot Closings	431.48		10,580.21
10/15/2024	100013	Kutak Rock LLP	Invoice: 3395171 (Reference: Professional Legal Services Rendered.) Invoice:		5,290.68	5,289.53
10/28/2024		Kolter Homes		9,794.47		15,084.00
10/28/2024		Kolter Homes		1,739.50		16,823.50
10/28/2024		Kolter Homes		734.00		17,557.50
10/28/2024		Kolter Homes		7,916.67		25,474.17
10/30/2024	100014	Ormond Beach Observer.	Invoice: 24-003961 (Reference: Public Hearing on August 22, 2024.) Invoice: 2		461.13	25,013.04
10/30/2024	100015	Breeze Connected, LLC, CDD	Invoice: 3677 (Reference: Professional Management.) Invoice: 4024 (Reference:		11,750.01	13,263.03
10/30/2024	100016	Lake Pros LLC	Invoice: 1683 (Reference: Pond Maintenance Service.) Invoice: 1815 (Reference		3,000.00	10,263.03
10/30/2024	100017	Kutak Rock LLP	Invoice: 3451731 (Reference: For Professional Legal Services Rendered.) Invoi		2,473.50	7,789.53
10/31/2024				24,846.68	28,793.19	7,789.53
11/1/2024	100018	DISCLOSURE TECHNOLOGY SERVICES, LLC	Invoice: 1215 (Reference: DTS MUNI ? CDA SaaS, 1 Year Subscription.)		2,500.00	5,289.53
11/27/2024	100019	Florida Dept of Economic Opportunity	VOID: Invoice: 91707 (Reference: Annual District Filing Fee.)			5,289.53
11/30/2024				-	2,500.00	5,289.53
12/10/2024	Online	Florida Dept of Economic Opportunity	VOID: Annual District Filing Fee.-paid by Kaylee billed by Breeze			5,289.53
12/13/2024	100020	Lake Pros LLC	Invoice: 1469 (Reference: Pond Maintenance Service.)		1,500.00	3,789.53
12/26/2024		Kolter Homes	Lot Closings	431.48		4,221.01
12/26/2024		Kolter Homes	Lot Closings	517.78		4,738.79
12/26/2024		Kolter Homes	Lot Closings	431.48		5,170.27
12/26/2024		Kolter Homes	Lot Closings	175.00		5,345.27
12/26/2024		Kolter Homes	Lot Closings	273.07		5,618.34
12/31/2024	593		Stop payment fee		30.00	5,588.34
12/31/2024				1,828.81	1,530.00	5,588.34
1/10/2025			Deposit	1,200.00		6,788.34
1/10/2025			Deposit	2,135.40		8,923.74
1/10/2025		Kolter Homes		6,124.76		15,048.50
1/10/2025		Kolter Homes		1,200.00		16,248.50
1/10/2025		Kolter Homes		5,629.08		21,877.58
1/10/2025		Kolter Homes		5,746.84		27,624.42
1/13/2025	100021	Breeze Connected, LLC	Invoice: 4057 (Reference: Localiq - Advertisement, and FedEx - 9/13.) Invoice		13,408.07	14,216.35
1/13/2025	100022	Lake Pros LLC	Invoice: 1929 (Reference: Pond Maintenance Service.) Invoice: 2052 (Reference		3,000.00	11,216.35
1/13/2025	100023	Breeze	Invoice: 19711 (Reference: Service Area CDD - Monthly.)		1,200.00	10,016.35
1/13/2025	100024	Breeze Connected, LLC	Invoice: 3931 (Reference: Professional Management Services Monthly.) Invoice		5,166.67	4,849.68
1/13/2025	100025	Lake Pros LLC	Invoice: 1568 (Reference: Pond Maintenance Service.)		1,500.00	3,349.68
1/15/2025	596		Check 28328 returned - developer stopped payment after deposited		1,200.00	2,149.68
1/15/2025	596		returned check fee		15.00	2,134.68
1/15/2025	596		wire fee		10.00	2,124.68

CRESSWIND DELAND CDD
CHECK REGISTER
FY 2025

Date	Ref #	Vendor Name	Memo	Deposits	Disbursements	Acct Balance
1/23/2025	100026	Kutak Rock LLP	Invoice: 3484377 (Reference: For Professional Legal Services Rendered.)		734.00	1,390.68
1/27/2025	100027	Breeze Connected, LLC	Invoice: 4359 (Reference: Money returned back to CDD.)		1,200.00	190.68
01/31/2025				22,036.08	27,433.74	190.68
2/3/2025	100028	Kutak Rock LLP	Invoice: 3469605 (Reference: For Professional Legal Services Rendered.)		656.50	(465.82)
2/14/2025	021425ach	U.S. BANK	wire fee		15.00	(480.82)
2/18/2025			Deposit	3,630.18		3,149.36
2/18/2025			Deposit	355.90		3,505.26
2/18/2025	598	K Title Company LLC	Lot closing checks sent to wrong Trustee bank and returned from US bank-this che	3,749.04		7,254.30
2/19/2025		Kolter Homes		5,416.67		12,670.97
2/19/2025		Kolter Homes		674.50		13,345.47
2/19/2025	597			1,200.00		14,545.47
2/21/2025	100029	Innersync	Invoice: INV-SN-497 (Reference: Subscription: 12/15/204-12/14/25.)		615.00	13,930.47
2/21/2025	100030	Breeze Connected, LLC	Invoice: 4341 (Reference: Professional Management.)		3,916.67	10,013.80
2/21/2025	100031	Lake Pros LLC	Invoice: 2172 (Reference: Pond Maintenance Service.)		1,500.00	8,513.80
2/21/2025	100032	Ormond Beach Observer.	Invoice: 24-004931 (Reference: Public Hearing.)		59.50	8,454.30
2/25/2025	022525ach	U.S. BANK	wire fee		12.00	8,442.30
2/25/2025	100033	Breeze Connected, LLC	Invoice: 4420 (Reference: Professional Management Services Monthly.) Invoice		3,923.26	4,519.04
2/25/2025	598R	K Title Company LLC	Reverse of GJE 598 -- Lot closing checks sent to wrong Trustee bank and returned		3,749.04	770.00
2/28/2025			Deposit	3,916.67		4,686.67
2/28/2025			Deposit	2,400.00		7,086.67
2/28/2025		Kolter Homes		7,209.50		14,296.17
2/28/2025		Kolter Homes		5,262.00		19,558.17
2/28/2025	100034	Egis Insurance Advisors LLC	Reference: Policy #1001241203 12/11/2024-12/11/2025 Florida Insurance Alliance.		5,208.00	14,350.17
2/28/2025	100035	Lake Pros LLC	Reference: Pond Maintenance Service. https://clientname(FILLIN).payableslockbox		1,500.00	12,850.17
2/28/2025	100036	Accurate Fence & Screen LLC	Reference: Fence & posts repair. https://clientname(FILLIN).payableslockbox.com		3,762.00	9,088.17
2/28/2025	100037	SiteOne Landscape Supply, LLC	Reference: Pump service for all 7-irrigation pump s. https://clientname(FILLIN)		1,775.00	7,313.17
2/28/2025			Service Charge		0.60	7,312.57
02/28/2025				33,814.46	26,692.57	7,312.57
3/3/2025	100038	Kutak Rock LLP	Reference: For Professional Legal Services Rendered, 12/8-12/12/28. https://cli		226.50	7,086.07
3/14/2025			Deposit	355.90		7,441.97
3/14/2025			Deposit	1,423.60		8,865.57
3/14/2025	31425		to post FY25 assessments received	22,464.03		31,329.60
3/14/2025	31425		to post FY25 assessments received		17,484.48	13,845.12
3/14/2025	31425		to post FY25 assessments received	17,484.48		31,329.60
3/26/2025		Kolter Homes		1,500.00		32,829.60
3/26/2025		Kolter Homes		483.00		33,312.60
3/27/2025	032725ach	Bank United.	bank wire fee		12.00	33,300.60
3/27/2025	31427		wire to DS from GF for FY25 tax deposits		17,484.48	15,816.12
3/28/2025	100006	Accurate Fence & Screen LLC	VOID: Reference: Fence & posts repair. https://clientname(FILLIN).payableslockb			15,816.12
3/28/2025	100039	Kutak Rock LLP	Invoice: 3527493 (Reference: For Professional Legal Services Rendered 1/4-1/30/2		483.00	15,333.12
3/28/2025	100040	Lake Pros LLC	Invoice: 2420 (Reference: Pond Maintenance Service.)		1,500.00	13,833.12
3/31/2025			Service Charge		0.60	13,832.52
03/31/2025				43,711.01	37,191.06	13,832.52
4/30/2025			Service Charge		0.60	13,831.92
4/30/2025			Service Charge		0.60	13,831.32
04/30/2025				-	1.20	13,831.32
5/12/2025			Deposit	569.44		14,400.76
5/13/2025			Deposit	711.80		15,112.56

