District: **CRESSWIND DELAND COMMUNITY DEVELOPMENT DISTRICT**

Date of Meeting: Thursday, August 6, 2026
Time: 9:00 A.M.
Location: Clubhouse – 1325 Cresswind Blvd. DeLand, FL 32724

Supervisor	Position	Y/N/V
Emily Vaughn	Chairman	
Brad Walker	Vice Chair	
Bridget Stevens	Assistant Secretary	
Rob Fisher	Assistant Secretary	
Vacant	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 2026-05**, Adopting Final Budget for FY 2026-2027 — **Exhibit 1**
   1. Exhibit A – Fiscal Year 2026/2027 Budget(s)

B. Consideration of Deficit Funding Agreement with Developer — **Exhibit 2**
   1. Exhibit A – Fiscal Year 2026/2027 Budget

C. Consideration for Adoption – **Resolution 2026-06**, Levying O&M Assessment for FY 2026-2027 — **Exhibit 3**
   1. Exhibit A – Fiscal Year 2026/2027 Budget
   2. Exhibit B – Assessment Roll (On-Roll and Off-Roll)

D. Consideration for Adoption – **Resolution 2026-07**, Adopting Meeting Schedule for FY 2026-2027 — **Exhibit 4**

E. Consideration for Adoption – **Resolution 2026-08**, Designating Bank Signatories — **Exhibit 5**

F. Consideration for Adoption – **Resolution 2026-09**, Designating Officers — **Exhibit 6**

IV. Consent Agenda

A. Consideration for Acceptance – The Unaudited April 2026 Financials — **Exhibit 7**

B. Consideration for Acceptance – The Unaudited May 2026 Financials — **Exhibit 8**

C. Consideration for Acceptance – The Unaudited June 2026 Financials — **Exhibit 9**

D. Consideration for Approval – The Minutes of the Board of Supervisors Regular Meeting Held May 7, 2026 — **Exhibit 10**

E. Ratification of Lake Pros – Second Amendment to Agreement for Pond Maintenance Services **Exhibit 11**

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

Return to Agenda

RESOLUTION 2026-05

THE ANNUAL APPROPRIATION RESOLUTION OF THE CRESSWIND DELAND COMMUNITY DEVELOPMENT DISTRICT ("DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2026, submitted to the Board of Supervisors ("**Board**") of the Cresswind DeLand Community Development District (**"District"**) proposed budget(s) ("**Proposed Budget**") for the fiscal year beginning October 1, 2026 and ending September 30, 2027 ("**Fiscal Year 2026/2027**") along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statute*s; and

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

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

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

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1st of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

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

SECTION 1. BUDGET

a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

b. The Proposed Budget, attached hereto as **Exhibit "A,"** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (**"Adopted Budget"**), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.

c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Cresswind DeLand Community Development District for the Fiscal Year Ending September 30, 2027."

d. The Adopted Budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption, and shall remain on the website for at least 2 years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2026/2027, the sums set forth in **Exhibit A** to be raised by the levy of assessments, a funding agreement and/or otherwise. Such sums are deemed by the Board to be necessary to defray all expenditures of the District during said budget year, and are to be divided and appropriated in the amounts set forth in **Exhibit A.**

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2026/2027 or within 60 days following the end of the Fiscal Year 2026/2027 may amend its Adopted Budget for that fiscal year as follows:

a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.

b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of $15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.

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

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

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

[CONTINUED ON NEXT PAGE]

PASSED AND ADOPTED THIS ____ DAY OF _______________, 2026.

ATTEST:	**CRESSWIND DELAND COMMUNITY DEVELOPMENT DISTRICT**
By:_________________________________	By:____
Title: ______________________________	Its:____

Exhibit A: Fiscal Year 2026/2027 Budget(s)

Cresswind DeLand

Community Development District

Proposed Budget

FY 2026–2027

Presented at the August 6, 2026 Meeting

Kindness. Action. Innovation.

Cresswind DeLand Community Development District
Table of Contents

Cresswind DeLand Community Development District
Fiscal Year 2027 Annual Budget
General Fund (Operations & Maintenance)

Account Description	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Actual Thru 6/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
I. Revenue							
Operations & Maintenance Assessments - On-Roll	$ -	$ 5,288	$ 24,289	$ 25,040	$ -	$ 25,040	$ 35,205
Operations & Maintenance Assessments - Off-Roll	-	-	190,916	33,775	146,018	179,793	180,000
Operations & Maintenance Assessments - Lot Closings	1,444	20,226	-	10,254	-	10,254	-
Developer Funding Agreement	71,697	122,988	-	-	-	-	-
Miscellaneous Revenue	-	-	-	780	-	780	-
Interest	-	-	-	89	-	89	-
Total Revenue	**73,141**	**148,502**	**215,205**	**69,937**	**146,018**	**215,956**	**215,205**
II. Expenditures							
General Administrative							
Professional Services - Management Consulting Services	39,167	47,000	47,000	35,250	11,750	47,000	49,400
Professional Services - Auditing Services	-	4,900	5,500	-	5,500	5,500	6,000
Professional Services - Engineering Services	-	-	10,000	-	-	-	10,000
Professional Services - Legal Services	24,120	5,713	25,000	2,196	12,721	14,917	20,000
Legal Advertisements	4,407	672	4,500	104	2,435	2,540	4,500
Insurance	-	5,208	7,500	5,498	1,833	7,331	8,500
Regulatory & Permit Fees	-	200	175	175	-	175	175
Bank Fees	15	98	500	85	28	113	600
Postage & Printing	-	-	-	-	-	-	300
Website Compliance	2,250	2,013	2,015	1,136	879	2,015	1,515
Administrative Contingency	768	64	10,000	361	120	481	5,000
Total Administrative	**70,727**	**65,868**	**112,190**	**44,805**	**35,267**	**80,072**	**105,990**
Debt Administration							
Dissemination Agent	1,250	7,500	7,500	7,500	-	7,500	7,500
Trustee Fees	-	1,267	4,040	2,850	1,190	4,040	4,050
Arbitrage	-	-	475	-	475	475	475
Total Debt Administration	**1,250**	**8,767**	**12,015**	**10,350**	**1,665**	**12,015**	**12,025**
Physical Environment							
Common Areas & Right of Ways							
R&M - Pressure Washing	-	-	-	-	-	-	200
Total Common Areas & Right of Ways	**-**	**-**	**-**	**-**	**-**	**-**	**200**

Cresswind DeLand Community Development District
Fiscal Year 2027 Annual Budget
General Fund (Operations & Maintenance)

Account Description	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Actual Thru 6/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
Flood Control/Stormwater Management							
Contracts - Aquatic Maintenance	-	18,560	21,360	16,170	5,340	21,510	21,360
Contracts - Wetland Monitoring	-	-	2,800	-	2,800	2,800	2,800
R&M - Pond	-	8,850	15,000	8,850	6,150	15,000	15,000
R&M - Pump & Well	4,500	11,027	5,200	3,970	1,323	5,293	8,700
Total Flood Control/Stormwater Management	**4,500**	**38,437**	**44,360**	**28,990**	**15,613**	**44,603**	**47,860**
Security							
R&M - Perimeter Fence	-	-	-	-	-	-	3,800
Total Security	**-**	**-**	**-**	**-**	**-**	**-**	**3,800**
Capital & Contingency Reserves							
Physical Environment Contingency	-	15,378	46,640	6,523	40,117	46,640	45,330
Total Capital & Contingency Reserves	**-**	**15,378**	**46,640**	**6,523**	**40,117**	**46,640**	**45,330**
Total Physical Environment	**4,500**	**53,815**	**91,000**	**35,513**	**55,730**	**91,243**	**97,190**
Total Expenditures	**76,477**	**128,449**	**215,205**	**90,668**	**92,662**	**183,330**	**215,205**
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,335)	20,053	-	(20,731)	53,357	32,626	-
IV. **Net Change in Fund Balance**	(3,335)	20,053	-	(20,731)	53,357	32,626	-
Fund Balance - Beginning	-	(3,335)	16,717	16,717	-	16,717	49,343
Fund Balance - Ending	**$ (3,335)**	**$ 16,717**	**$ 16,717**	**$ (4,014)**	**$ 53,357**	**$ 49,343**	**$ 49,343**

Exhibit A
Allocation of Fund Balances

Available Funds		Amount
Beginning Fund Balance - Fiscal Year 2026	$	16,717
Net Change in Fund Balance - Fiscal Year 2026		32,626
Reserves - Fiscal Year 2026 Additions		-
Total Funds Available (Estimated) - 9/30/2026		**49,343**
Allocation of Available Funds		
Nonspendable Fund Balance		
Prepaid Items & Deposits		5,947
Subtotal		**5,947**
Total Allocation of Available Funds		**5,947**
Total Unassigned (undesignated) Cash	**$**	**43,396**

Notes

(1) Represent approximately 3 months of operating expenditures less Reserves and Capital Outlay
(2) Represents Reserves from Prior Years thru FY 2026.

CRESSWIND DELAND COMMUNITY DEVELOPMENT DISTRICT
FY 2026 - 2027 BUDGET NARRATIVE

REVENUES

SPECIAL ASSESSMENTS - ON-ROLL

The District levies annual Non-Ad Valorem assessments on all assessable property within the District. These assessments are collected through the County Tax Roll and provide the primary funding source for Operations and Maintenance (O&M) expenditures.

SPECIAL ASSESSMENTS - OFF-ROLL

Off-Roll assessments are billed directly to landowners that have not yet been placed on the County Tax Roll. These assessments fund the same O&M activities as On-Roll assessments and are invoiced according to the adopted assessment roll and applicable collection schedule.

EXPENDITURES

GENERAL ADMINISTRATIVE

PROFESSIONAL SERVICES - MANAGEMENT CONSULTING SERVICES

The District receives Management, Accounting, Administrative, and Assessment services as part of the KAI Management Agreement. This line also includes IT-related costs for processing the District’s financial activities such as accounts payable, financial reporting, and budgeting, with the budget based on contracted fees outlined in the agreement.

PROFESSIONAL SERVICES - AUDITING SERVICES

Covers the cost for the District’s annual independent audit, required by Florida Statutes and the Rules of the Auditor General. The audit is conducted by DiBartolomeo, McBee, Hartley & Barnes, P.A. in accordance with government auditing standards.

PROFESSIONAL SERVICES - ENGINEERING SERVICES

Provides funding for general engineering support to the District, including review of construction and maintenance activities, preparation for Board meetings, and general consultation. Services are provided by the District’s contracted engineering vendor and the budget reflects expected usage and prior-year activity.

PROFESSIONAL SERVICES - LEGAL SERVICES

Covers the cost of general counsel services, including attendance at Board meetings, review of contracts and agreements, and legal guidance on District operations. Services are provided by Kutak Rock LLP and the budget reflects anticipated legal activity.

LEGAL ADVERTISEMENTS

Provides funding for legally required notices such as public meetings, budget hearings, and other formal disclosures. These notices are published in a local newspaper in accordance with statutory requirements to ensure public transparency and compliance with Florida law.

INSURANCE

Covers premiums for the District's general liability, public officials, and property coverage as required to protect District assets and operations. Coverage is placed with Egis Insurance Advisors and premiums are renewed annually based on current rates and exposures.

REGULATORY & PERMIT FEES

Covers the State of Florida's annual filing fee required to maintain the District's active status. This statutory fee is paid to the Department of Economic Opportunity or its successor agency.

BANK FEES

Charges associated with the District's bank accounts. These fees cover monthly account maintenance, transaction processing, and other banking services necessary for financial operations. Services are provided by Valley National Bank for an annual amount of $600.

POSTAGE & PRINTING

Provides for the printing, postage, mailing, and courier costs associated with official District communications, including meeting notices, budget documents, compliance correspondence, and other required materials distributed to residents, Board members, government agencies, vendors, etc.

WEBSITE COMPLIANCE

The District is required by Florida law to post adopted budgets, meeting agendas, and other public records on a compliant website. ADA compliance services are provided by Kai Connected, LLC to maintain the District's public-records obligations.

ADMINISTRATIVE CONTINGENCY

Provides a reserve for unexpected administrative expenses or shortfalls in other administrative line items. This funding allows the District flexibility to address unforeseen needs without requiring a formal budget amendment.

DEBT ADMINISTRATION EXPENDITURES

DISSEMINATION AGENT

Provides for the continuing disclosure services required under Rule 15c2-12 of the Securities and Exchange Commission for District bonds. Services are provided by Kai Connected, LLC and include preparation and filing of required annual financial information and material event notices.

TRUSTEE FEES

Provides for the fees charged by the bond Trustee for administration of the District's bond indebtedness. Services are provided by Regions Bank and include trust accounting, disbursement, and reporting functions.

ARBITRAGE

Provides for arbitrage rebate calculation services required by the Internal Revenue Code for the District's tax-exempt bonds. These services are provided by Arbitrage Rebate Counselors, LLC on a recurring schedule over the life of the bonds.