**CRESSWIND DELAND CDD
CHECK REGISTER
FY 2025**

Date	Ref #	Vendor Name	Memo	Deposits	Disbursements	Acct Balance
5/13/2025	36773	Kolter Homes		4,871.82		19,984.38
5/13/2025	36773	Kolter Homes		915.98		20,900.36
5/14/2025			Deposit	1,921.86		22,822.22
5/20/2025	chk 38062	Kolter Homes		3,916.67		26,738.89
05/31/2025				12,907.57	-	26,738.89
6/2/2025			Deposit	782.98		27,521.87
6/6/2025	100041	Kai Connected, LLC	Invoice: 4520 (Reference: Professional Management Services Monthly.)		3,916.67	23,605.20
6/6/2025	100042	SiteOne Landscape Supply, LLC	Invoice: 150789208-001 (Reference: IQ 4G CELLULAR COMMUNICATIONS CARTRIDGE.)		4,871.82	18,733.38
6/6/2025	31429		to post FY25 assessments received	1,392.63		20,126.01
6/6/2025	31429		to post FY25 assessments received		1,083.93	19,042.08
6/6/2025	31429		to post FY25 assessments received	1,083.93		20,126.01
6/10/2025	100043	Kutak Rock LLP	Invoice: 3550031 (Reference: For Professional Legal Services Rendered 2/1-2/20/25.)		915.98	19,210.03
6/20/2025	100044	Lake Pros LLC	Invoice: 2548 (Reference: Pond Maintenance Service for 3 wet retention ponds and 2 dry retention...		1,500.00	17,710.03
6/20/2025	chk # 00039074	Kolter Homes		1,500.00		19,210.03
6/20/2025	chk # 00039074	Kolter Homes		392.00		19,602.03
6/20/2025	chk # 00039074	Kolter Homes		125.00		19,727.03
6/20/2025	chk # 00039074	Kolter Homes		125.00		19,852.03
6/20/2025	chk # 00039074	Kolter Homes		3,800.00		23,652.03
6/20/2025			Deposit	355.90		24,007.93
6/20/2025	chk # 00039998	Kolter Homes		1,500.00		25,507.93
6/20/2025			Deposit	355.90		25,863.83
6/24/2025	chk # 0039641	Kolter Homes		3,916.67		29,780.50
6/24/2025	chk # 0039641	Kolter Homes		434.00		30,214.50
6/24/2025	100045	Regions Bank Corporate Trust Operations	Invoice: 123303 (Reference: Annual Trustee Fee.)		3,800.00	26,414.50
6/24/2025	100046	Neighborhood Publications, Inc.	Invoice: CWDL4665 (Reference: Monthly Fee for Website Software.)		125.00	26,289.50
6/25/2025	100047	Neighborhood Publications, Inc.	Invoice: CWDL4666 (Reference: Monthly Fee for Website Software.)		125.00	26,164.50
6/25/2025	100048	Kai Connected, LLC	Invoice: 4549 (Reference: Professional Management Services May 2025.)		3,916.67	22,247.83
6/25/2025	100049	Lake Pros LLC	Invoice: 2718 (Reference: Pond Maintenance Service for 3 wet retention ponds and 2 dry retention...		3,000.00	19,247.83
6/26/2025	100050	Kutak Rock LLP	Invoice: 3554619 (Reference: For Professional Legal Services Rendered 3/8-3/27/25.) Invoice: ...		826.00	18,421.83
6/30/2025	53125		Service Charge		0.60	18,421.23
06/30/2025				15,764.01	24,081.67	18,421.23
7/8/2025			Deposit	427.08		18,848.31
7/31/2025			Service Charge		0.60	18,847.71
07/31/2025				427.08	0.60	18,847.71
8/6/2025		Kolter Homes		18,681.70		37,529.41
8/6/2025			Deposit	284.72		37,814.13
8/12/2025			Deposit	711.80		38,525.93
8/18/2025			Deposit	355.90		38,881.83
8/22/2025	100051	Kai Connected, LLC	Invoice: 4581 (Reference: Professional Management Services Monthly.) Invoice: 4613 (Referenc...		7,833.34	31,048.49
8/25/2025	100052	SiteOne Landscape Supply, LLC	Invoice: 149924653-001 (Reference: CO1401, Rain Bird IQ Cel Service.)		198.36	30,850.13
8/25/2025	100053	Lake Pros LLC	Invoice: 3061 (Reference: Pond Maintenance Service for 3 wet retention ponds and 2 dry retention...		1,500.00	29,350.13
8/26/2025	100054	Ormond Beach Observer	Invoice: 25-00344I (Reference: Cresswind DeLand Community Development District Public Hearings a...		259.25	29,090.88
8/26/2025	100055	Neighborhood Publications, Inc.	Invoice: CWDL4667 (Reference: Monthly Fee for Website Software.) Invoice: CWDL4668 (Reference...		250.00	28,840.88
8/26/2025	0103-00000911	Kolter Homes		7,558.26		36,399.14
8/29/2025			Service Charge		50.00	36,349.14
08/31/2025				27,592.38	10,090.95	36,349.14

EXHIBIT 4

[Return to Agenda](#)

**CRESSWIND DELAND
COMMUNITY DEVELOPMENT DISTRICT**

**FINANCIAL STATEMENTS
(Unaudited)**

SEPTEMBER 30, 2025

CRESSWIND DELAND COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
SEPTEMBER 30, 2025

	GENERAL FUND	DEBT SERVICE FUND	CONSTRUCTION FUND	TOTAL FUNDS
1 ASSETS				
2 RESTRICTED CASH FOR DEBT SERVICE	\$ 1,084	\$ -	\$ -	\$ 1,084
3 CASH-OPERATING ACCOUNT	20,785	-	-	20,785
4 DEBT SERVICE:				
5 REVENUE	-	15,922	-	15,922
6 SINKING FUND	-	8	-	8
7 INTEREST	-	38	-	38
8 RESERVE	-	181,578	-	181,578
9 COST OF ISSUANCE	-	-	-	-
10 ACQUISITION/CONSTRUCTION	-	-	9,170	9,170
11 ACCOUNTS RECEIVABLE - ON ROLL ASSESSMENTS	-	-	-	-
12 ACCOUNTS RECEIVABLE	15,079	-	-	15,079
13 DS - DUE FROM GF	-	1,084	-	1,084
14 PREPAIDS	10,835	-	-	10,835
15 DEPOSITS	-	-	-	-
16 TOTAL ASSETS	\$ 47,783	\$ 198,630	\$ 9,170	\$ 255,583
17 LIABILITIES AND FUND BALANCE				
18 LIABILITIES				
19 ACCOUNTS PAYABLE	\$ 29,639	\$ 1,084	\$ -	\$ 30,723
20 ACCRUED EXPENSES	2,528	-	-	2,528
21 DEFERRED REVENUE	-	-	-	-
22 GF DUE TO DS	1,084	(1,084)	-	-
23 TOTAL LIABILITIES	33,251	-	-	33,251
24 FUND BALANCES				
25 NON SPENDABLE	10,835	-	-	10,835
26 RESTRICTED FUND BALANCE	-	198,630	9,170	207,800
27 UNRESTRICTED NET ASSETS	(14,170)	-	-	(14,170)
28 NET CHANGE IN FUND BALANCE	17,867	-	-	17,867
29 TOTAL FUND BALANCE	14,532	198,630	9,170	222,332
30 TOTAL LIABILITIES AND FUND BALANCE	\$ 47,783	\$ 198,630	\$ 9,170	\$ 255,583

CRESSWIND DELAND COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD FROM OCTOBER 1, 2024 THROUGH SEPTEMBER 30, 2025

	FY 2025 Adopted Budget	FY 2025 Budget Year-to-Date	FY 2025 Actual Year-to-Date	VARIANCE Favorable (Unfavorable)
1 REVENUE				
2 DEVELOPER FUNDING	\$ 211,905	211,905	\$ 124,488	\$ (87,417)
3 ON ROLL TAX ASSESSMENTS	-	-	5,288	5,288
4 LOT CLOSINGS	-	-	20,226	20,226
5 TOTAL REVENUE	211,905	211,905	150,002	(61,903)
6 EXPENDITURES				
7 GENERAL ADMINISTRATIVE				
8 MANAGEMENT CONSULTING SERVICES	47,000	47,000	47,000	-
9 BANK FEES	500	500	98	402
10 AUDITING SERVICES	5,500	5,500	4,900	600
11 INSURANCE	5,500	5,500	4,340	1,160
12 REGULATORY AND PERMIT FEES	175	175	200	(25)
13 LEGAL ADVERTISEMENTS	4,500	4,500	672	3,828
14 ENGINEERING SERVICES	10,000	10,000	-	10,000
15 LEGAL SERVICES	25,000	25,000	6,982	18,018
16 WEBSITE HOSTING	2,015	2,015	1,263	752
17 ADMINISTRATIVE CONTINGENCY	10,000	10,000	64	9,936
18 TOTAL GENERAL ADMINISTRATIVE	110,190	110,190	65,519	44,671
19 DEBT ADMINISTRATION:				
20 DISSEMINATION AGENT	5,000	5,000	7,500	(2,500)
21 TRUSTEE FEES	4,040	4,040	1,267	2,773
22 ARBITRAGE	475	475	-	475
23 TOTAL DEBT ADMINISTRATION	9,515	9,515	8,767	748
24 PHYSICAL ENVIRONMENT				
25 AQUATIC MAINTENANCE	19,200	19,200	18,560	640
26 AERATORS	15,000	15,000	8,850	6,150
27 WETLAND MAINTENANCE	2,800	2,800	-	2,800
28 PUMP & WELL REPAIR & MAINTENANCE	5,200	5,200	11,027	(5,827)
29 PHYSICAL ENVIRONMENT CONTINGENCY	50,000	50,000	19,412	30,588
30 TOTAL PHYSICAL ENVIRONMENT	92,200	92,200	57,849	34,351
31 TOTAL EXPENDITURES	211,905	211,905	132,135	79,770
32 EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	-	17,867	17,867
33 FUND BALANCE - BEGINNING		(3,335)	(3,335)	-
34 FUND BALANCE - ENDING	\$ -	(3,335)	\$ 14,532	\$ 17,867

CRESSWIND DELAND COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND - SERIES 2024
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD FROM OCTOBER 1, 2024 THROUGH SEPTEMBER 30, 2025

	FY 2025 Adopted Budget	FY 2025 Budget Year-to-Date	FY 2025 Actual Year-to-Date	VARIANCE Favorable (Unfavorable)
1 REVENUE				
2 SPECIAL ASSESSMENT - ON ROLL	\$ -	\$ -	\$ 18,567	\$ 18,567
3 SPECIAL ASSESSMENT - OFF ROLL	361,654	361,654	165,878	(195,776)
4 PREPAYMENT REVENUE	-	-	-	-
5 INTEREST REVENUE	-	-	9,105	9,105
6 ASSESSMENT VIA LOT CLOSINGS	-	-	48,915	48,915
7 LESS: DISCOUNT ASSESSMENTS	-	-	-	-
8 TOTAL REVENUE	361,654	361,654	242,465	(119,189)
9 EXPENDITURES				
10 COUNTY - ASSESSMENT COLLECTION FEES	-	-	-	-
11 INTEREST EXPENSE				
12 MAY 1, 2025	144,208	144,208	144,208	-
13 NOVEMBER 1, 2024	142,446	142,446	118,571	23,875
14 PREPAYMENT	-	-	-	-
15 PRINCIPAL RETIREMENT	-	-	-	-
16 PRINCIPAL PAYMENT				
17 MAY 1, 2025	75,000	75,000	75,000	-
18 COST OF ISSUANCE	-	-	-	-
19 TOTAL EXPENDITURES	361,654	361,654	337,779	23,875
20 EXCESS REVENUE OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ (95,314)	\$ (95,314)
21 OTHER FINANCING SOURCES (USES)				
22 BOND PROCEEDS	-	-	-	-
23 TRANSFER IN (OUT)	-	-	(7,672)	(7,672)
24 TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ (7,672)	\$ (7,672)
25 FUND BALANCE - BEGINNING	-	301,616	301,616	-
26 FUND BALANCE - ENDING	\$ -	\$ 301,616	\$ 198,630	\$ (102,986)

**CRESSWIND DELAND COMMUNITY DEVELOPMENT DISTRICT
CONSTRUCTION FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD FROM OCTOBER 1, 2024 THROUGH SEPTEMBER 30, 2025**

	FY 2025 Actual Year-to-Date	
1 REVENUE		
2 DEVELOPER FUNDING	\$	-
3 BOND PROCEEDS		-
4 INTEREST		9,170
5 TOTAL REVENUE		9,170
6 EXPENDITURES		
7 CONSTRUCTION IN PROGRESS		-
8 TOTAL EXPENDITURES	\$	-
9 EXCESS REVENUE OVER (UNDER) EXPEND.		9,170
10 TRANSFER IN (OUT)		-
11 FUND BALANCE - BEGINNING		-
12 FUND BALANCE - ENDING	\$	9,170

CRESSWIND DELAND COMMUNITY DEVELOPMENT DISTRICT
CASH RECONCILIATION - GENERAL FUND
FOR THE PERIOD FROM OCTOBER 1, 2024 THROUGH SEPTEMBER 30, 2025

	Bank United (Operating Acct)
Ending Balance Per Bank Statement	32,674.09
Plus: Deposits in Transit	-
Less: Outstanding Checks	(10,804.73)
<i>Adjusted Bank Balance</i>	<u>\$ 21,869.36</u>
Beginning Cash Balance Per Books (Restricted & Operating)	36,349.14
Cash Receipts	13,991.62
Cash Disbursements	(28,471.40)
<i>Balance Per Books</i>	<u>\$ 21,869.36</u>

CRESSWIND DELAND COMMUNITY DEVELOPMENT DISTRICT
CHECK REGISTER
FY 2025

Date	Ref #	Vendor Name	Memo	Deposits	Disbursements	Acct Balance
09/30/2024		EOY Balance				11,736.04
10/1/2024	100012	Kutak Rock LLP	Invoice: 3410138 (Reference: For Professional Legal Services Rendered.) Invoi		5,817.87	5,918.17
10/2/2024		Kolter Homes		1,619.10		7,537.27
10/7/2024			VOID: Deposit	-		7,537.27
10/7/2024		Kolter Homes	Lot Closings	431.48		7,968.75
10/7/2024		Kolter Homes	Lot Closings	517.78		8,486.53
10/7/2024		Kolter Homes	Lot Closings	345.19		8,831.72
10/7/2024		Kolter Homes	Lot Closings	22.57		8,854.29
10/7/2024		Kolter Homes	Lot Closings	431.48		9,285.77
10/7/2024		Kolter Homes	Lot Closings	431.48		9,717.25
10/7/2024		Kolter Homes	Lot Closings	431.48		10,148.73
10/7/2024		Kolter Homes	Lot Closings	431.48		10,580.21
10/15/2024	100013	Kutak Rock LLP	Invoice: 3395171 (Reference: Professional Legal Services Rendered.) Invoice:		5,290.68	5,289.53
10/28/2024		Kolter Homes		9,794.47		15,084.00
10/28/2024		Kolter Homes		1,739.50		16,823.50
10/28/2024		Kolter Homes		734.00		17,557.50
10/28/2024		Kolter Homes		7,916.67		25,474.17
10/30/2024	100014	Ormond Beach Observer.	Invoice: 24-003961 (Reference: Public Hearing on August 22, 2024.) Invoice: 2		461.13	25,013.04
10/30/2024	100015	Breeze Connected, LLC, CDD	Invoice: 3677 (Reference: Professional Management.) Invoice: 4024 (Reference:		11,750.01	13,263.03
10/30/2024	100016	Lake Pros LLC	Invoice: 1683 (Reference: Pond Maintenance Service.) Invoice: 1815 (Reference		3,000.00	10,263.03
10/30/2024	100017	Kutak Rock LLP	Invoice: 3451731 (Reference: For Professional Legal Services Rendered.) Invoi		2,473.50	7,789.53
10/31/2024				24,846.68	28,793.19	7,789.53
11/1/2024	100018	DISCLOSURE TECHNOLOGY SERVICES, LLC	Invoice: 1215 (Reference: DTS MUNI ? CDA SaaS, 1 Year Subscription.)		2,500.00	5,289.53
11/27/2024	100019	Florida Dept of Economic Opportunity	VOID: Invoice: 91707 (Reference: Annual District Filing Fee.)			5,289.53
11/30/2024				-	2,500.00	5,289.53
12/10/2024	Online	Florida Dept of Economic Opportunity	VOID: Annual District Filing Fee.-paid by Kaylee billed by Breeze			5,289.53
12/13/2024	100020	Lake Pros LLC	Invoice: 1469 (Reference: Pond Maintenance Service.)		1,500.00	3,789.53
12/26/2024		Kolter Homes	Lot Closings	431.48		4,221.01
12/26/2024		Kolter Homes	Lot Closings	517.78		4,738.79
12/26/2024		Kolter Homes	Lot Closings	431.48		5,170.27
12/26/2024		Kolter Homes	Lot Closings	175.00		5,345.27
12/26/2024		Kolter Homes	Lot Closings	273.07		5,618.34
12/31/2024	593		Stop payment fee		30.00	5,588.34
12/31/2024				1,828.81	1,530.00	5,588.34
1/10/2025			Deposit	1,200.00		6,788.34
1/10/2025			Deposit	2,135.40		8,923.74
1/10/2025		Kolter Homes		6,124.76		15,048.50
1/10/2025		Kolter Homes		1,200.00		16,248.50
1/10/2025		Kolter Homes		5,629.08		21,877.58
1/10/2025		Kolter Homes		5,746.84		27,624.42
1/13/2025	100021	Breeze Connected, LLC	Invoice: 4057 (Reference: Localiq - Advertisement, and FedEx - 9/13.) Invoice		13,408.07	14,216.35
1/13/2025	100022	Lake Pros LLC	Invoice: 1929 (Reference: Pond Maintenance Service.) Invoice: 2052 (Reference		3,000.00	11,216.35
1/13/2025	100023	Breeze	Invoice: 19711 (Reference: Service Area CDD - Monthly.)		1,200.00	10,016.35
1/13/2025	100024	Breeze Connected, LLC	Invoice: 3931 (Reference: Professional Management Services Monthly.) Invoice		5,166.67	4,849.68
1/13/2025	100025	Lake Pros LLC	Invoice: 1568 (Reference: Pond Maintenance Service.)		1,500.00	3,349.68
1/15/2025	596		Check 28328 returned - developer stopped payment after deposited		1,200.00	2,149.68
1/15/2025	596		returned check fee		15.00	2,134.68
1/15/2025	596		wire fee		10.00	2,124.68