PHYSICAL ENVIRONMENT EXPENDITURES

COMMON AREAS & RIGHT OF WAYS

R&M - PRESSURE WASHING

Provides for the cleaning and pressure washing of community infrastructure such as sidewalks, curbs, monument signs, entry features, and perimeter walls to maintain appearance and safety.

FLOOD CONTROL/STORMWATER MANAGEMENT

CONTRACTS - AQUATIC MAINTENANCE

Provides for the contracted treatment and maintenance of the District's stormwater ponds, lakes, and aquatic vegetation. Services may include algae control, shoreline management, water quality monitoring, and midge fly or invasive species treatment. Services are performed by Lake Pros LLC for an annual amount of $21,360.

CONTRACTS - WETLAND MONITORING

Provides for the contracted monitoring and maintenance of the District's wetland mitigation and conservation areas to ensure compliance with applicable environmental permits and regulatory requirements. Services include periodic site inspections, vegetation management, documentation, and reporting.

R&M - POND

Provides funding for repairs and non-routine maintenance of the District's stormwater ponds and related fountain or aeration equipment, including electrical work on fountain circuits, pump or aerator service, and minor remediation work.

R&M - PUMP & WELL

Provides funding for the routine repair and maintenance of the District's irrigation pumps and well system, including pump service, motor repair, electrical components, and related parts replacement.

SECURITY

R&M - PERIMETER FENCE

Covers repairs and maintenance of the District's perimeter fencing, including structural repairs, panel and post replacement, gate hardware associated with perimeter access points, and related weather or impact damage remediation. Work is performed by Accurate Fence & Screen LLC and is scheduled or prioritized based on condition assessments.

CAPITAL & CONTINGENCY RESERVES

PHYSICAL ENVIRONMENT CONTINGENCY

Sets aside reserve funds to cover unforeseen or emergency repairs, cost overruns, or other unbudgeted physical environment expenses that may arise during the fiscal year.

Cresswind DeLand Community Development District
Fiscal Year 2027 Annual Budget
Series 2024 Debt Service Fund

	Account Description	Actual FY 2025	Adopted FY 2026	Acutal Thru 6/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
I.	**Revenue**						
	Debt Service Assessments - On-Roll	$ 18,567	$ 83,978	$ 86,632	$ -	$ 86,632	$ 120,636
	Debt Service Assessments - Off-Roll	165,878	280,428	238,173	(7,213)	230,960	240,496
	Debt Service Assessments - Lot Closings	48,915	-	41,739	-	41,739	-
	Prepayment Income	-	-	14,246	-	14,246	-
	Interest	9,105	-	5,561	-	5,561	-
	Total Revenue	**242,465**	**364,406**	**386,351**	**(7,213)**	**379,138**	**361,132**
II.	**Expenditures**						
	Debt Service						
	Principal Debt Retirement	75,000	80,000	80,000	-	80,000	80,000
	Interest Expense	262,779	283,012	284,891	-	284,891	281,132
	Prepayment Expense	-	-	-	-	-	-
	Total Debt Service	**337,779**	**363,012**	**364,891**	**-**	**364,891**	**361,132**
	Total Expenditures	**337,779**	**363,012**	**364,891**	**-**	**364,891**	**361,132**
	Excess (Deficiency) of Revenues Over (Under) Expenditures	(95,314)	1,394	21,460	(7,213)	14,247	-
III.	**Other Financing Sources (Uses)**						
	Interfund Transfer-In	(7,672)	-	-	-	-	-
	Interfund Transfer-Out	-	-	(3,264)	-	(3,264)	-
	Total Other Sources (Uses)	**(7,672)**	**-**	**(3,264)**	**-**	**(3,264)**	**-**
IV.	**Net Change in Fund Balance**	**(102,986)**	**1,394**	**18,196**	**(7,213)**	**10,983**	**-**
	Fund Balance - Beginning	301,616	198,630	198,630	-	198,630	**209,613**
	Fund Balance - Ending	**$ 198,630**	**$ 200,024**	**$ 216,826**	**$ (7,213)**	**$ 209,613**	**$ 209,613**

Cresswind DeLand Community Development District
$5,250,000 Special Assessment Bonds, Series 2024 (Assessment Area One)

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Total Bond Value
11/1/25			142,446	142,446		5,175,000
5/1/26	80,000	4.70%	142,446	222,446	364,892	5,095,000
11/1/26			140,566	140,566		5,095,000
5/1/27	80,000	4.70%	140,566	220,566	361,132	5,015,000
11/1/27			138,686	138,686		5,015,000
5/1/28	85,000	4.70%	138,686	223,686	362,372	4,930,000
11/1/28		0.00%	136,688	136,688		4,930,000
5/1/29	90,000	4.70%	136,688	226,688	363,376	4,840,000
11/1/29			134,573	134,573		4,840,000
5/1/30	95,000	4.70%	134,573	229,573	364,146	4,745,000
11/1/30			132,341	132,341		4,745,000
5/1/31	100,000	4.70%	132,341	232,341	364,682	4,645,000
11/1/31			129,991	129,991		4,645,000
5/1/32	105,000	5.38%	129,991	234,991	364,982	4,540,000
11/1/32			127,169	127,169		4,540,000
5/1/33	110,000	5.38%	127,169	237,169	364,338	4,430,000
11/1/33			124,213	124,213		4,430,000
5/1/34	115,000	5.38%	124,213	239,213	363,426	4,315,000
11/1/34			121,122	121,122		4,315,000
5/1/35	120,000	5.38%	121,122	241,122	362,244	4,195,000
11/1/35			117,897	117,897		4,195,000
5/1/36	130,000	5.38%	117,897	247,897	365,794	4,065,000
11/1/36			114,403	114,403		4,065,000
5/1/37	135,000	5.38%	114,403	249,403	363,806	3,930,000
11/1/37			110,775	110,775		3,930,000
5/1/38	145,000	5.38%	110,775	255,775	366,550	3,785,000
11/1/38			106,878	106,878		3,785,000
5/1/39	150,000	5.38%	106,878	256,878	363,756	3,635,000
11/1/39			102,847	102,847		3,635,000
5/1/40	160,000	5.38%	102,847	262,847	365,694	3,475,000
11/1/40			98,547	98,547		3,475,000
5/1/41	170,000	5.38%	98,547	268,547	367,094	3,305,000
11/1/41			93,978	93,978		3,305,000
5/1/42	175,000	5.38%	93,978	268,978	362,956	3,130,000
11/1/42			89,275	89,275		3,130,000
5/1/43	185,000	5.38%	89,275	274,275	363,550	2,945,000
11/1/43			84,303	84,303		2,945,000
5/1/44	195,000	5.38%	84,303	279,303	363,606	2,750,000
11/1/44			79,063	79,063		2,750,000
5/1/45	210,000	5.75%	79,063	289,063	368,126	2,540,000
11/1/45			73,025	73,025		2,540,000
5/1/46	220,000	5.75%	73,025	293,025	366,050	2,320,000
11/1/46			66,700	66,700		2,320,000
5/1/47	235,000	5.75%	66,700	301,700	368,400	2,085,000
11/1/47			59,944	59,944		2,085,000
5/1/48	250,000	5.75%	59,944	309,944	369,888	1,835,000
11/1/48			52,756	52,756		1,835,000
5/1/49	265,000	5.75%	52,756	317,756	370,512	1,570,000
11/1/49			45,138	45,138		1,570,000
5/1/50	280,000	5.75%	45,138	325,138	370,276	1,290,000
11/1/50			37,088	37,088		1,290,000
5/1/51	295,000	5.75%	37,088	332,088	369,176	995,000
11/1/51			28,606	28,606		995,000
5/1/52	315,000	5.75%	28,606	343,606	372,212	680,000
11/1/52			19,550	19,550		680,000
5/1/53	330,000	5.75%	19,550	349,550	369,100	350,000
11/1/53			10,063	10,063		350,000
5/1/54	350,000	5.75%	10,063	360,063	370,126	0
Total	**5,250,000**		**5,700,041**	**10,950,041**	**10,950,041**	

Cresswind DeLand Community Development District
Fiscal Year 2027 ERU Allocation & Assessment Summary Comparison

AR = Total Expenditures - Net:	$215,205.00	
Plus: Early Payment Discount (4.0%)	$9,061.26	
Plus: County Collection Charges (1.0%)	$2,265.32	
Total Expenditures - GROSS	$226,531.58	[a]
Total ERU:	595.40	[b]
Total AR / ERU - GROSS (as if all On-Roll):	**$380.47**	[a] / [b]
Total AR / ERU - NET:	$361.45	

1. Equivalent Residential Unit (ERU) Allocation of Annual Operations And Maintenance Assessments

Product [1]	Units	ERU	Total ERUs	% ERU	Net Assmt/Unit	Total Net Assmt	Gross Assmt/Unit	Total Gross Assmt
40'	153	0.80	122.40	20.56%	$289.16	$44,241.00	$304.38	$46,569.47
50'	311	1.00	311.00	52.23%	$361.45	$112,409.73	$380.47	$118,326.03
60'	135	1.20	162.00	27.21%	$433.74	$58,554.27	$456.56	$61,636.07
Total	**599**		**595.40**	**100.00%**		**$215,205.00**		**$226,531.58**

2. Assessment Comparison Summary by Fiscal Year

Assessment Area One - Phases 1, 2B, and 3

		Operations & Maintenance [2]			Series 2025 Debt Service [2,3]			Total [2]			
Product	Units	FY 2027	FY 2026	% Change	FY 2027	FY 2026	% Change	FY 2027	FY 2026	$ Change	% Change
40'	90	$304.38	$304.38	0%	$1,051.64	$1,052.36	0%	$1,356.01	$1,356.74	-$0.72	0%
50'	148	$380.47	$380.47	0%	$1,314.55	$1,315.45	0%	$1,695.01	$1,695.92	-$0.90	0%
60'	59	$456.56	$456.56	0%	$1,577.45	$1,578.54	0%	$2,034.02	$2,035.10	-$1.09	0%
Total	**297**										

Assessment Area Two- Future Assessment Area

		Operations & Maintenance [2]			Future Debt Service [2,3]			Total [2]			
Product	Units	FY 2027	FY 2026	% Change	FY 2027	FY 2026	% Change	FY 2027	FY 2026	$ Change	% Change
40'	63	$304.38	$304.38	0%	$0.00	$0.00	N/A	$304.38	$304.38	$0.00	0%
50'	163	$380.47	$380.47	0%	$0.00	$0.00	N/A	$380.47	$380.47	$0.00	0%
60'	76	$456.56	$456.56	0%	$0.00	$0.00	N/A	$456.56	$456.56	$0.00	0%
Total	**302**										

1. The Product mix is subject to change at the Developer's discretion. Assessment categories shown as zero in a given Fiscal Year reflect Product types that did not exist in the prior year or were created in the current year.
2. The amounts shown are presented as if on roll and grossed up to account for collection costs and early payment discounts.
3. Lot product classifications were corrected to conform to the updated master site plan dated June 30, 2026. Because the revised product mix increases total assessable ERUs, per-unit debt service assessments have been reduced proportionally so that aggregate debt service collections remain equal to the amount required by the Series 2024 Bonds.

EXHIBIT 2

Return to Agenda

FFISCAL YEAR 2027 DEFICIT FUNDING AGREEMENT

This **FISCAL YEAR 2027 DEFICIT FUNDING AGREEMENT** ("**Agreement**") is made and entered into this ___ day of ___________, 2026, by and between:

CRESSWIND DELAND COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, and whose mailing address is c/o Wrathell Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 ("**District**"); and

KH CW DELAND, LLC, a Florida limited liability company, the owner and developer of lands within the boundary of the District, whose mailing address is 105 NE 1st Street, Delray Beach, Florida 33444 ("**Developer**").

RECITALS

WHEREAS, the District was established for the purposes of planning, financing, constructing, operating and/or maintaining certain infrastructure; and

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

WHEREAS, the District has adopted its annual budget for Fiscal Year 2027 ("**FY 2027 Budget**"), which begins on October 1, 2026 and ends on September 30, 2027, and has levied and imposed operations and maintenance assessments ("**O&M Assessments**") on lands within the District to fund a portion of the FY 2027 Budget; and

WHEREAS, the Developer has agreed to fund the cost of any "**Budget Deficit**," representing the difference between the FY 2027 Budget amount and the amount of the O&M Assessments, but subject to the terms of this Agreement.

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

1. **FUNDING.** The Developer agrees to make available to the District any monies ("**Developer Contributions**") necessary for the Budget Deficit as identified in **Exhibit A** (and as **Exhibit A** may be amended from time to time pursuant to Florida law, but subject to the Developers' consent to such amendments to incorporate them herein), and within thirty (30) days of written request by the District. As a point of clarification, the District shall only request funding for the actual expenses of the District, and the Developer is not required to fund the total general fund budget in the event that actual expenses are less than the projected total general fund budget set forth in **Exhibit A.** The District shall have no obligation to repay any Developer Contribution provided hereunder.