CRESSWIND DELAND COMMUNITY DEVELOPMENT DISTRICT
CHECK REGISTER
FY 2025

Date	Ref #	Vendor Name	Memo	Deposits	Disbursements	Acct Balance
1/23/2025	100026	Kutak Rock LLP	Invoice: 3484377 (Reference: For Professional Legal Services Rendered.)		734.00	1,390.68
1/27/2025	100027	Breeze Connected, LLC	Invoice: 4359 (Reference: Money returned back to CDD.)		1,200.00	190.68
01/31/2025				22,036.08	27,433.74	190.68
2/3/2025	100028	Kutak Rock LLP	Invoice: 3469605 (Reference: For Professional Legal Services Rendered.)		656.50	(465.82)
2/14/2025	021425ach	U.S. BANK	wire fee		15.00	(480.82)
2/18/2025			Deposit	3,630.18		3,149.36
2/18/2025			Deposit	355.90		3,505.26
2/18/2025	598	K Title Company LLC	Lot closing checks sent to wrong Trustee bank and returned from US bank-this che	3,749.04		7,254.30
2/19/2025		Kolter Homes		5,416.67		12,670.97
2/19/2025		Kolter Homes		674.50		13,345.47
2/19/2025	597			1,200.00		14,545.47
2/21/2025	100029	Innersync	Invoice: INV-SN-497 (Reference: Subscription: 12/15/204-12/14/25.)		615.00	13,930.47
2/21/2025	100030	Breeze Connected, LLC	Invoice: 4341 (Reference: Professional Management.)		3,916.67	10,013.80
2/21/2025	100031	Lake Pros LLC	Invoice: 2172 (Reference: Pond Maintenance Service.)		1,500.00	8,513.80
2/21/2025	100032	Ormond Beach Observer.	Invoice: 24-004931 (Reference: Public Hearing.)		59.50	8,454.30
2/25/2025	022525ach	U.S. BANK	wire fee		12.00	8,442.30
2/25/2025	100033	Breeze Connected, LLC	Invoice: 4420 (Reference: Professional Management Services Monthly.) Invoice		3,923.26	4,519.04
2/25/2025	598R	K Title Company LLC	Reverse of GJE 598 -- Lot closing checks sent to wrong Trustee bank and returned		3,749.04	770.00
2/28/2025			Deposit	3,916.67		4,686.67
2/28/2025			Deposit	2,400.00		7,086.67
2/28/2025		Kolter Homes		7,209.50		14,296.17
2/28/2025		Kolter Homes		5,262.00		19,558.17
2/28/2025	100034	Egis Insurance Advisors LLC	Reference: Policy #1001241203 12/11/2024-12/11/2025 Florida Insurance Alliance.		5,208.00	14,350.17
2/28/2025	100035	Lake Pros LLC	Reference: Pond Maintenance Service. https://clientname(FILLIN).payableslockbox		1,500.00	12,850.17
2/28/2025	100036	Accurate Fence & Screen LLC	Reference: Fence & posts repair. https://clientname(FILLIN).payableslockbox.com		3,762.00	9,088.17
2/28/2025	100037	SiteOne Landscape Supply, LLC	Reference: Pump service for all 7-irrigation pump s. https://clientname(FILLIN)		1,775.00	7,313.17
2/28/2025			Service Charge		0.60	7,312.57
02/28/2025				33,814.46	26,692.57	7,312.57
3/3/2025	100038	Kutak Rock LLP	Reference: For Professional Legal Services Rendered, 12/8-12/12/28. https://cli		226.50	7,086.07
3/14/2025			Deposit	355.90		7,441.97
3/14/2025			Deposit	1,423.60		8,865.57
3/14/2025	31425		to post FY25 assessments received	22,464.03		31,329.60
3/14/2025	31425		to post FY25 assessments received		17,484.48	13,845.12
3/14/2025	31425		to post FY25 assessments received	17,484.48		31,329.60
3/26/2025		Kolter Homes		1,500.00		32,829.60
3/26/2025		Kolter Homes		483.00		33,312.60
3/27/2025	032725ach	Bank United.	bank wire fee		12.00	33,300.60
3/27/2025	31427		wire to DS from GF for FY25 tax deposits		17,484.48	15,816.12
3/28/2025	100006	Accurate Fence & Screen LLC	VOID: Reference: Fence & posts repair. https://clientname(FILLIN).payableslockb			15,816.12
3/28/2025	100039	Kutak Rock LLP	Invoice: 3527493 (Reference: For Professional Legal Services Rendered 1/4-1/30/2		483.00	15,333.12
3/28/2025	100040	Lake Pros LLC	Invoice: 2420 (Reference: Pond Maintenance Service.)		1,500.00	13,833.12
3/31/2025			Service Charge		0.60	13,832.52
03/31/2025				43,711.01	37,191.06	13,832.52
4/30/2025			Service Charge		0.60	13,831.92
4/30/2025			Service Charge		0.60	13,831.32
04/30/2025				-	1.20	13,831.32
5/12/2025			Deposit	569.44		14,400.76
5/13/2025			Deposit	711.80		15,112.56

CRESSWIND DELAND COMMUNITY DEVELOPMENT DISTRICT
CHECK REGISTER
FY 2025

Date	Ref #	Vendor Name	Memo	Deposits	Disbursements	Acct Balance
5/13/2025	36773	Kolter Homes		4,871.82		19,984.38
5/13/2025	36773	Kolter Homes		915.98		20,900.36
5/14/2025			Deposit	1,921.86		22,822.22
5/20/2025	chk 38062	Kolter Homes		3,916.67		26,738.89
05/31/2025				12,907.57	-	26,738.89
6/2/2025			Deposit	782.98		27,521.87
6/6/2025	100041	Kai Connected, LLC	Invoice: 4520 (Reference: Professional Management Services Monthly.)		3,916.67	23,605.20
6/6/2025	100042	SiteOne Landscape Supply, LLC	Invoice: 150789208-001 (Reference: IQ 4G CELLULAR COMMUNICATIONS CARTRIDGE.)		4,871.82	18,733.38
6/6/2025	31429		to post FY25 assessments received	1,392.63		20,126.01
6/6/2025	31429		to post FY25 assessments received		1,083.93	19,042.08
6/6/2025	31429		to post FY25 assessments received	1,083.93		20,126.01
6/10/2025	100043	Kutak Rock LLP	Invoice: 3550031 (Reference: For Professional Legal Services Rendered 2/1-2/20/25.)		915.98	19,210.03
6/20/2025	100044	Lake Pros LLC	Invoice: 2548 (Reference: Pond Maintenance Service for 3 wet retention ponds and 2 dry retention...		1,500.00	17,710.03
6/20/2025	chk # 00039074	Kolter Homes		1,500.00		19,210.03
6/20/2025	chk # 00039074	Kolter Homes		392.00		19,602.03
6/20/2025	chk # 00039074	Kolter Homes		125.00		19,727.03
6/20/2025	chk # 00039074	Kolter Homes		125.00		19,852.03
6/20/2025	chk # 00039074	Kolter Homes		3,800.00		23,652.03
6/20/2025			Deposit	355.90		24,007.93
6/20/2025	chk # 00039998	Kolter Homes		1,500.00		25,507.93
6/20/2025			Deposit	355.90		25,863.83
6/24/2025	chk # 0039641	Kolter Homes		3,916.67		29,780.50
6/24/2025	chk # 0039641	Kolter Homes		434.00		30,214.50
6/24/2025	100045	Regions Bank Corporate Trust Operations	Invoice: 123303 (Reference: Annual Trustee Fee.)		3,800.00	26,414.50
6/24/2025	100046	Neighborhood Publications, Inc.	Invoice: CWDL4665 (Reference: Monthly Fee for Website Software.)		125.00	26,289.50
6/25/2025	100047	Neighborhood Publications, Inc.	Invoice: CWDL4666 (Reference: Monthly Fee for Website Software.)		125.00	26,164.50
6/25/2025	100048	Kai Connected, LLC	Invoice: 4549 (Reference: Professional Management Services May 2025.)		3,916.67	22,247.83
6/25/2025	100049	Lake Pros LLC	Invoice: 2718 (Reference: Pond Maintenance Service for 3 wet retention ponds and 2 dry retention...		3,000.00	19,247.83
6/26/2025	100050	Kutak Rock LLP	Invoice: 3554619 (Reference: For Professional Legal Services Rendered 3/8-3/27/25.) Invoice: ...		826.00	18,421.83
6/30/2025	53125		Service Charge		0.60	18,421.23
06/30/2025				15,764.01	24,081.67	18,421.23
7/8/2025			Deposit	427.08		18,848.31
7/31/2025			Service Charge		0.60	18,847.71
07/31/2025				427.08	0.60	18,847.71
8/6/2025		Kolter Homes		18,681.70		37,529.41
8/6/2025			Deposit	284.72		37,814.13
8/12/2025			Deposit	711.80		38,525.93
8/18/2025			Deposit	355.90		38,881.83
8/22/2025	100051	Kai Connected, LLC	Invoice: 4581 (Reference: Professional Management Services Monthly.) Invoice: 4613 (Referenc...		7,833.34	31,048.49
8/25/2025	100052	SiteOne Landscape Supply, LLC	Invoice: 149924653-001 (Reference: CO1401, Rain Bird IQ Cel Service.)		198.36	30,850.13
8/25/2025	100053	Lake Pros LLC	Invoice: 3061 (Reference: Pond Maintenance Service for 3 wet retention ponds and 2 dry retention...		1,500.00	29,350.13
8/26/2025	100054	Ormond Beach Observer	Invoice: 25-00344I (Reference: Cresswind DeLand Community Development District Public Hearings a...		259.25	29,090.88
8/26/2025	100055	Neighborhood Publications, Inc.	Invoice: CWDL4667 (Reference: Monthly Fee for Website Software.) Invoice: CWDL4668 (Reference...		250.00	28,840.88
8/26/2025	0103-00000911	Kolter Homes		7,558.26		36,399.14
8/29/2025			Service Charge		50.00	36,349.14
08/31/2025				27,592.38	10,090.95	36,349.14
9/2/2025	100056	Kai Connected, LLC	Invoice: 4696 (Reference: Professional Management Services Monthly.)		3,916.67	32,432.47
9/2/2025	100057	Lake Pros LLC	Invoice: 2954 (Reference: 50% Deposit - invoice for Fountain Installation: AquaElite Shp, Diamo...		8,850.00	23,582.47

CRESSWIND DELAND COMMUNITY DEVELOPMENT DISTRICT
CHECK REGISTER
FY 2025

Date	Ref #	Vendor Name	Memo	Deposits	Disbursements	Acct Balance
9/17/2025			Deposit	50.00		23,632.47
9/22/2025	100058	Kai	Invoice: 21081 (Reference: FedEx.) Invoice: 21094 (Reference: Column advertising expense.)		54.37	23,578.10
9/22/2025			Deposit	355.90		23,934.00
9/23/2025	100059	SiteOne Landscape Supply, LLC	Invoice: 152305293-001 (Reference: Pump service.) Invoice: 155658600-001 (Reference: Rain Bir...		4,181.74	19,752.26
9/25/2025	0103-00001739	Kolter Homes		12,518.02		32,270.28
9/26/2025	100060	Kai	Invoice: 20716 (Reference: FedEx.)		36.20	32,234.08
9/26/2025	100061	Neighborhood Publications, Inc.	Invoice: CWDL4669 (Reference: Monthly Fee for Website Software.)		125.00	32,109.08
9/26/2025	100062	Alphagraphics Tampa Print	Invoice: 251675 (Reference: Letters.)		371.65	31,737.43
9/26/2025	100063	Dibartolomeo, McBee, Hartley & Barnes, PA	Invoice: 90112067 (Reference: Services rendered regarding audited financial statements for the y...		4,900.00	26,837.43
9/26/2025	100064	Kutak Rock LLP	Invoice: 3597538 (Reference: For Professional Legal Services Rendered 6/2-6/27/25.)		725.60	26,111.83
9/26/2025	100065	Kai Connected, LLC	Invoice: 4487 (Reference: Professional Management.)		3,810.17	22,301.66
9/26/2025	100066	Lake Pros LLC	Invoice: 3201 (Reference: Pond Maintenance Service for 3 wet retention ponds and 2 dry retention...		1,500.00	20,801.66
9/29/2025			Deposit	355.90		21,157.56
9/30/2025			Deposit	711.80		21,869.36
09/30/2025				13,991.62	28,471.40	21,869.36