2. **ENTIRE AGREEMENT.** This instrument shall constitute the final and complete expression of the agreement among the parties relating to the subject matter of this Agreement. Amendments to

and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both of the parties hereto.

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

4. **ASSIGNMENT.** This Agreement may be assigned, in whole or in part, by any party only upon the written consent of the other(s). Any purported assignment without such consent shall be void.

5. **DEFAULT.** A default by any party under this Agreement shall entitle the other(s) to all remedies available at law or in equity, which shall include, but not be limited to, the right of damages, injunctive relief and specific performance.

6. **ENFORCEMENT.** In the event that any party is required to enforce this Agreement by court proceedings or otherwise, then the parties agree that the prevailing party shall be entitled to recover from the other(s) all costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings.

7. **THIRD PARTY BENEFICIARIES.** This Agreement is solely for the benefit of the formal parties herein and no right or cause of action shall accrue upon or by reason hereof, to or for the benefit of any third party not a formal party hereto. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the parties hereto any right, remedy or claim under or by reason of this Agreement or any provisions or conditions hereof; and all of the provisions, representations, covenants and conditions herein contained shall inure to the sole benefit of and shall be binding upon the parties hereto and their respective representatives, successors and assigns.

8. **CHOICE OF LAW.** This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida.

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

10. **EFFECTIVE DATE.** The Agreement shall be effective after execution by the parties hereto.

[SIGNATURES ON NEXT PAGE]

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

CRESSWIND DELAND COMMUNITY DEVELOPMENT DISTRICT

____
By: _______________________________
Its: _______________________________

____

KH CW DELAND, LLC

By: _________________________________
Its: _________________________________

EXHIBIT A: FY 2027 Budget

Cresswind DeLand

Community Development District

Proposed Budget

FY 2026–2027

Presented at the August 6, 2026 Meeting

Kindness. Action. Innovation.

Cresswind DeLand Community Development District
Table of Contents

Cresswind DeLand Community Development District
Fiscal Year 2027 Annual Budget
General Fund (Operations & Maintenance)

	Account Description	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Actual Thru 6/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
I.	**Revenue**							
	Operations & Maintenance Assessments - On-Roll	$ -	$ 5,288	$ 24,289	$ 25,040	$ -	$ 25,040	$ 35,205
	Operations & Maintenance Assessments - Off-Roll	-	-	190,916	33,775	146,018	179,793	180,000
	Operations & Maintenance Assessments - Lot Closings	1,444	20,226	-	10,254	-	10,254	-
	Developer Funding Agreement	71,697	122,988	-	-	-	-	-
	Miscellaneous Revenue	-	-	-	780	-	780	-
	Interest	-	-	-	89	-	89	-
	Total Revenue	**73,141**	**148,502**	**215,205**	**69,937**	**146,018**	**215,956**	**215,205**
II.	**Expenditures**							
	General Administrative							
	Professional Services - Management Consulting Services	39,167	47,000	47,000	35,250	11,750	47,000	49,400
	Professional Services - Auditing Services	-	4,900	5,500	-	5,500	5,500	6,000
	Professional Services - Engineering Services	-	-	10,000	-	-	-	10,000
	Professional Services - Legal Services	24,120	5,713	25,000	2,196	12,721	14,917	20,000
	Legal Advertisements	4,407	672	4,500	104	2,435	2,540	4,500
	Insurance	-	5,208	7,500	5,498	1,833	7,331	8,500
	Regulatory & Permit Fees	-	200	175	175	-	175	175
	Bank Fees	15	98	500	85	28	113	600
	Postage & Printing	-	-	-	-	-	-	300
	Website Compliance	2,250	2,013	2,015	1,136	879	2,015	1,515
	Administrative Contingency	768	64	10,000	361	120	481	5,000
	Total Administrative	**70,727**	**65,868**	**112,190**	**44,805**	**35,267**	**80,072**	**105,990**
	Debt Administration							
	Dissemination Agent	1,250	7,500	7,500	7,500	-	7,500	7,500
	Trustee Fees	-	1,267	4,040	2,850	1,190	4,040	4,050
	Arbitrage	-	-	475	-	475	475	475
	Total Debt Administration	**1,250**	**8,767**	**12,015**	**10,350**	**1,665**	**12,015**	**12,025**
	Physical Environment							
	Common Areas & Right of Ways							
	R&M - Pressure Washing	-	-	-	-	-	-	200
	Total Common Areas & Right of Ways	**-**	**-**	**-**	**-**	**-**	**-**	**200**

Cresswind DeLand Community Development District
Fiscal Year 2027 Annual Budget
General Fund (Operations & Maintenance)

Account Description	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Actual Thru 6/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
Flood Control/Stormwater Management							
Contracts - Aquatic Maintenance	-	18,560	21,360	16,170	5,340	21,510	21,360
Contracts - Wetland Monitoring	-	-	2,800	-	2,800	2,800	2,800
R&M - Pond	-	8,850	15,000	8,850	6,150	15,000	15,000
R&M - Pump & Well	4,500	11,027	5,200	3,970	1,323	5,293	8,700
Total Flood Control/Stormwater Management	**4,500**	**38,437**	**44,360**	**28,990**	**15,613**	**44,603**	**47,860**
Security							
R&M - Perimeter Fence	-	-	-	-	-	-	3,800
Total Security	**-**	**-**	**-**	**-**	**-**	**-**	**3,800**
Capital & Contingency Reserves							
Physical Environment Contingency	-	15,378	46,640	6,523	40,117	46,640	45,330
Total Capital & Contingency Reserves	**-**	**15,378**	**46,640**	**6,523**	**40,117**	**46,640**	**45,330**
Total Physical Environment	**4,500**	**53,815**	**91,000**	**35,513**	**55,730**	**91,243**	**97,190**
Total Expenditures	**76,477**	**128,449**	**215,205**	**90,668**	**92,662**	**183,330**	**215,205**
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,335)	20,053	-	(20,731)	53,357	32,626	-
IV. **Net Change in Fund Balance**	(3,335)	20,053	-	(20,731)	53,357	32,626	-
Fund Balance - Beginning	-	(3,335)	16,717	16,717	-	16,717	49,343
Fund Balance - Ending	**$ (3,335)**	**$ 16,717**	**$ 16,717**	**$ (4,014)**	**$ 53,357**	**$ 49,343**	**$ 49,343**

Exhibit A
Allocation of Fund Balances

Available Funds		Amount
Beginning Fund Balance - Fiscal Year 2026	$	16,717
Net Change in Fund Balance - Fiscal Year 2026		32,626
Reserves - Fiscal Year 2026 Additions		-
Total Funds Available (Estimated) - 9/30/2026		**49,343**
Allocation of Available Funds		
Nonspendable Fund Balance		
Prepaid Items & Deposits		5,947
	Subtotal	**5,947**
Total Allocation of Available Funds		**5,947**
Total Unassigned (undesignated) Cash	$	**43,396**

Notes

(1) Represent approximately 3 months of operating expenditures less Reserves and Capital Outlay
(2) Represents Reserves from Prior Years thru FY 2026.

CRESSWIND DELAND COMMUNITY DEVELOPMENT DISTRICT
FY 2026 - 2027 BUDGET NARRATIVE

REVENUES

SPECIAL ASSESSMENTS - ON-ROLL
The District levies annual Non-Ad Valorem assessments on all assessable property within the District. These assessments are collected through the County Tax Roll and provide the primary funding source for Operations and Maintenance (O&M) expenditures.

SPECIAL ASSESSMENTS - OFF-ROLL
Off-Roll assessments are billed directly to landowners that have not yet been placed on the County Tax Roll. These assessments fund the same O&M activities as On-Roll assessments and are invoiced according to the adopted assessment roll and applicable collection schedule.

EXPENDITURES

GENERAL ADMINISTRATIVE

PROFESSIONAL SERVICES - MANAGEMENT CONSULTING SERVICES
The District receives Management, Accounting, Administrative, and Assessment services as part of the KAI Management Agreement. This line also includes IT-related costs for processing the District's financial activities such as accounts payable, financial reporting, and budgeting, with the budget based on contracted fees outlined in the agreement.

PROFESSIONAL SERVICES - AUDITING SERVICES
Covers the cost for the District's annual independent audit, required by Florida Statutes and the Rules of the Auditor General. The audit is conducted by DiBartolomeo, McBee, Hartley & Barnes, P.A. in accordance with government auditing standards.

PROFESSIONAL SERVICES - ENGINEERING SERVICES
Provides funding for general engineering support to the District, including review of construction and maintenance activities, preparation for Board meetings, and general consultation. Services are provided by the District's contracted engineering vendor and the budget reflects expected usage and prior-year activity.

PROFESSIONAL SERVICES - LEGAL SERVICES
Covers the cost of general counsel services, including attendance at Board meetings, review of contracts and agreements, and legal guidance on District operations. Services are provided by Kutak Rock LLP and the budget reflects anticipated legal activity.

LEGAL ADVERTISEMENTS
Provides funding for legally required notices such as public meetings, budget hearings, and other formal disclosures. These notices are published in a local newspaper in accordance with statutory requirements to ensure public transparency and compliance with Florida law.

INSURANCE

Covers premiums for the District's general liability, public officials, and property coverage as required to protect District assets and operations. Coverage is placed with Egis Insurance Advisors and premiums are renewed annually based on current rates and exposures.

REGULATORY & PERMIT FEES

Covers the State of Florida's annual filing fee required to maintain the District's active status. This statutory fee is paid to the Department of Economic Opportunity or its successor agency.

BANK FEES

Charges associated with the District's bank accounts. These fees cover monthly account maintenance, transaction processing, and other banking services necessary for financial operations. Services are provided by Valley National Bank for an annual amount of $600.

POSTAGE & PRINTING

Provides for the printing, postage, mailing, and courier costs associated with official District communications, including meeting notices, budget documents, compliance correspondence, and other required materials distributed to residents, Board members, government agencies, vendors, etc.

WEBSITE COMPLIANCE

The District is required by Florida law to post adopted budgets, meeting agendas, and other public records on a compliant website. ADA compliance services are provided by Kai Connected, LLC to maintain the District's public-records obligations.

ADMINISTRATIVE CONTINGENCY

Provides a reserve for unexpected administrative expenses or shortfalls in other administrative line items. This funding allows the District flexibility to address unforeseen needs without requiring a formal budget amendment.

DEBT ADMINISTRATION EXPENDITURES

DISSEMINATION AGENT

Provides for the continuing disclosure services required under Rule 15c2-12 of the Securities and Exchange Commission for District bonds. Services are provided by Kai Connected, LLC and include preparation and filing of required annual financial information and material event notices.

TRUSTEE FEES

Provides for the fees charged by the bond Trustee for administration of the District's bond indebtedness. Services are provided by Regions Bank and include trust accounting, disbursement, and reporting functions.

ARBITRAGE

Provides for arbitrage rebate calculation services required by the Internal Revenue Code for the District's tax-exempt bonds. These services are provided by Arbitrage Rebate Counselors, LLC on a recurring schedule over the life of the bonds.

PHYSICAL ENVIRONMENT EXPENDITURES

COMMON AREAS & RIGHT OF WAYS

R&M - PRESSURE WASHING

Provides for the cleaning and pressure washing of community infrastructure such as sidewalks, curbs, monument signs, entry features, and perimeter walls to maintain appearance and safety.

FLOOD CONTROL/STORMWATER MANAGEMENT

CONTRACTS - AQUATIC MAINTENANCE

Provides for the contracted treatment and maintenance of the District's stormwater ponds, lakes, and aquatic vegetation. Services may include algae control, shoreline management, water quality monitoring, and midge fly or invasive species treatment. Services are performed by Lake Pros LLC for an annual amount of $21,360.

CONTRACTS - WETLAND MONITORING

Provides for the contracted monitoring and maintenance of the District's wetland mitigation and conservation areas to ensure compliance with applicable environmental permits and regulatory requirements. Services include periodic site inspections, vegetation management, documentation, and reporting.

R&M - POND

Provides funding for repairs and non-routine maintenance of the District's stormwater ponds and related fountain or aeration equipment, including electrical work on fountain circuits, pump or aerator service, and minor remediation work.

R&M - PUMP & WELL

Provides funding for the routine repair and maintenance of the District's irrigation pumps and well system, including pump service, motor repair, electrical components, and related parts replacement.

SECURITY

R&M - PERIMETER FENCE

Covers repairs and maintenance of the District's perimeter fencing, including structural repairs, panel and post replacement, gate hardware associated with perimeter access points, and related weather or impact damage remediation. Work is performed by Accurate Fence & Screen LLC and is scheduled or prioritized based on condition assessments.

CAPITAL & CONTINGENCY RESERVES

PHYSICAL ENVIRONMENT CONTINGENCY

Sets aside reserve funds to cover unforeseen or emergency repairs, cost overruns, or other unbudgeted physical environment expenses that may arise during the fiscal year.

Cresswind DeLand Community Development District
Fiscal Year 2027 Annual Budget
Series 2024 Debt Service Fund

	Account Description	Actual FY 2025	Adopted FY 2026	Acutal Thru 6/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
I.	**Revenue**						
	Debt Service Assessments - On-Roll	$ 18,567	$ 83,978	$ 86,632	$ -	$ 86,632	$ 120,636
	Debt Service Assessments - Off-Roll	165,878	280,428	238,173	(7,213)	230,960	240,496
	Debt Service Assessments - Lot Closings	48,915	-	41,739	-	41,739	-
	Prepayment Income	-	-	14,246	-	14,246	-
	Interest	9,105	-	5,561	-	5,561	-
	Total Revenue	**242,465**	**364,406**	**386,351**	**(7,213)**	**379,138**	**361,132**
II.	**Expenditures**						
	Debt Service						
	Principal Debt Retirement	75,000	80,000	80,000	-	80,000	80,000
	Interest Expense	262,779	283,012	284,891	-	284,891	281,132
	Prepayment Expense	-	-	-	-	-	-
	Total Debt Service	**337,779**	**363,012**	**364,891**	**-**	**364,891**	**361,132**
	Total Expenditures	**337,779**	**363,012**	**364,891**	**-**	**364,891**	**361,132**
	Excess (Deficiency) of Revenues Over (Under) Expenditures	(95,314)	1,394	21,460	(7,213)	14,247	-
III.	**Other Financing Sources (Uses)**						
	Interfund Transfer-In	(7,672)	-	-	-	-	-
	Interfund Transfer-Out	-	-	(3,264)	-	(3,264)	-
	Total Other Sources (Uses)	**(7,672)**	**-**	**(3,264)**	**-**	**(3,264)**	**-**
IV.	**Net Change in Fund Balance**	**(102,986)**	**1,394**	**18,196**	**(7,213)**	**10,983**	**-**
	Fund Balance - Beginning	301,616	198,630	198,630	-	198,630	**209,613**
	Fund Balance - Ending	**$ 198,630**	**$ 200,024**	**$ 216,826**	**$ (7,213)**	**$ 209,613**	**$ 209,613**

Cresswind DeLand Community Development District
$5,250,000 Special Assessment Bonds, Series 2024 (Assessment Area One)

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Total Bond Value
11/1/25			142,446	142,446		5,175,000
5/1/26	80,000	4.70%	142,446	222,446	364,892	5,095,000
11/1/26			140,566	140,566		5,095,000
5/1/27	80,000	4.70%	140,566	220,566	361,132	5,015,000
11/1/27			138,686	138,686		5,015,000
5/1/28	85,000	4.70%	138,686	223,686	362,372	4,930,000
11/1/28		0.00%	136,688	136,688		4,930,000
5/1/29	90,000	4.70%	136,688	226,688	363,376	4,840,000
11/1/29			134,573	134,573		4,840,000
5/1/30	95,000	4.70%	134,573	229,573	364,146	4,745,000
11/1/30			132,341	132,341		4,745,000
5/1/31	100,000	4.70%	132,341	232,341	364,682	4,645,000
11/1/31			129,991	129,991		4,645,000
5/1/32	105,000	5.38%	129,991	234,991	364,982	4,540,000
11/1/32			127,169	127,169		4,540,000
5/1/33	110,000	5.38%	127,169	237,169	364,338	4,430,000
11/1/33			124,213	124,213		4,430,000
5/1/34	115,000	5.38%	124,213	239,213	363,426	4,315,000
11/1/34			121,122	121,122		4,315,000
5/1/35	120,000	5.38%	121,122	241,122	362,244	4,195,000
11/1/35			117,897	117,897		4,195,000
5/1/36	130,000	5.38%	117,897	247,897	365,794	4,065,000
11/1/36			114,403	114,403		4,065,000
5/1/37	135,000	5.38%	114,403	249,403	363,806	3,930,000
11/1/37			110,775	110,775		3,930,000
5/1/38	145,000	5.38%	110,775	255,775	366,550	3,785,000
11/1/38			106,878	106,878		3,785,000
5/1/39	150,000	5.38%	106,878	256,878	363,756	3,635,000
11/1/39			102,847	102,847		3,635,000
5/1/40	160,000	5.38%	102,847	262,847	365,694	3,475,000
11/1/40			98,547	98,547		3,475,000
5/1/41	170,000	5.38%	98,547	268,547	367,094	3,305,000
11/1/41			93,978	93,978		3,305,000
5/1/42	175,000	5.38%	93,978	268,978	362,956	3,130,000
11/1/42			89,275	89,275		3,130,000
5/1/43	185,000	5.38%	89,275	274,275	363,550	2,945,000
11/1/43			84,303	84,303		2,945,000
5/1/44	195,000	5.38%	84,303	279,303	363,606	2,750,000
11/1/44			79,063	79,063		2,750,000
5/1/45	210,000	5.75%	79,063	289,063	368,126	2,540,000
11/1/45			73,025	73,025		2,540,000
5/1/46	220,000	5.75%	73,025	293,025	366,050	2,320,000
11/1/46			66,700	66,700		2,320,000
5/1/47	235,000	5.75%	66,700	301,700	368,400	2,085,000
11/1/47			59,944	59,944		2,085,000
5/1/48	250,000	5.75%	59,944	309,944	369,888	1,835,000
11/1/48			52,756	52,756		1,835,000
5/1/49	265,000	5.75%	52,756	317,756	370,512	1,570,000
11/1/49			45,138	45,138		1,570,000
5/1/50	280,000	5.75%	45,138	325,138	370,276	1,290,000
11/1/50			37,088	37,088		1,290,000
5/1/51	295,000	5.75%	37,088	332,088	369,176	995,000
11/1/51			28,606	28,606		995,000
5/1/52	315,000	5.75%	28,606	343,606	372,212	680,000
11/1/52			19,550	19,550		680,000
5/1/53	330,000	5.75%	19,550	349,550	369,100	350,000
11/1/53			10,063	10,063		350,000
5/1/54	350,000	5.75%	10,063	360,063	370,126	0
Total	**5,250,000**		**5,700,041**	**10,950,041**	**10,950,041**	

Cresswind DeLand Community Development District
Fiscal Year 2027 ERU Allocation & Assessment Summary Comparison

AR = Total Expenditures - Net:	$215,205.00	
Plus: Early Payment Discount (4.0%)	$9,061.26	
Plus: County Collection Charges (1.0%)	$2,265.32	
Total Expenditures - GROSS	**$226,531.58**	[a]
Total ERU:	595.40	[b]
Total AR / ERU - GROSS (as if all On-Roll):	**$380.47**	[a] / [b]
Total AR / ERU - NET:	$361.45	

1. Equivalent Residential Unit (ERU) Allocation of Annual Operations And Maintenance Assessments

Product [1]	Units	ERU	Total ERUs	% ERU	Net Assmt/Unit	Total Net Assmt	Gross Assmt/Unit	Total Gross Assmt
40'	153	0.80	122.40	20.56%	$289.16	$44,241.00	$304.38	$46,569.47
50'	311	1.00	311.00	52.23%	$361.45	$112,409.73	$380.47	$118,326.03
60'	135	1.20	162.00	27.21%	$433.74	$58,554.27	$456.56	$61,636.07
Total	**599**		**595.40**	**100.00%**		**$215,205.00**		**$226,531.58**

2. Assessment Comparison Summary by Fiscal Year

Assessment Area One - Phases 1, 2B, and 3

		Operations & Maintenance [2]			Series 2025 Debt Service [2,3]			Total [2]			
Product	Units	FY 2027	FY 2026	% Change	FY 2027	FY 2026	% Change	FY 2027	FY 2026	$ Change	% Change
40'	90	$304.38	$304.38	0%	$1,051.64	$1,052.36	0%	$1,356.01	$1,356.74	-$0.72	0%
50'	148	$380.47	$380.47	0%	$1,314.55	$1,315.45	0%	$1,695.01	$1,695.92	-$0.90	0%
60'	59	$456.56	$456.56	0%	$1,577.45	$1,578.54	0%	$2,034.02	$2,035.10	-$1.09	0%
Total	**297**										

Assessment Area Two- Future Assessment Area

		Operations & Maintenance [2]			Future Debt Service [2,3]			Total [2]			
Product	Units	FY 2027	FY 2026	% Change	FY 2027	FY 2026	% Change	FY 2027	FY 2026	$ Change	% Change
40'	63	$304.38	$304.38	0%	$0.00	$0.00	N/A	$304.38	$304.38	$0.00	0%
50'	163	$380.47	$380.47	0%	$0.00	$0.00	N/A	$380.47	$380.47	$0.00	0%
60'	76	$456.56	$456.56	0%	$0.00	$0.00	N/A	$456.56	$456.56	$0.00	0%
Total	**302**										

1. The Product mix is subject to change at the Developer's discretion. Assessment categories shown as zero in a given Fiscal Year reflect Product types that did not exist in the prior year or were created in the current year.
2. The amounts shown are presented as if on roll and grossed up to account for collection costs and early payment discounts.
3. Lot product classifications were corrected to conform to the updated master site plan dated June 30, 2026. Because the revised product mix increases total assessable ERUs, per-unit debt service assessments have been reduced proportionally so that aggregate debt service collections remain equal to the amount required by the Series 2024 Bonds.

EXHIBIT 3

Return to Agenda

RESOLUTION 2026-06

[ANNUAL ASSESSMENT RESOLUTION]

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CRESSWIND DELAND COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2026/2027; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Cresswind DeLand Community Development District ("**District**") is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes,* for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

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

WHEREAS, the Board of Supervisors ("**Board**") of the District has determined to undertake various operations and maintenance and other activities described in the District's budget (**"Adopted Budget**") for the fiscal year beginning October 1, 2026 and ending September 30, 2027 (**"Fiscal Year 2026/2027"**), attached hereto as **Exhibit A**; and

WHEREAS, Chapter 190, *Florida Statutes*, authorizes the District to fund the Adopted Budget through a funding agreement and/or through the imposition of special assessments on benefitted lands within the District, which special assessments may be collected by direct bill or on the tax roll pursuant to Chapter 197, *Florida Statutes*; and

WHEREAS, in order to fund the District's Adopted Budget, the District's Board now desires to adopt this Resolution setting forth the means by which the District intends to fund its Adopted Budget.

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

1. FUNDING. As indicated in **Exhibits A and B,** the District's Board hereby authorizes the following funding mechanisms for the Adopted Budget:

a. **OPERATIONS AND MAINTENANCE DEFICIT FUNDING AGREEMENT.** The District's Board hereby authorizes a deficit funding agreement for a portion of the operations and maintenance services set forth in the District's Adopted Budget, as set forth in **Exhibit A.**

b. **OPERATIONS AND MAINTENANCE ASSESSMENTS.**

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

ii. **Assessment Imposition.** Pursuant to Chapters 190, 197 and/or 170, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District and in accordance with **Exhibits A and B.** The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.

The Board finds and determines that operations and maintenance assessments shall immediately attach only to sold lots (as set forth in **Exhibits "A" and "B"**), and further that operations and maintenance assessments shall also attach on a pro-rated basis to any lots sold during Fiscal Year 2026/2027 at the time of sale, and as evidenced by an estoppel letter prepared by the District's Manager. All unsold lots owned by the developer do not receive the same level of benefit as sold lots and, accordingly, such lots shall not receive an operations and maintenance assessment for Fiscal Year 2026/2027. Instead, any additional costs of the District's Adopted Budget (above and beyond the operations and maintenance assessment that attaches to sold lots) shall be funded pursuant to a deficit funding agreement to be entered into between the District and the project developer.

iii. **Maximum Rate.** Pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for operation and maintenance assessments.

c. **DEBT SERVICE SPECIAL ASSESSMENTS.** The District's Board hereby directs District Staff to effect the collection of the previously levied debt service special assessments, as set forth in **Exhibits A and B.**

2. **COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.**

a. **Tax Roll Assessments.** If and to the extent indicated in **Exhibits A and B**, certain of the operations and maintenance special assessments (if any) and/or previously levied debt service special assessments (if any) imposed on the "**Tax Roll Property**" identified in **Exhibit B** shall be collected at the same time and in the same manner as County taxes in accordance with Chapter 197 of the *Florida Statutes*. The District's Board finds and determines that such collection method is an efficient method of collection for the Tax Roll Property.

b. **Direct Bill Assessments.** If and to the extent indicated in **Exhibits A and B,** certain operations and maintenance special assessments (if any) and/or previously levied debt service special assessments (if any) imposed on "**Direct Collect Property**" identified in **Exhibit B** shall be collected directly by the District in accordance with Florida law, as set forth in **Exhibits A and B.** The District's Board finds and determines that such collection method is an efficient method of collection for the Direct Collect Property.

   i. *Due Date (O&M Assessments)* - Operations and maintenance assessments directly collected by the District shall be due and payable on the dates set forth in the invoices prepared by the District Manager, but no earlier than October 1st and no later than September 30th of Fiscal Year 2026/2027.