EXHIBIT 5

[Return to Agenda](#)

**CRESSWIND DELAND
COMMUNITY DEVELOPMENT DISTRICT**

**FINANCIAL STATEMENTS
(Unaudited)**

OCTOBER 31, 2025

CRESSWIND DELAND COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
OCTOBER 31, 2025

	GENERAL FUND	DEBT SERVICE FUND	CONSTRUCTION FUND	TOTAL FUNDS
1 ASSETS				
2 RESTRICTED CASH FOR DEBT SERVICE	\$ -	\$ -	\$ -	\$ -
3 CASH-OPERATING ACCOUNT	14,637	-	-	14,637
4 DEBT SERVICE:				
5 REVENUE	-	2,334	-	2,334
6 SINKING FUND	-	8	-	8
7 INTEREST	-	142,446	-	142,446
8 RESERVE	-	182,171	-	182,171
9 COST OF ISSUANCE	-	-	-	-
10 ACQUISITION/CONSTRUCTION	-	-	9,182	9,182
11 ACCOUNTS RECEIVABLE - ON ROLL ASSESSMENTS	-	-	-	-
12 ACCOUNTS RECEIVABLE	22,321	-	-	22,321
13 DS - DUE FROM GF	-	-	-	-
14 PREPAIDS	9,422	-	-	9,422
15 DEPOSITS	-	-	-	-
16 TOTAL ASSETS	\$ 46,380	\$ 326,959	\$ 9,182	\$ 382,521
17 LIABILITIES AND FUND BALANCE				
18 LIABILITIES				
19 ACCOUNTS PAYABLE	\$ 34,386	\$ -	\$ -	\$ 34,386
20 ACCRUED EXPENSES	-	-	-	-
21 DEFERRED REVENUE	-	-	-	-
22 GF DUE TO DS	-	-	-	-
23 TOTAL LIABILITIES	34,386	-	-	34,386
24 FUND BALANCES				
25 NON SPENDABLE	9,422	-	-	9,422
26 RESTRICTED FUND BALANCE	-	326,959	9,182	336,141
27 UNRESTRICTED NET ASSETS	6,378	-	-	6,378
28 NET CHANGE IN FUND BALANCE	(3,806)	-	-	(3,806)
29 TOTAL FUND BALANCE	11,994	326,959	9,182	348,135
30 TOTAL LIABILITIES AND FUND BALANCE	\$ 46,380	\$ 326,959	\$ 9,182	\$ 382,521

**CRESSWIND DELAND COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD FROM OCTOBER 1, 2025 THROUGH OCTOBER 31, 2025**

	FY 2026 Adopted Budget	FY 2026 Budget Year-to-Date	FY 2026 Actual Year-to-Date	VARIANCE Favorable (Unfavorable)
1 REVENUE				
2 DEVELOPER FUNDING	\$ -	\$ -	\$ 11,404	\$ 11,404
3 ON ROLL TAX ASSESSMENTS	18,289	-	-	-
4 OFF ROLL TAX ASSESSMENTS	196,916	16,410	-	(16,410)
5 LOT CLOSINGS	-	-	1,507	1,507
6 MISCELLANEOUS INCOME	-	-	30	30
7 TOTAL REVENUE	215,205	16,410	12,941	(3,469)
8 EXPENDITURES				
9 GENERAL ADMINISTRATIVE				
10 MANAGEMENT CONSULTING SERVICES	47,000	3,917	3,917	-
11 BANK FEES	500	42	-	42
12 AUDITING SERVICES	5,500	0	-	-
13 INSURANCE	7,500	625	1,045	(420)
14 REGULATORY AND PERMIT FEES	175	0	-	-
15 LEGAL ADVERTISEMENTS	4,500	375	-	375
16 ENGINEERING SERVICES	10,000	833	-	833
17 LEGAL SERVICES	25,000	2,083	-	2,083
18 WEBSITE HOSTING	2,015	168	51	117
19 ADMINISTRATIVE CONTINGENCY	10,000	833	67	766
20 TOTAL GENERAL ADMINISTRATIVE	112,190	8,876	5,080	3,796
21 DEBT ADMINISTRATION:				
22 DISSEMINATION AGENT	7,500	2,500	2,500	-
23 TRUSTEE FEES	4,040	317	317	-
24 ARBITRAGE	475	0	-	-
25 TOTAL DEBT ADMINISTRATION	12,015	2,817	2,817	-
26 PHYSICAL ENVIRONMENT				
27 AQUATIC MAINTENANCE	21,360	1,780	-	1,780
28 AERATORS	15,000	8,850	8,850	-
29 WETLAND MAINTENANCE	2,800	233	-	233
30 PUMP & WELL REPAIR & MAINTENANCE	5,200	433	-	433
31 PHYSICAL ENVIRONMENT CONTINGENCY	46,640	3,887	-	3,887
32 TOTAL PHYSICAL ENVIRONMENT	91,000	15,183	8,850	6,333
33 TOTAL EXPENDITURES	215,205	26,876	16,747	10,129
34 EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	(10,466)	(3,806)	6,660
35 FUND BALANCE - BEGINNING	(3,335)	15,800	15,800	-
36 FUND BALANCE - ENDING	\$ (3,335)	5,334	\$ 11,994	\$ 6,660

CRESSWIND DELAND COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND - SERIES 2024
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD FROM OCTOBER 1, 2025 THROUGH OCTOBER 31, 2025

	FY 2026 Adopted Budget	FY 2026 Budget Year-to-Date	FY 2026 Actual Year-to-Date	VARIANCE Favorable (Unfavorable)
1 REVENUE				
2 SPECIAL ASSESSMENT - ON ROLL	\$ -	\$ -	\$ -	\$ -
3 SPECIAL ASSESSMENT - OFF ROLL	363,156	30,263	120,189	89,926
4 PREPAYMENT REVENUE	-	-	-	-
5 INTEREST REVENUE	-	-	642	642
6 ASSESSMENT VIA LOT CLOSINGS	-	-	7,498	7,498
7 LESS: DISCOUNT ASSESSMENTS	-	-	-	-
8 TOTAL REVENUE	363,156	30,263	128,329	98,066
9 EXPENDITURES				
10 COUNTY - ASSESSMENT COLLECTION FEES	-	-	-	-
11 INTEREST EXPENSE				
12 NOVEMBER 1, 2025	-	-	-	-
13 MAY 1, 2026	142,446	-	-	-
14 NOVEMBER 1, 2026	140,566	-	-	-
15 PREPAYMENT	-	-	-	-
16 PRINCIPAL RETIREMENT	-	-	-	-
17 PRINCIPAL PAYMENT				
18 MAY 1, 2026	80,000	-	-	-
19 COST OF ISSUANCE	-	-	-	-
20 TOTAL EXPENDITURES	363,012	-	-	-
21 EXCESS REVENUE OVER (UNDER) EXPENDITURES	\$ 144	\$ 30,263	\$ 128,329	\$ 98,066
22 OTHER FINANCING SOURCES (USES)				
23 BOND PROCEEDS	-	-	-	-
24 TRANSFER IN (OUT)	-	-	-	-
25 TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
26 FUND BALANCE - BEGINNING	-	198,630	198,630	-
27 FUND BALANCE - ENDING	\$ 144	\$ 228,893	\$ 326,959	\$ 98,066

**CRESSWIND DELAND COMMUNITY DEVELOPMENT DISTRICT
CONSTRUCTION FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD FROM OCTOBER 1, 2025 THROUGH OCTOBER 31, 2025**

	FY 2025 Actual Year-to-Date
1 REVENUE	
2 DEVELOPER FUNDING	\$ -
3 BOND PROCEEDS	-
4 INTEREST	11
5 TOTAL REVENUE	11
6 EXPENDITURES	
7 CONSTRUCTION IN PROGRESS	-
8 TOTAL EXPENDITURES	\$ -
9 EXCESS REVENUE OVER (UNDER) EXPEND.	11
10 TRANSFER IN (OUT)	-
11 FUND BALANCE - BEGINNING	9,171
12 FUND BALANCE - ENDING	\$ 9,182

**CRESSWIND DELAND COMMUNITY DEVELOPMENT DISTRICT
CASH RECONCILIATION - GENERAL FUND
FOR THE PERIOD FROM OCTOBER 1, 2025 THROUGH OCTOBER 31, 2025**

	<u>Bank United (Operating Acct)</u>
Ending Balance Per Bank Statement	15,305.09
Plus: Deposits in Transit	-
Less: Outstanding Checks	(668.00)
<i>Adjusted Bank Balance</i>	<u><u>\$ 14,637.09</u></u>
Beginning Cash Balance Per Books (Restricted & Operating)	21,869.36
Cash Receipts	6,966.72
Cash Disbursements	(14,198.99)
<i>Balance Per Books</i>	<u><u>\$ 14,637.09</u></u>