      As noted above, operations and maintenance assessments shall attach to any lots sold during Fiscal Year 2026/2027 at the time of sale, and as evidenced by an estoppel letter prepared by the District's Manager. Any such assessments shall be collected directly by the District in accordance with Florida law, and at the time of sale.

   ii. *Due Date (Debt Assessments)* - Debt service assessments directly collected by the District are due in full on December 1, 2026; provided, however, that, to the extent permitted by law, the assessments due may be paid in two partial, deferred payments and on dates that are 30 days prior to the District's corresponding debt service payment dates all as set forth in the invoice(s) prepared by the District Manager.

   iii. In the event that an assessment payment is not made in accordance with the schedule(s) stated above, the whole assessment – including any remaining partial, deferred payments for the Fiscal Year, shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District's sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent assessments shall accrue at the rate of any bonds secured by the assessments, or at the statutory prejudgment interest rate, as applicable. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170, *Florida Statutes,* or other applicable law to collect and enforce the whole assessment, as set forth herein.

c. **Future Collection Methods.** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

3. **ASSESSMENT ROLL; AMENDMENTS.** The Assessment Roll, attached to this Resolution as **Exhibit "B,"** is hereby certified for collection. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution, and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll.

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

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

[CONTINUED ON NEXT PAGE]

PASSED AND ADOPTED this ________ day of ___________________, 2026.

ATTEST:

____
Secretary / Assistant Secretary

CRESSWIND DELAND COMMUNITY DEVELOPMENT DISTRICT

By:_______________________________________

Its:_______________________________________

Exhibit A: Budget
Exhibit B: Assessment Roll (On-Roll and Off-Roll)

Cresswind DeLand

Community Development District

Proposed Budget
FY 2026–2027

Presented at the August 6, 2026 Meeting

Cresswind DeLand Community Development District
Table of Contents

Cresswind DeLand Community Development District
Fiscal Year 2027 Annual Budget
General Fund (Operations & Maintenance)

	Account Description	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Actual Thru 6/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
I.	**Revenue**							
	Operations & Maintenance Assessments - On-Roll	$ -	$ 5,288	$ 24,289	$ 25,040	$ -	$ 25,040	$ 35,205
	Operations & Maintenance Assessments - Off-Roll	-	-	190,916	33,775	146,018	179,793	180,000
	Operations & Maintenance Assessments - Lot Closings	1,444	20,226	-	10,254	-	10,254	-
	Developer Funding Agreement	71,697	122,988	-	-	-	-	-
	Miscellaneous Revenue	-	-	-	780	-	780	-
	Interest	-	-	-	89	-	89	-
	Total Revenue	**73,141**	**148,502**	**215,205**	**69,937**	**146,018**	**215,956**	**215,205**
II.	**Expenditures**							
	General Administrative							
	Professional Services - Management Consulting Services	39,167	47,000	47,000	35,250	11,750	47,000	49,400
	Professional Services - Auditing Services	-	4,900	5,500	-	5,500	5,500	6,000
	Professional Services - Engineering Services	-	-	10,000	-	-	-	10,000
	Professional Services - Legal Services	24,120	5,713	25,000	2,196	12,721	14,917	20,000
	Legal Advertisements	4,407	672	4,500	104	2,435	2,540	4,500
	Insurance	-	5,208	7,500	5,498	1,833	7,331	8,500
	Regulatory & Permit Fees	-	200	175	175	-	175	175
	Bank Fees	15	98	500	85	28	113	600
	Postage & Printing	-	-	-	-	-	-	300
	Website Compliance	2,250	2,013	2,015	1,136	879	2,015	1,515
	Administrative Contingency	768	64	10,000	361	120	481	5,000
	Total Administrative	**70,727**	**65,868**	**112,190**	**44,805**	**35,267**	**80,072**	**105,990**
	Debt Administration							
	Dissemination Agent	1,250	7,500	7,500	7,500	-	7,500	7,500
	Trustee Fees	-	1,267	4,040	2,850	1,190	4,040	4,050
	Arbitrage	-	-	475	-	475	475	475
	Total Debt Administration	**1,250**	**8,767**	**12,015**	**10,350**	**1,665**	**12,015**	**12,025**
	Physical Environment							
	Common Areas & Right of Ways							
	R&M - Pressure Washing	-	-	-	-	-	-	200
	Total Common Areas & Right of Ways	**-**	**-**	**-**	**-**	**-**	**-**	**200**

Cresswind DeLand Community Development District
Fiscal Year 2027 Annual Budget
General Fund (Operations & Maintenance)

Account Description	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Actual Thru 6/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
Flood Control/Stormwater Management							
Contracts - Aquatic Maintenance	-	18,560	21,360	16,170	5,340	21,510	21,360
Contracts - Wetland Monitoring	-	-	2,800	-	2,800	2,800	2,800
R&M - Pond	-	8,850	15,000	8,850	6,150	15,000	15,000
R&M - Pump & Well	4,500	11,027	5,200	3,970	1,323	5,293	8,700
Total Flood Control/Stormwater Management	**4,500**	**38,437**	**44,360**	**28,990**	**15,613**	**44,603**	**47,860**
Security							
R&M - Perimeter Fence	-	-	-	-	-	-	3,800
Total Security	**-**	**-**	**-**	**-**	**-**	**-**	**3,800**
Capital & Contingency Reserves							
Physical Environment Contingency	-	15,378	46,640	6,523	40,117	46,640	45,330
Total Capital & Contingency Reserves	**-**	**15,378**	**46,640**	**6,523**	**40,117**	**46,640**	**45,330**
Total Physical Environment	**4,500**	**53,815**	**91,000**	**35,513**	**55,730**	**91,243**	**97,190**
Total Expenditures	**76,477**	**128,449**	**215,205**	**90,668**	**92,662**	**183,330**	**215,205**
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,335)	20,053	-	(20,731)	53,357	32,626	-
IV. **Net Change in Fund Balance**	(3,335)	20,053	-	(20,731)	53,357	32,626	-
Fund Balance - Beginning	-	(3,335)	16,717	16,717	-	16,717	49,343
Fund Balance - Ending	**$ (3,335)**	**$ 16,717**	**$ 16,717**	**$ (4,014)**	**$ 53,357**	**$ 49,343**	**$ 49,343**

Exhibit A
Allocation of Fund Balances

Available Funds		Amount
Beginning Fund Balance - Fiscal Year 2026	$	16,717
Net Change in Fund Balance - Fiscal Year 2026		32,626
Reserves - Fiscal Year 2026 Additions		-
Total Funds Available (Estimated) - 9/30/2026		**49,343**
Allocation of Available Funds		
Nonspendable Fund Balance		
Prepaid Items & Deposits		5,947
Subtotal		**5,947**
Total Allocation of Available Funds		**5,947**
Total Unassigned (undesignated) Cash	**$**	**43,396**

Notes

(1) Represent approximately 3 months of operating expenditures less Reserves and Capital Outlay
(2) Represents Reserves from Prior Years thru FY 2026.

CRESSWIND DELAND COMMUNITY DEVELOPMENT DISTRICT
FY 2026 - 2027 BUDGET NARRATIVE

REVENUES

SPECIAL ASSESSMENTS - ON-ROLL

The District levies annual Non-Ad Valorem assessments on all assessable property within the District. These assessments are collected through the County Tax Roll and provide the primary funding source for Operations and Maintenance (O&M) expenditures.

SPECIAL ASSESSMENTS - OFF-ROLL

Off-Roll assessments are billed directly to landowners that have not yet been placed on the County Tax Roll. These assessments fund the same O&M activities as On-Roll assessments and are invoiced according to the adopted assessment roll and applicable collection schedule.

EXPENDITURES

GENERAL ADMINISTRATIVE

PROFESSIONAL SERVICES - MANAGEMENT CONSULTING SERVICES

The District receives Management, Accounting, Administrative, and Assessment services as part of the KAI Management Agreement. This line also includes IT-related costs for processing the District's financial activities such as accounts payable, financial reporting, and budgeting, with the budget based on contracted fees outlined in the agreement.

PROFESSIONAL SERVICES - AUDITING SERVICES

Covers the cost for the District's annual independent audit, required by Florida Statutes and the Rules of the Auditor General. The audit is conducted by DiBartolomeo, McBee, Hartley & Barnes, P.A. in accordance with government auditing standards.

PROFESSIONAL SERVICES - ENGINEERING SERVICES

Provides funding for general engineering support to the District, including review of construction and maintenance activities, preparation for Board meetings, and general consultation. Services are provided by the District's contracted engineering vendor and the budget reflects expected usage and prior-year activity.

PROFESSIONAL SERVICES - LEGAL SERVICES

Covers the cost of general counsel services, including attendance at Board meetings, review of contracts and agreements, and legal guidance on District operations. Services are provided by Kutak Rock LLP and the budget reflects anticipated legal activity.

LEGAL ADVERTISEMENTS

Provides funding for legally required notices such as public meetings, budget hearings, and other formal disclosures. These notices are published in a local newspaper in accordance with statutory requirements to ensure public transparency and compliance with Florida law.

INSURANCE

Covers premiums for the District's general liability, public officials, and property coverage as required to protect District assets and operations. Coverage is placed with Egis Insurance Advisors and premiums are renewed annually based on current rates and exposures.

REGULATORY & PERMIT FEES

Covers the State of Florida's annual filing fee required to maintain the District's active status. This statutory fee is paid to the Department of Economic Opportunity or its successor agency.

BANK FEES

Charges associated with the District's bank accounts. These fees cover monthly account maintenance, transaction processing, and other banking services necessary for financial operations. Services are provided by Valley National Bank for an annual amount of $600.

POSTAGE & PRINTING

Provides for the printing, postage, mailing, and courier costs associated with official District communications, including meeting notices, budget documents, compliance correspondence, and other required materials distributed to residents, Board members, government agencies, vendors, etc.

WEBSITE COMPLIANCE

The District is required by Florida law to post adopted budgets, meeting agendas, and other public records on a compliant website. ADA compliance services are provided by Kai Connected, LLC to maintain the District's public-records obligations.

ADMINISTRATIVE CONTINGENCY

Provides a reserve for unexpected administrative expenses or shortfalls in other administrative line items. This funding allows the District flexibility to address unforeseen needs without requiring a formal budget amendment.

DEBT ADMINISTRATION EXPENDITURES

DISSEMINATION AGENT

Provides for the continuing disclosure services required under Rule 15c2-12 of the Securities and Exchange Commission for District bonds. Services are provided by Kai Connected, LLC and include preparation and filing of required annual financial information and material event notices.

TRUSTEE FEES

Provides for the fees charged by the bond Trustee for administration of the District's bond indebtedness. Services are provided by Regions Bank and include trust accounting, disbursement, and reporting functions.

ARBITRAGE

Provides for arbitrage rebate calculation services required by the Internal Revenue Code for the District's tax-exempt bonds. These services are provided by Arbitrage Rebate Counselors, LLC on a recurring schedule over the life of the bonds.

PHYSICAL ENVIRONMENT EXPENDITURES

COMMON AREAS & RIGHT OF WAYS

R&M - PRESSURE WASHING

Provides for the cleaning and pressure washing of community infrastructure such as sidewalks, curbs, monument signs, entry features, and perimeter walls to maintain appearance and safety.

FLOOD CONTROL/STORMWATER MANAGEMENT

CONTRACTS - AQUATIC MAINTENANCE

Provides for the contracted treatment and maintenance of the District's stormwater ponds, lakes, and aquatic vegetation. Services may include algae control, shoreline management, water quality monitoring, and midge fly or invasive species treatment. Services are performed by Lake Pros LLC for an annual amount of $21,360.

CONTRACTS - WETLAND MONITORING

Provides for the contracted monitoring and maintenance of the District's wetland mitigation and conservation areas to ensure compliance with applicable environmental permits and regulatory requirements. Services include periodic site inspections, vegetation management, documentation, and reporting.

R&M - POND

Provides funding for repairs and non-routine maintenance of the District's stormwater ponds and related fountain or aeration equipment, including electrical work on fountain circuits, pump or aerator service, and minor remediation work.

R&M - PUMP & WELL

Provides funding for the routine repair and maintenance of the District's irrigation pumps and well system, including pump service, motor repair, electrical components, and related parts replacement.

SECURITY

R&M - PERIMETER FENCE

Covers repairs and maintenance of the District's perimeter fencing, including structural repairs, panel and post replacement, gate hardware associated with perimeter access points, and related weather or impact damage remediation. Work is performed by Accurate Fence & Screen LLC and is scheduled or prioritized based on condition assessments.

CAPITAL & CONTINGENCY RESERVES

PHYSICAL ENVIRONMENT CONTINGENCY

Sets aside reserve funds to cover unforeseen or emergency repairs, cost overruns, or other unbudgeted physical environment expenses that may arise during the fiscal year.