CRESSWIND DELAND COMMUNITY DEVELOPMENT DISTRICT
CHECK REGISTER
FY 2026

Date	Ref #	Vendor Name	Memo	Deposits	Disbursements	Acct Balance
Balance at 9/30/25						21,869.36
10/3/2025			Deposit	30		21,899.36
10/7/2025			Deposit	355.9		22,255.26
10/8/2025	100067	Kai Connected, LLC	Invoice: 4797 (Reference: Professional Management.)		3916.67	18,338.59
10/9/2025	0103-00002303	Kolter Homes		5429.73		23,768.32
10/9/2025	100068	Kutak Rock LLP	Invoice: 3638073 (Reference: For Professional Legal Services Rendered 8/2025.)		2527.6	21,240.72
10/9/2025	100069	Kai	Invoice: 20927 (Reference: DS FedEx.)		13.06	21,227.66
10/9/2025	100070	Kai Connected, LLC	Invoice: 4746 (Reference: Professional Management Services Monthly.)		3916.67	17,310.99
10/9/2025	100071	Lake Pros LLC	Invoice: 3369 (Reference: Pond Maintenance Service.)		1500	15,810.99
10/10/2025	100072	Lake Pros LLC	Invoice: 3452 (Reference: Pond Maintenance Service.)		560	15,250.99
10/10/2025	100073	Kai	Invoice: 21219 (Reference: FedEx.)		13.06	15,237.93
10/14/2025			Deposit	355.9		15,593.83
10/23/2025	100074	Neighborhood Publications, Inc.	Invoice: CWDL4670 (Reference: Monthly Fee for Website Software.)		125	15,468.83
10/23/2025	100075	Kutak Rock LLP	Invoice: 3623336 (Reference: For Professional Legal Services Rendered 7/25.)		543	14,925.83
10/27/2025	20252960017	Cresswind DeLand c/o Regions Bank	DS Due 2024 AA1		1083.93	13,841.90
10/29/2025			Deposit	795.19		14,637.09
Balance at 10/31/25				6,966.72	14,198.99	14,637.09

EXHIBIT 6

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**CRESSWIND DELAND
COMMUNITY DEVELOPMENT DISTRICT**

**FINANCIAL STATEMENTS
(Unaudited)**

NOVEMBER 30, 2025

CRESSWIND DELAND COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
NOVEMBER 30, 2025

	GENERAL FUND	DEBT SERVICE FUND	CONSTRUCTION FUND	TOTAL FUNDS
1 ASSETS				
2 RESTRICTED CASH FOR DEBT SERVICE	\$ 35,428	\$ -	\$ -	\$ 35,428
3 CASH-OPERATING ACCOUNT	21,189	-	-	21,189
4 DEBT SERVICE:				
5 REVENUE	-	9,157	-	9,157
6 SINKING FUND	-	8	-	8
7 INTEREST	-	44	-	44
8 RESERVE	-	182,759	-	182,759
9 COST OF ISSUANCE	-	-	-	-
10 ACQUISITION/CONSTRUCTION	-	-	9,211	9,211
11 ACCOUNTS RECEIVABLE - ON ROLL ASSESSMENTS	14,466	50,050	-	64,516
12 ACCOUNTS RECEIVABLE	13,000	-	-	13,000
13 DS - DUE FROM GF	-	35,428	-	35,428
14 PREPAIDS	8,009	-	-	8,009
15 DEPOSITS	-	-	-	-
16 TOTAL ASSETS	\$ 92,092	\$ 277,446	\$ 9,211	\$ 378,749
17 LIABILITIES AND FUND BALANCE				
18 LIABILITIES				
19 ACCOUNTS PAYABLE	\$ 30,231	\$ -	\$ -	\$ 30,231
20 ACCRUED EXPENSES	-	-	-	-
21 DEFERRED REVENUE ON ROLL	14,466	50,050	-	64,516
22 GF DUE TO DS	35,428	-	-	35,428
23 TOTAL LIABILITIES	80,125	50,050	-	130,175
24 FUND BALANCES				
25 NON SPENDABLE	8,009	-	-	8,009
26 RESTRICTED FUND BALANCE	-	227,396	9,211	236,607
27 UNRESTRICTED NET ASSETS	7,791	-	-	7,791
28 NET CHANGE IN FUND BALANCE	(3,833)	-	-	(3,833)
29 TOTAL FUND BALANCE	11,967	227,396	9,211	248,574
30 TOTAL LIABILITIES AND FUND BALANCE	\$ 92,092	\$ 277,446	\$ 9,211	\$ 378,749

CRESSWIND DELAND COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD FROM OCTOBER 1, 2025 THROUGH NOVEMBER 30, 2025

	FY 2026 Adopted Budget	FY 2026 Budget Year-to-Date	FY 2026 Actual Year-to-Date	VARIANCE Favorable (Unfavorable)
1 REVENUE				
2 DEVELOPER FUNDING	\$ -	\$ -	\$ 11,404	\$ 11,404
3 ON ROLL TAX ASSESSMENTS	18,289	1,829	10,240	8,411
4 OFF ROLL TAX ASSESSMENTS	196,916	32,819	-	(32,819)
5 LOT CLOSINGS	-	-	2,664	2,664
6 MISCELLANEOUS INCOME	-	-	30	30
7 TOTAL REVENUE	215,205	34,648	24,338	(10,310)
8 EXPENDITURES				
9 GENERAL ADMINISTRATIVE				
10 MANAGEMENT CONSULTING SERVICES	47,000	7,833	7,833	-
11 BANK FEES	500	83	-	83
12 AUDITING SERVICES	5,500	0	-	-
13 INSURANCE	7,500	1,250	2,090	(840)
14 REGULATORY AND PERMIT FEES	175	175	175	-
15 LEGAL ADVERTISEMENTS	4,500	750	-	750
16 ENGINEERING SERVICES	10,000	1,667	-	1,667
17 LEGAL SERVICES	25,000	4,167	-	4,167
18 WEBSITE HOSTING	2,015	336	103	233
19 ADMINISTRATIVE CONTINGENCY	10,000	1,667	107	1,560
20 TOTAL GENERAL ADMINISTRATIVE	112,190	17,928	10,308	7,620
21 DEBT ADMINISTRATION:				
22 DISSEMINATION AGENT	7,500	2,500	2,500	-
23 TRUSTEE FEES	4,040	633	633	-
24 ARBITRAGE	475	0	-	-
25 TOTAL DEBT ADMINISTRATION	12,015	3,133	3,133	-
26 PHYSICAL ENVIRONMENT				
27 ELECTRIC	-	0	2,115	(2,115)
28 AQUATIC MAINTENANCE	21,360	3,560	1,780	1,780
29 AERATORS	15,000	8,850	8,850	-
30 WETLAND MAINTENANCE	2,800	467	-	467
31 PUMP & WELL REPAIR & MAINTENANCE	5,200	867	1,985	(1,118)
32 PHYSICAL ENVIRONMENT CONTINGENCY	46,640	7,773	-	7,773
33 TOTAL PHYSICAL ENVIRONMENT	91,000	21,517	14,730	6,787
34 TOTAL EXPENDITURES	215,205	42,578	28,171	14,407
35 EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	(7,930)	(3,833)	4,097
36 FUND BALANCE - BEGINNING	(3,335)	15,800	15,800	-
37 FUND BALANCE - ENDING	\$ (3,335)	\$ 7,870	\$ 11,967	\$ 4,097

CRESSWIND DELAND COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND - SERIES 2024
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD FROM OCTOBER 1, 2025 THROUGH NOVEMBER 30, 2025

	FY 2026 Adopted Budget	FY 2026 Budget Year-to-Date	FY 2026 Actual Year-to-Date	VARIANCE Favorable (Unfavorable)
1 REVENUE				
2 SPECIAL ASSESSMENT - ON ROLL	\$ -	\$ -	\$ 35,428	\$ 35,428
3 SPECIAL ASSESSMENT - OFF ROLL	363,156	60,526	120,189	59,663
4 PREPAYMENT REVENUE	-	-	-	-
5 INTEREST REVENUE	-	-	1,348	1,348
6 ASSESSMENT VIA LOT CLOSINGS	-	-	14,246	14,246
7 LESS: DISCOUNT ASSESSMENTS	-	-	-	-
8 TOTAL REVENUE	363,156	60,526	171,211	110,685
9 EXPENDITURES				
10 COUNTY - ASSESSMENT COLLECTION FEES	-	-	-	-
11 INTEREST EXPENSE				
12 NOVEMBER 1, 2025	142,446	142,445	142,445	-
13 MAY 1, 2026	140,566	-	-	-
14 PREPAYMENT	-	-	-	-
15 PRINCIPAL RETIREMENT	-	-	-	-
16 PRINCIPAL PAYMENT				
17 MAY 1, 2026	80,000	-	-	-
18 COST OF ISSUANCE	-	-	-	-
19 TOTAL EXPENDITURES	363,012	142,445	142,445	-
20 EXCESS REVENUE OVER (UNDER) EXPENDITURES	\$ 144	\$ (81,919)	\$ 28,766	\$ 110,685
21 OTHER FINANCING SOURCES (USES)				
22 BOND PROCEEDS	-	-	-	-
23 TRANSFER IN (OUT)	-	-	-	-
24 TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
25 FUND BALANCE - BEGINNING	-	198,630	198,630	-
26 FUND BALANCE - ENDING	\$ 144	\$ 116,711	\$ 227,396	\$ 110,685

**CRESSWIND DELAND COMMUNITY DEVELOPMENT DISTRICT
CONSTRUCTION FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE PERIOD FROM OCTOBER 1, 2025 THROUGH NOVEMBER 30, 2025**

	FY 2025 Actual Year-to-Date
1 REVENUE	
2 DEVELOPER FUNDING	\$ -
3 BOND PROCEEDS	-
4 INTEREST	40
5 TOTAL REVENUE	40
6 EXPENDITURES	
7 CONSTRUCTION IN PROGRESS	-
8 TOTAL EXPENDITURES	\$ -
9 EXCESS REVENUE OVER (UNDER) EXPEND.	40
10 TRANSFER IN (OUT)	-
11 FUND BALANCE - BEGINNING	9,171
12 FUND BALANCE - ENDING	\$ 9,211

CRESSWIND DELAND COMMUNITY DEVELOPMENT DISTRICT
CASH RECONCILIATION - GENERAL FUND
NOVEMBER 30, 2025

	<u>Bank United (Operating Acct)</u>
Ending Balance Per Bank Statement	22,361.98
Plus: Deposits in Transit	65,338.99
Less: Outstanding Checks	(31,083.49)
<i>Adjusted Bank Balance</i>	<u><u>\$ 56,617.48</u></u>

Beginning Cash Balance Per Books (Restricted & Operating)	14,637.09
Cash Receipts	91,574.05
Cash Disbursements	(49,593.66)
<i>Balance Per Books</i>	<u><u>\$ 56,617.48</u></u>