Cresswind DeLand Community Development District
Fiscal Year 2027 Annual Budget
Series 2024 Debt Service Fund

	Account Description	Actual FY 2025	Adopted FY 2026	Acutal Thru 6/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
I.	**Revenue**						
	Debt Service Assessments - On-Roll	$ 18,567	$ 83,978	$ 86,632	$ -	$ 86,632	$ 120,636
	Debt Service Assessments - Off-Roll	165,878	280,428	238,173	(7,213)	230,960	240,496
	Debt Service Assessments - Lot Closings	48,915	-	41,739	-	41,739	-
	Prepayment Income	-	-	14,246	-	14,246	-
	Interest	9,105	-	5,561	-	5,561	-
	Total Revenue	**242,465**	**364,406**	**386,351**	**(7,213)**	**379,138**	**361,132**
II.	**Expenditures**						
	Debt Service						
	Principal Debt Retirement	75,000	80,000	80,000	-	80,000	80,000
	Interest Expense	262,779	283,012	284,891	-	284,891	281,132
	Prepayment Expense	-	-	-	-	-	-
	Total Debt Service	**337,779**	**363,012**	**364,891**	**-**	**364,891**	**361,132**
	Total Expenditures	**337,779**	**363,012**	**364,891**	**-**	**364,891**	**361,132**
	Excess (Deficiency) of Revenues Over (Under) Expenditures	(95,314)	1,394	21,460	(7,213)	14,247	-
III.	**Other Financing Sources (Uses)**						
	Interfund Transfer-In	(7,672)	-	-	-	-	-
	Interfund Transfer-Out	-	-	(3,264)	-	(3,264)	-
	Total Other Sources (Uses)	**(7,672)**	**-**	**(3,264)**	**-**	**(3,264)**	**-**
IV.	**Net Change in Fund Balance**	**(102,986)**	**1,394**	**18,196**	**(7,213)**	**10,983**	**-**
	Fund Balance - Beginning	301,616	198,630	198,630	-	198,630	**209,613**
	Fund Balance - Ending	**$ 198,630**	**$ 200,024**	**$ 216,826**	**$ (7,213)**	**$ 209,613**	**$ 209,613**

Cresswind DeLand Community Development District
$5,250,000 Special Assessment Bonds, Series 2024 (Assessment Area One)

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Total Bond Value
11/1/25			142,446	142,446		5,175,000
5/1/26	80,000	4.70%	142,446	222,446	364,892	5,095,000
11/1/26			140,566	140,566		5,095,000
5/1/27	80,000	4.70%	140,566	220,566	361,132	5,015,000
11/1/27			138,686	138,686		5,015,000
5/1/28	85,000	4.70%	138,686	223,686	362,372	4,930,000
11/1/28		0.00%	136,688	136,688		4,930,000
5/1/29	90,000	4.70%	136,688	226,688	363,376	4,840,000
11/1/29			134,573	134,573		4,840,000
5/1/30	95,000	4.70%	134,573	229,573	364,146	4,745,000
11/1/30			132,341	132,341		4,745,000
5/1/31	100,000	4.70%	132,341	232,341	364,682	4,645,000
11/1/31			129,991	129,991		4,645,000
5/1/32	105,000	5.38%	129,991	234,991	364,982	4,540,000
11/1/32			127,169	127,169		4,540,000
5/1/33	110,000	5.38%	127,169	237,169	364,338	4,430,000
11/1/33			124,213	124,213		4,430,000
5/1/34	115,000	5.38%	124,213	239,213	363,426	4,315,000
11/1/34			121,122	121,122		4,315,000
5/1/35	120,000	5.38%	121,122	241,122	362,244	4,195,000
11/1/35			117,897	117,897		4,195,000
5/1/36	130,000	5.38%	117,897	247,897	365,794	4,065,000
11/1/36			114,403	114,403		4,065,000
5/1/37	135,000	5.38%	114,403	249,403	363,806	3,930,000
11/1/37			110,775	110,775		3,930,000
5/1/38	145,000	5.38%	110,775	255,775	366,550	3,785,000
11/1/38			106,878	106,878		3,785,000
5/1/39	150,000	5.38%	106,878	256,878	363,756	3,635,000
11/1/39			102,847	102,847		3,635,000
5/1/40	160,000	5.38%	102,847	262,847	365,694	3,475,000
11/1/40			98,547	98,547		3,475,000
5/1/41	170,000	5.38%	98,547	268,547	367,094	3,305,000
11/1/41			93,978	93,978		3,305,000
5/1/42	175,000	5.38%	93,978	268,978	362,956	3,130,000
11/1/42			89,275	89,275		3,130,000
5/1/43	185,000	5.38%	89,275	274,275	363,550	2,945,000
11/1/43			84,303	84,303		2,945,000
5/1/44	195,000	5.38%	84,303	279,303	363,606	2,750,000
11/1/44			79,063	79,063		2,750,000
5/1/45	210,000	5.75%	79,063	289,063	368,126	2,540,000
11/1/45			73,025	73,025		2,540,000
5/1/46	220,000	5.75%	73,025	293,025	366,050	2,320,000
11/1/46			66,700	66,700		2,320,000
5/1/47	235,000	5.75%	66,700	301,700	368,400	2,085,000
11/1/47			59,944	59,944		2,085,000
5/1/48	250,000	5.75%	59,944	309,944	369,888	1,835,000
11/1/48			52,756	52,756		1,835,000
5/1/49	265,000	5.75%	52,756	317,756	370,512	1,570,000
11/1/49			45,138	45,138		1,570,000
5/1/50	280,000	5.75%	45,138	325,138	370,276	1,290,000
11/1/50			37,088	37,088		1,290,000
5/1/51	295,000	5.75%	37,088	332,088	369,176	995,000
11/1/51			28,606	28,606		995,000
5/1/52	315,000	5.75%	28,606	343,606	372,212	680,000
11/1/52			19,550	19,550		680,000
5/1/53	330,000	5.75%	19,550	349,550	369,100	350,000
11/1/53			10,063	10,063		350,000
5/1/54	350,000	5.75%	10,063	360,063	370,126	0
Total	**5,250,000**		**5,700,041**	**10,950,041**	**10,950,041**	

Cresswind DeLand Community Development District
Fiscal Year 2027 ERU Allocation & Assessment Summary Comparison

AR = Total Expenditures - Net:	$215,205.00	
Plus: Early Payment Discount (4.0%)	$9,061.26	
Plus: County Collection Charges (1.0%)	$2,265.32	
Total Expenditures - GROSS	$226,531.58	[a]
Total ERU:	595.40	[b]
Total AR / ERU - GROSS (as if all On-Roll):	**$380.47**	[a] / [b]
Total AR / ERU - NET:	$361.45	

1. Equivalent Residential Unit (ERU) Allocation of Annual Operations And Maintenance Assessments

Product [1]	Units	ERU	Total ERUs	% ERU	Net Assmt/Unit	Total Net Assmt	Gross Assmt/Unit	Total Gross Assmt
40'	153	0.80	122.40	20.56%	$289.16	$44,241.00	$304.38	$46,569.47
50'	311	1.00	311.00	52.23%	$361.45	$112,409.73	$380.47	$118,326.03
60'	135	1.20	162.00	27.21%	$433.74	$58,554.27	$456.56	$61,636.07
Total	**599**		**595.40**	**100.00%**		**$215,205.00**		**$226,531.58**

2. Assessment Comparison Summary by Fiscal Year

Assessment Area One - Phases 1, 2B, and 3

Product	Units	Operations & Maintenance [2]			Series 2025 Debt Service [2,3]			Total [2]			
		FY 2027	FY 2026	% Change	FY 2027	FY 2026	% Change	FY 2027	FY 2026	$ Change	% Change
40'	90	$304.38	$304.38	0%	$1,051.64	$1,052.36	0%	$1,356.01	$1,356.74	-$0.72	0%
50'	148	$380.47	$380.47	0%	$1,314.55	$1,315.45	0%	$1,695.01	$1,695.92	-$0.90	0%
60'	59	$456.56	$456.56	0%	$1,577.45	$1,578.54	0%	$2,034.02	$2,035.10	-$1.09	0%
Total	**297**										

Assessment Area Two- Future Assessment Area

Product	Units	Operations & Maintenance [2]			Future Debt Service [2,3]			Total [2]			
		FY 2027	FY 2026	% Change	FY 2027	FY 2026	% Change	FY 2027	FY 2026	$ Change	% Change
40'	63	$304.38	$304.38	0%	$0.00	$0.00	N/A	$304.38	$304.38	$0.00	0%
50'	163	$380.47	$380.47	0%	$0.00	$0.00	N/A	$380.47	$380.47	$0.00	0%
60'	76	$456.56	$456.56	0%	$0.00	$0.00	N/A	$456.56	$456.56	$0.00	0%
Total	**302**										

1. The Product mix is subject to change at the Developer's discretion. Assessment categories shown as zero in a given Fiscal Year reflect Product types that did not exist in the prior year or were created in the current year.
2. The amounts shown are presented as if on roll and grossed up to account for collection costs and early payment discounts.
3. Lot product classifications were corrected to conform to the updated master site plan dated June 30, 2026. Because the revised product mix increases total assessable ERUs, per-unit debt service assessments have been reduced proportionally so that aggregate debt service collections remain equal to the amount required by the Series 2024 Bonds.

EXHIBIT 4

Return to Agenda

RESOLUTION 2026-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CRESSWIND DELAND COMMUNITY DEVELOPMENT DISTRICT ADOPTING THE ANNUAL MEETING SCHEDULE FOR FISCAL YEAR 2026-2027 AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the Cresswind DeLand Community Development District ("District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes; and

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

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

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

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

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

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

PASSED AND ADOPTED this 6th day of August 2026.

ATTEST:	CRESSWIND DELAND COMMUNITY DEVELOPMENT DISTRICT
___________________________________	______________________________________
Secretary/Assistant Secretary	Chairperson/Vice Chairperson, Board of Supervisors

Comp. Exhibit A: Fiscal Year 2026-2027 Annual Meeting Schedule

EXHIBIT “A”

BOARD OF SUPERVISORS MEETING DATES
CRESSWIND DELAND COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026-2027

The Board of Supervisors of the Cresswind DeLand Community Development District will hold their regular meetings for Fiscal Year 2026-2027 at 1325 Cresswind Blvd., DeLand, FL 32724 on the first Thursday of the month at 9:00 a.m., unless otherwise indicated as follows:

October 1, 2026
November 5, 2026
December 3, 2026
January 7, 2027
February 4, 2027
March 4, 2027
April 1, 2027
May 6, 2027
June 3, 2027
July 1, 2027
August 5, 2027
September 2, 2027

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. The meetings may be continued to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for these meetings may be obtained from Kai, 2502 N. Rocky Point Drive, Suite 1000, Tampa, Florida 33607 or by calling (813) 565-4663.

There may be occasions when one or more Supervisors or staff will participate by telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (813) 565-4663 at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

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

District Manager
Andy Mendenhall

EXHIBIT 5

Return to Agenda

RESOLUTION 2026-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF CRESSWIND DELAND COMMUNITY DEVELOPMENT DISTRICT DESIGNATING THE AUTHORIZED SIGNATORIES FOR THE DISTRICT'S OPERATING BANK ACCOUNT(S), AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, Cresswind DeLand Community Development District (the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Volusia County, Florida; and

WHEREAS, the Board of Supervisors of the District (the "**Board**") previously adopted a resolution appointing certain employees of the District management company as officers of the District to perform services on behalf of the District; and

WHEREAS, the Board desires to designate new authorized officers for the District's accounts.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD:

1. **Incorporation of Recitals**. The above recitals are true and correct and by this reference are incorporated into and form a material part of this resolution.

2. **Additional Authorized Officers for District Accounts.** As District officers, Andrew Mendenhall (Secretary), Ken Joines (Treasurer), and Sonia Valentin (Assistant Treasurer) are authorized to administer the District's accounts, as soon as practical and effective immediately.

3. **Expiration for Previous Authorized Officers for District Accounts** All previous signers on the District's accounts will be automatically removed effective as of August 6, 2026.

4. **Conflicts**. Resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed.

5. **Effective Date**. This resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 6th DAY OF AUGUST, 2026.

ATTEST:

Print Name: ______________________
Secretary/Assistant Secretary

CRESSWIND DELAND COMMUNITY DEVELOPMENT DISTRICT

Print Name:___________________________
Chair/Vice Chair of the Board of Supervisors

EXHIBIT 6

Return to Agenda

RESOLUTION 2026-09

A RESOLUTION OF THE BOARD OF SUPERVISORS DESIGNATING THE OFFICERS OF CRESSWIND DELAND COMMUNITY DEVELOPMENT DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Cresswind DeLand Community Development District (the "District"), is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statues, being situated entirely within the County of Volusia, Florida; and

WHEREAS, the Board of Supervisors (hereinafter the "Board") now desires to designate the Officers of the District per F.S. 190.006(6).

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

1. The following persons are elected to the offices shown, to wit:

Emily Vaughn	Chair
Brad Walker	Vice-Chair
Andrew Mendenhall	Secretary
Ken Joines	Treasurer
Sonia Valentin	Assistant Treasurer
Lauren Parsons	Assistant Treasurer
Bridget Stevens	Assistant Secretary
Rob Fisher	Assistant Secretary
______________________	Assistant Secretary

2. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 6th day of August 2026.

ATTEST:

Name: ______________________________
Secretary / Assistant Secretary

CRESSWIND DELAND COMMUNITY DEVELOPMENT DISTRICT

Name:______________________________
Chair / Vice Chair of the Board of Supervisors

EXHIBIT 7

Return to Agenda

Financial Reporting Package

Cresswind Deland Community Development District

Period Ending: 04/30/2026

Cresswind Deland Community Development District

Balance Sheet as of 4/30/2026

Assets	Operating	301 - Debt Service 2024 (AA1) Fund	501 - Acquisition & Construction 2024 (AA1) Fund	Total
Cash - Money Market, Reserves and Other				
101201 - Reserve BU - 9856389684	$6,225.50			$6,225.50
Total Cash - Money Market, Reserves and Other	**$6,225.50**			**$6,225.50**
Accounts Receivable & Other Assets				
115100 - Accounts Receivable - Other	$7,979.71			$7,979.71
121000 - Assessments Receivable - On Roll	$1,121.12	$3,878.77		$4,999.89
131101 - Due From 101 General Fund		$1,052.53		$1,052.53
155000 - Prepaid Items	$8,055.00			$8,055.00
Total Accounts Receivable & Other Assets	**$17,155.83**	**$4,931.30**		**$22,087.13**
Investments				
151100 - Series 2024AA1 Revenue Account		$2,499.74		$2,499.74
151101 - Series 2024AA1 Sinking Fund Account		$80,000.02		$80,000.02
151102 - Series 2024AA1 Interest Account		$142,445.84		$142,445.84
151104 - Series 2024 AA1 Debt Service Reserve Account		$182,097.94		$182,097.94
151106 - Series 2024AA1 Acquisition & Construction Account			$12,606.53	$12,606.53
Total Investments		**$407,043.54**	**$12,606.53**	**$419,650.07**
Total Assets	**$23,381.33**	**$411,974.84**	**$12,606.53**	**$447,962.70**

Cresswind Deland Community Development District

Balance Sheet as of 4/30/2026

Liabilities / Equity	Operating	301 - Debt Service 2024 (AA1) Fund	501 - Acquisition & Construction 2024 (AA1) Fund	Total
Current Liability				
202000 - Accounts Payable	$15,085.68			$15,085.68
207301 - Due To 301 - DS 2024 (AA1) Fund	$1,052.53			$1,052.53
218000 - Accrued Expenses	$419.00			$419.00
223000 - Deferred Revenue	$1,121.12	$3,878.77		$4,999.89
Total Current Liability	**$17,678.33**	**$3,878.77**		**$21,557.10**
Fund Balance				
280000 - Fund Balance - Nonspendable	$8,055.00			$8,055.00
281000 - Fund Balance - Restricted		$198,630.13	$9,170.46	$207,800.59
284000 - Fund Balance - Unassigned	$8,662.21			$8,662.21
Total Fund Balance	**$16,717.21**	**$198,630.13**	**$9,170.46**	**$224,517.80**
Net Change in Fund Balance				
33750 - Net Income	($11,014.21)	$209,465.94	$3,436.07	$201,887.80
Total Net Change in Fund Balance	**($11,014.21)**	**$209,465.94**	**$3,436.07**	**$201,887.80**
Total Liabilities / Equity	**$23,381.33**	**$411,974.84**	**$12,606.53**	**$447,962.70**

Cresswind Deland Community Development District

Statement of Revenues and Expenses 4/1/2026 - 4/30/2026

	Current Period Actual	Current Period Budget	Current Period Variance	Year To Date Actual	Year To Date Budget	Year To Date Variance	Annual Budget
Operating Income							
Revenue							
325201 - Special Assessments - On-Roll	304.21	2,024.10	(1,719.89)	23,585.05	14,168.70	9,416.35	24,289.18
325202 - Special Assessments - Off-Roll	-	15,909.65	(15,909.65)	29,857.87	111,367.55	(81,509.68)	190,915.82
325203 - Special Assessments - Lot Closings assessments	-	-	-	5,482.94	-	5,482.94	-
369900 - Miscellaneous Revenues	-	-	-	780.00	-	780.00	-
Total Revenue	**304.21**	**17,933.75**	**(17,629.54)**	**59,705.86**	**125,536.25**	**(65,830.39)**	**215,205.00**
Total Income	**304.21**	**17,933.75**	**(17,629.54)**	**59,705.86**	**125,536.25**	**(65,830.39)**	**215,205.00**
Operating Expense							
General Administration							
513101 - Professional Services - Management Consulting Services	3,916.67	3,916.67	-	27,416.69	27,416.69	-	47,000.00
513106 - Professional Services - Auditing Services	-	458.33	458.33	-	3,208.31	3,208.31	5,500.00
513107 - Professional Services - Engineering Services	-	833.33	833.33	-	5,833.31	5,833.31	10,000.00
513108 - Professional Services - Legal Services	851.00	2,083.33	1,232.33	1,978.00	14,583.31	12,605.31	25,000.00
513201 - Legal Advertisements	-	375.00	375.00	55.25	2,625.00	2,569.75	4,500.00
513202 - Insurance	610.92	625.00	14.08	4,276.40	4,375.00	98.60	7,500.00
513204 - Regulatory And Permit Fees	-	14.58	14.58	175.00	102.06	(72.94)	175.00
513205 - Bank Fees	-	41.67	41.67	84.89	291.69	206.80	500.00
513209 - Website Compliance Website Compliance	126.25	167.92	41.67	883.75	1,175.44	291.69	2,015.00
513901 - Administrative Contingency	104.17	833.33	729.16	275.29	5,833.31	5,558.02	10,000.00
Total General Administration	**5,609.01**	**9,349.16**	**3,740.15**	**35,145.27**	**65,444.12**	**30,298.85**	**112,190.00**
Debt Administration							
517101 - Dissemination Agent	-	625.00	625.00	7,500.00	4,375.00	(3,125.00)	7,500.00
517102 - Trustee Fees	316.65	336.67	20.02	2,216.63	2,356.69	140.06	4,040.00
517103 - Arbitrage	-	39.58	39.58	-	277.06	277.06	475.00
Total Debt Administration	**316.65**	**1,001.25**	**684.60**	**9,716.63**	**7,008.75**	**(2,707.88)**	**12,015.00**
Physical Environment							
538101 - Contracts - Aquatic Maintenance	1,780.00	1,780.00	-	12,460.00	12,460.00	-	21,360.00
538102 - Contracts - Wetland Monitoring	-	233.33	233.33	-	1,633.31	1,633.31	2,800.00
538301 - R&M - Ponds	-	1,250.00	1,250.00	8,850.00	8,750.00	(100.00)	15,000.00
539310 - R&M - Pump & Well	-	433.33	433.33	1,985.00	3,033.31	1,048.31	5,200.00
539990 - Physical Environment Contingency	614.08	3,886.67	3,272.59	2,563.17	27,206.69	24,643.52	46,640.00
Total Physical Environment	**2,394.08**	**7,583.33**	**5,189.25**	**25,858.17**	**53,083.31**	**27,225.14**	**91,000.00**
Total Expense	**8,319.74**	**17,933.74**	**9,614.00**	**70,720.07**	**125,536.18**	**54,816.11**	**215,205.00**
Operating Net Total	**(8,015.53)**	**.01**	**(8,015.54)**	**(11,014.21)**	**.07**	**(11,014.28)**	**-**

Cresswind Deland Community Development District

Statement of Revenues and Expenses 4/1/2026 - 4/30/2026

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget

301 - Debt Service 2024 (AA1) Fund Income

	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
Revenue							
325201 - Special Assessments - On-Roll	1,052.53	6,998.19	(5,945.66)	81,599.16	48,987.33	32,611.83	83,978.32
325202 - Special Assessments - Off-Roll	117,983.47	23,368.97	94,614.50	238,172.66	163,582.79	74,589.87	280,427.61
325203 - Special Assessments - Lot Closings assessments	5,998.44	-	5,998.44	31,241.95	-	31,241.95	-
361100 - Interest	570.28	-	570.28	4,161.94	-	4,161.94	-
Total Revenue	**125,604.72**	**30,367.16**	**95,237.56**	**355,175.71**	**212,570.12**	**142,605.59**	**364,405.93**
Total Income	**125,604.72**	**30,367.16**	**95,237.56**	**355,175.71**	**212,570.12**	**142,605.59**	**364,405.93**

301 - Debt Service 2024 (AA1) Fund Expense

	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
Debt Administration							
517301 - Principal Debt Retirement	-	-	-	-	-	-	80,000.00
517311 - Interest Expense	-	-	-	142,445.63	140,566.00	(1,879.63)	283,012.00
Total Debt Administration	**-**	**-**	**-**	**142,445.63**	**140,566.00**	**(1,879.63)**	**363,012.00**
Other Financing Sources (Uses)							
581000 - Inter-Fund Transfer Out	3,264.14	-	(3,264.14)	3,264.14	-	(3,264.14)	-
Total Other Financing Sources (Uses)	**3,264.14**	**-**	**(3,264.14)**	**3,264.14**	**-**	**(3,264.14)**	**-**
Total Expense	**3,264.14**	**-**	**(3,264.14)**	**145,709.77**	**140,566.00**	**(5,143.77)**	**363,012.00**
301 - Debt Service 2024 (AA1) Fund Net Total	**122,340.58**	**30,367.16**	**91,973.42**	**209,465.94**	**72,004.12**	**137,461.82**	**1,393.93**

Cresswind Deland Community Development District

Statement of Revenues and Expenses 4/1/2026 - 4/30/2026

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	

501 - Acquisition & Construction 2024 (AA1) Fund Income

	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
Revenue							
361100 - Interest	26.20	-	26.20	171.93	-	171.93	-
Total Revenue	**26.20**	**-**	**26.20**	**171.93**	**-**	**171.93**	**-**
Other Financing Sources							
381000 - Inter-Fund Transfer In	3,264.14	-	3,264.14	3,264.14	-	3,264.14	-
Total Other Financing Sources	**3,264.14**	**-**	**3,264.14**	**3,264.14**	**-**	**3,264.14**	**-**
Total Income	**3,290.34**	**-**	**3,290.34**	**3,436.07**	**-**	**3,436.07**	**-**
501 - Acquisition & Construction 2024 (AA1) Fund Net Total	**3,290.34**	**-**	**3,290.34**	**3,436.07**	**-**	**3,436.07**	**-**
Net Total	**117,615.39**	**30,367.17**	**87,248.22**	**201,887.80**	**72,004.19**	**129,883.61**	**1,393.93**

Cresswind Deland Community Development District

Bank Register Report 4/1/2026 - 4/30/2026

Date	Description	Type	R	Check No	Amount
BU Reserve - 9856389684					
	Balance as of 4/1/2026				**$18,290.46**
4/1/2026	Reverse check 100102, voided	Misc Deposit	R	100102	$79,244.14
4/10/2026	SiteOne Landscape Supply, LLC	Invoice Check	R	10002	($318.00)
4/13/2026	Kai Connected LLC CDD	Invoice Check	R	10001	($5,000.00)
4/13/2026	Kai Connected LLC CDD	Invoice Check	R	10001	($18.60)
4/13/2026	Kai Connected LLC CDD	Invoice Check	R	10003	($3,916.67)
4/17/2026	FY2026 On-roll assessments installment collections 02/16-3/15	Misc Deposit	R	ACH-041726	$1,356.74
4/21/2026	Kai Connected LLC CDD	Invoice ACH	R		($13.71)
4/21/2026	Kai Connected LLC CDD	Invoice ACH	R		($8.90)
4/21/2026	Kai Connected LLC CDD	Invoice ACH	R		($13.00)
4/22/2026	Kutak Rock LLP	Invoice Check	R	10004	($320.00)
4/22/2026	Lake Pros LLC	Invoice Check	R	10005	($1,780.00)
4/22/2026	SiteOne Landscape Supply, LLC	Invoice Check	R	10006	($716.32)
4/22/2026	Transfer to Trust 2024AA1 Revenue Account - Transfer of DS Money Due	Transfer Out	R	ACH	($80,546.63)
4/29/2026	Kai Connected LLC CDD	Invoice ACH	R		($14.01)
				Total	**($12,064.96)**
				Balance as of 4/30/2026	**$6,225.50**
Trust 2024 AA1 Debt Service Reserve Account					
	Balance as of 4/1/2026				**$184,842.27**
4/1/2026	Transfer to Trust 2024AA1 Acquisition & Construction Account - Transfer of Funds	Transfer Out	R	ACH	($3,264.14)
4/1/2026	April Interest	Interest	R	ACH	$519.81
				Total	**($2,744.33)**
				Balance as of 4/30/2026	**$182,097.94**
Trust 2024AA1 Acquisition & Construction Account					
	Balance as of 4/1/2026				**$9,316.19**
4/1/2026	April Interest	Interest	R	ACH	$26.20
4/1/2026	Transfer from Trust 2024 AA1 Debt Service Reserve Account - Transfer of Funds	Transfer In	R	ACH	$3,264.14
				Total	**$3,290.34**
				Balance as of 4/30/2026	**$12,606.53**
Trust 2024AA1 Interest Account					
	Balance as of 4/1/2026				**$73.95**