CRESSWIND DELAND COMMUNITY DEVELOPMENT DISTRICT
CHECK REGISTER
FY 2026

Date	Ref #	Vendor Name	Memo	Deposits	Disbursements	Acct Balance
Balance at 9/30/25						21,869.36
10/3/2025			Deposit	30.00		21,899.36
10/7/2025			Deposit	355.90		22,255.26
10/8/2025	100067	Kai Connected, LLC	Invoice: 4797 (Reference: Professional Management.)		3,916.67	18,338.59
10/9/2025	0103-00002303	Kolter Homes		5,429.73		23,768.32
10/9/2025	100068	Kutak Rock LLP	Invoice: 3638073 (Reference: For Professional Legal Services Rendered 8/2025.)		2,527.60	21,240.72
10/9/2025	100069	Kai	Invoice: 20927 (Reference: DS FedEx.)		13.06	21,227.66
10/9/2025	100070	Kai Connected, LLC	Invoice: 4746 (Reference: Professional Management Services Monthly.)		3,916.67	17,310.99
10/9/2025	100071	Lake Pros LLC	Invoice: 3369 (Reference: Pond Maintenance Service.)		1,500.00	15,810.99
10/10/2025	100072	Lake Pros LLC	Invoice: 3452 (Reference: Pond Maintenance Service.)		560.00	15,250.99
10/10/2025	100073	Kai	Invoice: 21219 (Reference: FedEx.)		13.06	15,237.93
10/14/2025			Deposit	355.90		15,593.83
10/23/2025	100074	Neighborhood Publications, Inc.	Invoice: CWDL4670 (Reference: Monthly Fee for Website Software.)		125.00	15,468.83
10/23/2025	100075	Kutak Rock LLP	Invoice: 3623336 (Reference: For Professional Legal Services Rendered 7/25.)		543.00	14,925.83
10/27/2025	20252960017	Cresswind DeLand c/o Regions Bank	DS Due 2024 AA1		1,083.93	13,841.90
10/29/2025			Deposit	795.19		14,637.09
Balance at 10/31/25				6,966.72	14,198.99	14,637.09
11/1/2025	625	Volusia Tax Collector	Volusia County Tax Colletor payments	407.30		15,044.39
11/1/2025	625	Volusia Tax Collector	Volusia County Tax Colletor payments	310.43		15,354.82
11/1/2025	625	Volusia Tax Collector	Volusia County Tax Colletor payments	5.54		15,360.36
11/1/2025	625	Volusia Tax Collector	Volusia County Tax Colletor payments		310.43	15,049.93
11/1/2025	625	Volusia Tax Collector	Volusia County Tax Colletor payments		5.54	15,044.39
11/4/2025	100076	Egis Insurance Advisors LLC	Invoice: 29514 (Reference: Policy #1001251203 10/01/2025-10/01/2026 Florida Insurance Alliance.)		7,331.00	7,713.39
11/4/2025	626	Volusia Tax Collector	Volusia County Tax Colletor payments	6,837.94		14,551.33
11/4/2025	626	Volusia Tax Collector	Volusia County Tax Colletor payments	5,211.63		19,762.96
11/4/2025	626	Volusia Tax Collector	Volusia County Tax Colletor payments	93.06		19,856.02
11/4/2025	626	Volusia Tax Collector	Volusia County Tax Colletor payments		5,211.63	14,644.39
11/4/2025	626	Volusia Tax Collector	Volusia County Tax Colletor payments		93.06	14,551.33
11/6/2025	0103-00003285	Kolter Homes		7,999.00		22,550.33
11/6/2025			Deposit	433.74		22,984.07
11/7/2025	100077	SPARKLING CLEAN	Invoice: 20566 (Reference: PRESSURE WASHED AND WINDOW CLEANING FOR GATE HOUSE.)		150.00	22,834.07
11/10/2025	627	Volusia Tax Collector	Volusia County Tax Colletor payments	1,628.08		24,462.15
11/10/2025	627	Volusia Tax Collector	Volusia County Tax Colletor payments	1,240.86		25,703.01
11/10/2025	627	Volusia Tax Collector	Volusia County Tax Colletor payments	22.16		25,725.17
11/10/2025	627	Volusia Tax Collector	Volusia County Tax Colletor payments		1,240.86	24,484.31
11/10/2025	627	Volusia Tax Collector	Volusia County Tax Colletor payments		22.16	24,462.15
11/11/2025			Deposit	722.90		25,185.05
11/12/2025	100078	Kai	Invoice: 21315 (Reference: FedEx.)		53.82	25,131.23
11/12/2025	100079	Kai Connected, LLC	Invoice: 4837 (Reference: Professional Management Services Monthly.)		3,916.67	21,214.56
11/14/2025	624	Volusia Tax Collector	VOID: FY 25 Excess Fees Received	-		21,214.56
11/14/2025	624	Volusia Tax Collector	FY 25 Excess Fees Received	-		21,214.56
11/14/2025	624	Volusia Tax Collector	FY 25 Excess Fees Received	-		21,214.56
11/17/2025			Deposit	725.60		21,940.16
11/21/2025	100080	Kai	Invoice: 21464 (Reference: Postage expense for FedEx shipment.)		13.04	21,927.12
11/21/2025	100081	DISCLOSURE TECHNOLOGY SERVICES, LLC	Invoice: 1485 (Reference: DTS MUNI ? CDASaaS, 1 Year Subscription, Year 2026 Continuing Disclosu...		2,500.00	19,427.12
11/22/2025	628	Volusia Tax Collector	Volusia County Tax Colletor payments	26,700.54		46,127.66
11/22/2025	628	Volusia Tax Collector	Volusia County Tax Colletor payments	20,350.18		66,477.84
11/22/2025	628	Volusia Tax Collector	Volusia County Tax Colletor payments	363.40		66,841.24

CRESSWIND DELAND COMMUNITY DEVELOPMENT DISTRICT
CHECK REGISTER
FY 2026

Date	Ref #	Vendor Name	Memo	Deposits	Disbursements	Acct Balance
11/22/2025	628	Volusia Tax Collector	Volusia County Tax Colletor payments		20,350.18	46,491.06
11/22/2025	628	Volusia Tax Collector	Volusia County Tax Colletor payments		363.40	46,127.66
11/24/2025	112425ACH	Florida Dept of Economic Opportunity	Annual District Filing Fee (inv date is 10/1/25)		175.00	45,952.66
11/25/2025	GF-2026-01	Kolter Homes		53.82		46,006.48
11/25/2025			Deposit	543.00		46,549.48
11/26/2025	100082	Kai	Invoice: 21495 (Reference: FedEx.)		26.12	46,523.36
11/30/2025	629	Volusia Tax Collector	Volusia County Tax Colletor payments	10,094.12		56,617.48
11/30/2025	629	Volusia Tax Collector	Volusia County Tax Colletor payments	7,693.37		64,310.85
11/30/2025	629	Volusia Tax Collector	Volusia County Tax Colletor payments	137.38		64,448.23
11/30/2025	629	Volusia Tax Collector	Volusia County Tax Colletor payments		7,693.37	56,754.86
11/30/2025	629	Volusia Tax Collector	Volusia County Tax Colletor payments		137.38	56,617.48
Balance at 11/30/25				91,574.05	49,593.66	56,617.48

EXHIBIT 7

[Return to Agenda](#)

1 **MINUTES OF MEETING**

2 **CRESSWIND DELAND**

3 **COMMUNITY DEVELOPMENT DISTRICT**

4 The Regular Meeting and Public Hearing of the Board of Supervisors of the Cresswind Deland
5 Community Development District was held on Friday, August 22, 2025 at 10:00 a.m. at 1230 Club
6 Cresswind Way DeLand, FL 32724.

7 **FIRST ORDER OF BUSINESS – Call to Order / Roll Call**

8 Mr. Mendenhall called the meeting to order and conducted roll call.

9 Present and constituting a quorum were:

10 Emily Vaughn	Board Supervisor, Chairwoman
11 Bridgette Stevens	Board Supervisor, Assistant Secretary
12 Rob Fisher	Board Supervisor, Assistant Secretary

13 Also, present were:

14 Andy Mendenhall	District Manager, Kai
15 Ashley Ligas (via Zoom)	District Counsel, Kutak Rock
16 Strickland Smith (via Zoom)	District Engineer, Heidt Design

17 *The following is a summary of the discussions and actions taken at the August 22, 2025 Cresswind DeLand*
18 *CDD Board of Supervisors Regular Meeting and Public Hearing.*

19 **SECOND ORDER OF BUSINESS – Audience Comments– (limited to 3 minutes per individual for**
20 **agenda items)**

21 The meeting commenced with a brief overview of the CDD’s operations, especially regarding the
22 budget.

23
24 A resident clarified what the CDD was responsible for.

25 Another resident asked about the phone number for Kai. Mr. Mendenhall said to check in the Kai
26 website for the regular number of the customer service.

27 There were questions raised regarding the responsibilities of the CDD and the relationship between
28 the CDD and the HOA, as well as the role of management companies.

29 Mr. Mendenhall began by explaining the primary responsibilities of the CDD.

30 Ms. Ligas clarified the debt service process. She began by noting that when bonds were issued for
31 property purchases, the related documentation becomes part of the official records. The bonds were
32 validated in the circuit court, and special assessments were recorded to secure the bonds. She also
33 emphasized that all of this information was included in the title report and title work, which outlines
34 the debt assessments tied to the individual lots.

35 **THIRD ORDER OF BUSINESS – Business Items**

36 **A. Fiscal Year 2025-2026 Budget Public Hearing**

37 **1. Open Public Hearing**

38 On a MOTION by Ms. Vaughn, SECONDED by Mr. Fisher, WITH ALL IN FAVOR, the Board opened
39 **the Fiscal Year 2025-2026 Budget Public Hearing**, for the Cresswind DeLand Community Development
40 District.

2. Exhibit 01: Presentation of the FY 2025-2026 Budget

a. Exhibit 02: Affidavits of Publications

3. Public Comments

Since there were no comments or questions, the next item followed.

4. Close Public Hearing

On a MOTION by Ms. Vaughn, SECONDED by Mr. Fisher, WITH ALL IN FAVOR, the Board closed **the Fiscal Year 2025-2026 Budget Public Hearing**, for the Cresswind DeLand Community Development District.

B. Exhibit 03: **Consideration of Resolution 2025-05; Adopting Fiscal Year 2026 Budget**

Mr. Mendenhall said that the budget was slightly higher than last year, between \$4 and \$7 depending on the lot size. He also mentioned that there was an update to the pond via addendum. there had been an update to the pond, through an addendum that was completed not too long ago.. While the overall budget wouldn't increase, he suggested moving the fund from the contingency line into the pond maintenance line, ensuring that it clearly aligned with the current pond contract. He also brought up another item: the line item labeled aerators. After speaking with Chairman Vaughn, he recommended renaming it to "fountain/aerator".

1. Exhibit A: FY 2025-2026 Budget

2. Exhibit B: Form of Budget Funding Agreement with Developer

On a MOTION by Ms. Vaughn, SECONDED by Mr. Fisher, WITH ALL IN FAVOR, the Board adopted **the Resolution 2025-05; Adopting Fiscal Year 2026 Budget**, for the Cresswind DeLand Community Development District.

C. Exhibit 04: **Consideration of Deficit Funding Agreement with Developer**

On a MOTION by Ms. Vaughn, SECONDED by Mr. Fisher, WITH ALL IN FAVOR, the Board approved **the Deficit Funding Agreement with Developer**, for the Cresswind DeLand Community Development District.

D. **Fiscal Year 2025-2026 Imposing Levying O&M Assessments Public Hearing**

1. Open Public Hearing

On a MOTION by Mr. Fisher, SECONDED by Ms. Vaughn, WITH ALL IN FAVOR, the Board opened **the Fiscal Year 2025-2026 Imposing Levying O&M Assessments Public Hearing**, for the Cresswind DeLand Community Development District.

2. Public Comments

3. Close Public Hearing

On a MOTION by Mr. Fisher, SECONDED by Ms. Stevens, WITH ALL IN FAVOR, the Board closed **the Fiscal Year 2025-2026 Imposing Levying O&M Assessments Public Hearing**, for the Cresswind DeLand Community Development District.

E. Exhibit 05: **Consideration of Resolution 2025-06; Imposing and Levying the O&M Assessments on the FY 2025-2026 Budget**

On a MOTION by Ms. Vaughn, SECONDED by Mr. Fisher, WITH ALL IN FAVOR, the Board adopted **the Resolution 2025-06; Imposing and Levying the O&M Assessments on the FY 2025-2026 Budget**, for the Cresswind DeLand Community Development District.

FOURTH ORDER OF BUSINESS – Return to Regular Meeting

- A. Exhibit 06: **Consideration of Resolution 2025-07**; Adopting the FY 2025-2026 Meeting Schedule
- Chairman Vaughn mentioned that first Thursday of the month was a better choice for the meeting schedule.

➤ Exhibit A: FY 2025-2026 Meeting Schedule

On a MOTION by Ms. Vaughn, SECONDED by Mr. Fisher, WITH ALL IN FAVOR, the Board adopted **the Resolution 2025-07; Adopting the FY 2025-2026 Meeting Schedule**, for the Cresswind DeLand Community Development District.

- B. Exhibit 07: Presentation of the 2nd Quarter Website Audit - July 2025

Mr. Mendenhall said that the website was ADA compliant.

- C. Exhibit 08: Acceptance of the Audited Financial Statements for the Year Ending September 30, 2024

On a MOTION by Mr. Fisher, SECONDED by Ms. Vaughn, WITH ALL IN FAVOR, the Board accepted **the Audited Financial Statements for the Year Ending September 30, 2024**, for the Cresswind DeLand Community Development District.

- D. Exhibit 09: Consideration for Approval – The Minutes of the Board of Supervisors Regular Meeting Held June 5, 2025

On a MOTION by Ms. Vaughn, SECONDED by Mr. Fisher, WITH ALL IN FAVOR, the Board approved **the Minutes of the Board of Supervisors Regular Meeting Held June 5, 2025**, for the Cresswind DeLand Community Development District.

- E. Exhibit 10: Consideration for Acceptance – The Negative Variance Report April 2025 – June 2025

On a MOTION by Mr. Fisher, SECONDED by Ms. Vaughn, WITH ALL IN FAVOR, the Board accepted **the Negative Variance Report April 2025 – June 2025**, for the Cresswind DeLand Community Development District.

- F. Exhibit 11: Consideration for Acceptance – The April 2025 – June 2025 Unaudited Financial Report

On a MOTION by Ms. Vaughn, SECONDED by Mr. Fisher, WITH ALL IN FAVOR, the Board accepted **the April 2025 – June 2025 Unaudited Financial Report**, for the Cresswind DeLand Community Development District.

FIFTH ORDER OF BUSINESS – Staff Reports

- A. District Manager

None

B. District Attorney

None

C. District Engineer

None

SIXTH ORDER OF BUSINESS – Audience Comments - New Business – (limited to 3 minutes per individual)

A resident asked if the meetings were always posted. She also asked the availability of meeting minutes on the CDD website. Mr. Mendenhall mentioned that the whole agenda is uploaded in the CDD website..

Another resident asked when the agenda was being posted. Mr. Mendenhall answered that it would usually be uploaded to the website seven days prior to the meeting.

A resident also asked the parameters in the increase of O & M. Mr. Mendenhall answered that there are limitations but public hearing are held to talk about any kind of increase.

SEVENTH ORDER OF BUSINESS – Supervisors Requests

None.

EIGHTH ORDER OF BUSINESS – Adjournment

On a MOTION by Ms. Stevens, SECONDED by Mr. Fisher, WITH ALL IN FAVOR, the Board adjourned the meeting for the Cresswind DeLand Community Development District.

Signature

Signature

Printed Name

Printed Name

Title: ☐ Secretary ☐ Assistant Secretary

Title: ☐ Chairman ☐ Vice Chairman

EXHIBIT 8

[Return to Agenda](#)

SECOND AMENDMENT TO AGREEMENT FOR POND MAINTENANCE SERVICES

THIS SECOND AMENDMENT TO AGREEMENT FOR POND MAINTENANCE SERVICES
("Amendment") is made and entered into, by and between:

CRESSWIND DELAND COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes, and located at c/o Breeze Connected LLC, 2161 East County Road 540A #225, Lakeland, Florida 33813 ("District"); and

LAKE PROS, LLC, a Florida limited liability company, whose mailing address is 3885 Shader Road, Orlando, Florida 32808 ("**Contractor**").

RECITALS

WHEREAS, the District was established pursuant to the Uniform Community Development District Act of 1980, Chapter 190, *Florida Statutes*, as amended ("**Act**"), and is validly existing under the Constitution and laws of the State of Florida; and

WHEREAS, the District and the Contractor previously entered into that certain *Agreement for Pond Maintenance Services*, dated July 1, 2024, as amended ("**Agreement**"); and

WHEREAS, the District has a need to retain an independent contractor to provide aquatic maintenance within and around the District, and the Contractor represents that it is qualified to provide such services to the District; and

WHEREAS, the District and the Contractor now desire to amend the Agreement to add an additional scope of services.

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

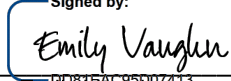
- 1. INCORPORATION OF RECITALS.** The recitals stated above are true and correct and by this reference are incorporated as a material part of this Amendment.
- 2. ADDITIONAL SCOPE OF SERVICES AND COMPENSATION.** The parties agree that the Agreement is hereby amended to include the maintenance of an additional pond and floating fountain, as identified in **Exhibit A ("Scope of Services")**. As compensation for the Scope of Services described in this Amendment in addition to the maintenance outlined in the Agreement, the District agrees to pay the Contractor the amounts set forth in **Exhibit A**.
- 3. AFFIRMATION OF THE AGREEMENT; CONFLICTS.** The District and the Contractor agree that nothing contained herein shall alter or amend the parties' rights and responsibilities

under the Agreement, except to the extent set forth herein. The Agreement is hereby affirmed and continues to constitute a valid and binding agreement between the parties.

4. **AUTHORIZATION.** The execution of this Amendment has been duly authorized by the appropriate body or official of the District and the Contractor, both the District and the Contractor have complied with all the requirements of law, and both the District and the Contractor have full power and authority to comply with the terms and provisions of this instrument.
5. **EFFECTIVE DATE.** This Amendment shall be effective after execution by both the District and the Contractor.

WHEREFORE, the parties below execute the *Second Amendment to Pond Maintenance Services Agreement* to be effective as of _____, 2025.

**CRESSWIND DELAND COMMUNITY
DEVELOPMENT DISTRICT**

Signed by: 
By: Emily Vaughn
Its: Chairman

LAKE PROS, LLC

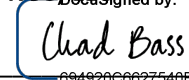
Signed by: 
By: Chad Bass
Its: Partner

EXHIBIT A: Additional Scope of Services

EXHIBIT A

Pond Maintenance Service for five (5) wet retention ponds includes:

- Algae and Aquatic Weed Control
- Border Grass and Brush Control
- Water testing (pH and Dissolved Oxygen)
- Underwater and Floating Vegetation Control
- Casual Debris and Trash Removal (**3x Monthly**)
- Treatment and Inspection Reporting
- Stormwater Structure Inspections & Grate Cleaning.

Maintenance Service for two (2) dry detention ponds includes:

- Vegetation treatment for entire bottom of dry retention **Pond A (Does NOT include cordgrass beds).**
- Casual Debris and Trash Removal (**3x Monthly**)
- Rip-Rap rock vegetation treatments (Pond A&B)
- Treatment and Inspection Reporting
- Stormwater Structure Inspections & Grate Cleaning.

Monthly Pond Maintenance (3 Service Events Per Month): \$1,780.00 per month

- Quarterly Wetland Maintenance (4 annual events): \$700.00 per event**