Cresswind Deland Community Development District

Bank Register Report 4/1/2026 - 4/30/2026

Date	Description	Type	R	Check No	Amount
4/1/2026	April Interest	Interest	R	ACH	$0.21
4/29/2026	Transfer from Trust 2024AA1 Revenue Account - Transfer of Funds	Transfer In	R	ACH	$142,371.68
				Total	**$142,371.89**
				Balance as of 4/30/2026	**$142,445.84**

Trust 2024AA1 Revenue Account

Date	Description	Type	R	Check No	Amount
	Balance as of 4/1/2026				**$20,284.15**
4/1/2026	April Interest	Interest	R	ACH	$50.24
4/8/2026	Lot Closing - DS 2024AA1	Misc Deposit	R	16603	$999.74
4/8/2026	Lot Closing - DS 2024AA1	Misc Deposit	R	16570	$999.74
4/8/2026	Lot Closing - DS 2024AA1	Misc Deposit	R	16702	$1,499.61
4/16/2026	Lot Closing - DS 2024AA1	Misc Deposit	R	16967	$999.74
4/16/2026	Lot Closing - DS 2024AA1	Misc Deposit	R	16885	$1,499.61
4/22/2026	Transfer from BU Reserve - 9856389684 - Transfer of DS Money Due	Transfer In	R	ACH	$80,546.63
4/27/2026	Developer Contribution for Debt Service Payment Due 5/1/26	Misc Deposit	R	0103-00007729	$117,983.47
4/29/2026	Transfer to Trust 2024AA1 Interest Account - Transfer of Funds	Transfer Out	R	ACH	($142,371.68)
4/29/2026	Transfer to Trust 2024AA1 Sinking Fund Account - Transfer of Funds	Transfer Out	R	ACH	($79,991.51)
				Total	**($17,784.41)**
				Balance as of 4/30/2026	**$2,499.74**

Trust 2024AA1 Sinking Fund Account

Date	Description	Type	R	Check No	Amount
	Balance as of 4/1/2026				**$8.49**
4/1/2026	April Interest	Interest	R	ACH	$0.02
4/29/2026	Transfer from Trust 2024AA1 Revenue Account - Transfer of Funds	Transfer In	R	ACH	$79,991.51
				Total	**$79,991.53**
				Balance as of 4/30/2026	**$80,000.02**

Cresswind Deland Community Development District

Bank Account Reconciliation for Period 4/30/2026

Reconciliation Summary

Bank Account	Bank Bal.	Uncleared Items	Adj. Balance	Book Balance	Status
Operating VNB - 9559682806	0.00	0.00	0.00	0.00	Balanced
BU Reserve - 9856389684	6,225.50	0.00	6,225.50	6,225.50	Balanced
Trust 2024AA1 Acquisition & Construction Account	12,606.53	0.00	12,606.53	12,606.53	Balanced
Trust 2024AA1 Revenue Account	2,499.74	0.00	2,499.74	2,499.74	Balanced
Trust 2024AA1 Interest Account	142,445.84	0.00	142,445.84	142,445.84	Balanced
Trust 2024AA1 Sinking Fund Account	80,000.02	0.00	80,000.02	80,000.02	Balanced
Trust 2024 AA1 Debt Service Reserve Account	182,097.94	0.00	182,097.94	182,097.94	Balanced
Trust 2024AA1 Prepayment Account	0.00	0.00	0.00	0.00	Balanced

Unreconciled Items

Date	Description	Check No	Amount

(No Items)

Total (No Items)

Reconciled Items

Date	Description	Check No	Amount
BU Reserve - 9856389684			
4/1/2026	Reverse check 100102, voided	100102	79,244.14
4/17/2026	FY2026 On-roll assessments installment collections 02/16-3/15	ACH-041726	1,356.74
3/17/2026	Cresswind DeLand CDD	100102	-79,244.14
4/10/2026	SiteOne Landscape Supply, LLC	10002	-318.00
4/13/2026	Kai Connected LLC CDD	10001	-5,000.00
4/13/2026	Kai Connected LLC CDD	10001	-18.60
4/13/2026	Kai Connected LLC CDD	10003	-3,916.67
4/21/2026	Kai Connected LLC CDD	ACH	-13.71
4/21/2026	Kai Connected LLC CDD	ACH	-8.90
4/21/2026	Kai Connected LLC CDD	ACH	-13.00
4/22/2026	Kutak Rock LLP	10004	-320.00

Date	Description	Check No	Amount
4/22/2026	Lake Pros LLC	10005	-1,780.00
4/22/2026	SiteOne Landscape Supply, LLC	10006	-716.32
4/22/2026	Transfer to Trust 2024AA1 Revenue Account - Transfer of DS Money Due		-80,546.63
4/29/2026	Kai Connected LLC CDD	ACH	-14.01
	Total BU Reserve - 9856389684		**-91,309.10**

Trust 2024 AA1 Debt Service Reserve Account

Date	Description	Check No	Amount
4/1/2026	April Interest		519.81
4/1/2026	Transfer to Trust 2024AA1 Acquisition & Construction Account - Transfer of Funds		-3,264.14
	Total Trust 2024 AA1 Debt Service Reserve Account		**-2,744.33**

Trust 2024AA1 Acquisition & Construction Account

Date	Description	Check No	Amount
4/1/2026	April Interest		26.20
4/1/2026	Transfer from Trust 2024 AA1 Debt Service Reserve Account - Transfer of Funds		3,264.14
	Total Trust 2024AA1 Acquisition & Construction Account		**3,290.34**

Trust 2024AA1 Interest Account

Date	Description	Check No	Amount
4/1/2026	April Interest		0.21
4/29/2026	Transfer from Trust 2024AA1 Revenue Account - Transfer of Funds		142,371.68
	Total Trust 2024AA1 Interest Account		**142,371.89**

Trust 2024AA1 Revenue Account

Date	Description	Check No	Amount
4/1/2026	April Interest		50.24
4/8/2026	Lot Closing - DS 2024AA1	16603	999.74
4/8/2026	Lot Closing - DS 2024AA1	16570	999.74
4/8/2026	Lot Closing - DS 2024AA1	16702	1,499.61
4/16/2026	Lot Closing - DS 2024AA1	16967	999.74
4/16/2026	Lot Closing - DS 2024AA1	16885	1,499.61
4/22/2026	Transfer from BU Reserve - 9856389684 - Transfer of DS Money Due		80,546.63
4/27/2026	Developer Contribution for Debt Service Payment Due 5/1/26	0103-00007729	117,983.47
4/29/2026	Transfer to Trust 2024AA1 Interest Account - Transfer of Funds		-142,371.68
4/29/2026	Transfer to Trust 2024AA1 Sinking Fund Account - Transfer of Funds		-79,991.51
	Total Trust 2024AA1 Revenue Account		**-17,784.41**

Trust 2024AA1 Sinking Fund Account

Date	Description	Check No	Amount
4/1/2026	April Interest		0.02

Cresswind Deland Community Development District

Bank Account Reconciliation for Period 4/30/2026

Date	Description	Check No	Amount
4/29/2026	Transfer from Trust 2024AA1 Revenue Account - Transfer of Funds		79,991.51
		Total Trust 2024AA1 Sinking Fund Account	**79,991.53**

EXHIBIT 8

Return to Agenda

Financial Reporting Package

Cresswind Deland Community Development District

Period Ending: 05/31/2026

Cresswind Deland Community Development District

Balance Sheet as of 5/31/2026

Assets	Operating	301 - Debt Service 2024 (AA1) Fund	501 - Acquisition & Construction 2024 (AA1) Fund	Total
Cash - Money Market, Reserves and Other				
101201 - Reserve BU - 9856389684	$10,966.66			$10,966.66
Total Cash - Money Market, Reserves and Other	**$10,966.66**			**$10,966.66**
Accounts Receivable & Other Assets				
115100 - Accounts Receivable - Other	$7,979.71			$7,979.71
121000 - Assessments Receivable - On Roll	$58.03	$200.70		$258.73
131101 - Due From 101 General Fund		$4,730.60		$4,730.60
155000 - Prepaid Items	$7,001.18			$7,001.18
Total Accounts Receivable & Other Assets	**$15,038.92**	**$4,931.30**		**$19,970.22**
Investments				
151100 - Series 2024AA1 Revenue Account		$7,371.20		$7,371.20
151101 - Series 2024AA1 Sinking Fund Account		$14.48		$14.48
151102 - Series 2024AA1 Interest Account		$26.11		$26.11
151104 - Series 2024 AA1 Debt Service Reserve Account		$182,591.44		$182,591.44
151106 - Series 2024AA1 Acquisition & Construction Account			$12,640.70	$12,640.70
Total Investments		**$190,003.23**	**$12,640.70**	**$202,643.93**
Total Assets	**$26,005.58**	**$194,934.53**	**$12,640.70**	**$233,580.81**

Cresswind Deland Community Development District

Balance Sheet as of 5/31/2026

Liabilities / Equity	Operating	301 - Debt Service 2024 (AA1) Fund	501 - Acquisition & Construction 2024 (AA1) Fund	Total
Current Liability				
202000 - Accounts Payable	$22,824.49			$22,824.49
207301 - Due To 301 - DS 2024 (AA1) Fund	$4,730.60			$4,730.60
218000 - Accrued Expenses	$636.50			$636.50
223000 - Deferred Revenue	$58.03	$200.70		$258.73
Total Current Liability	**$28,249.62**	**$200.70**		**$28,450.32**
Fund Balance				
280000 - Fund Balance - Nonspendable	$7,001.18			$7,001.18
281000 - Fund Balance - Restricted		$198,630.13	$9,170.46	$207,800.59
284000 - Fund Balance - Unassigned	$9,716.03			$9,716.03
Total Fund Balance	**$16,717.21**	**$198,630.13**	**$9,170.46**	**$224,517.80**
Net Change in Fund Balance				
33750 - Net Income	($18,961.25)	($3,896.30)	$3,470.24	($19,387.31)
Total Net Change in Fund Balance	**($18,961.25)**	**($3,896.30)**	**$3,470.24**	**($19,387.31)**
Total Liabilities / Equity	**$26,005.58**	**$194,934.53**	**$12,640.70**	**$233,580.81**

Cresswind Deland Community Development District

Statement of Revenues and Expenses 5/1/2026 - 5/31/2026

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	

Operating Income

Revenue	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
325201 - Special Assessments - On-Roll	1,063.09	2,024.10	(961.01)	24,648.14	16,192.80	8,455.34	24,289.18
325202 - Special Assessments - Off-Roll	-	15,909.65	(15,909.65)	29,857.87	127,277.20	(97,419.33)	190,915.82
325203 - Special Assessments - Lot Closings assessments	-	-	-	5,482.94	-	5,482.94	-
369900 - Miscellaneous Revenues	-	-	-	780.00	-	780.00	-
Total Revenue	**1,063.09**	**17,933.75**	**(16,870.66)**	**60,768.95**	**143,470.00**	**(82,701.05)**	**215,205.00**
Total Income	**1,063.09**	**17,933.75**	**(16,870.66)**	**60,768.95**	**143,470.00**	**(82,701.05)**	**215,205.00**

Operating Expense

General Administration	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
513101 - Professional Services - Management Consulting Services	3,916.67	3,916.67	-	31,333.36	31,333.36	-	47,000.00
513106 - Professional Services - Auditing Services	-	458.33	458.33	-	3,666.64	3,666.64	5,500.00
513107 - Professional Services - Engineering Services	-	833.33	833.33	-	6,666.64	6,666.64	10,000.00
513108 - Professional Services - Legal Services	217.50	2,083.33	1,865.83	2,195.50	16,666.64	14,471.14	25,000.00
513201 - Legal Advertisements	-	375.00	375.00	55.25	3,000.00	2,944.75	4,500.00
513202 - Insurance	610.92	625.00	14.08	4,887.32	5,000.00	112.68	7,500.00
513204 - Regulatory And Permit Fees	-	14.58	14.58	175.00	116.64	(58.36)	175.00
513205 - Bank Fees	-	41.67	41.67	84.89	333.36	248.47	500.00
513209 - Website Compliance Website Compliance	126.25	167.92	41.67	1,010.00	1,343.36	333.36	2,015.00
513901 - Administrative Contingency	57.14	833.33	776.19	332.43	6,666.64	6,334.21	10,000.00
Total General Administration	**4,928.48**	**9,349.16**	**4,420.68**	**40,073.75**	**74,793.28**	**34,719.53**	**112,190.00**

Debt Administration	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
517101 - Dissemination Agent	-	625.00	625.00	7,500.00	5,000.00	(2,500.00)	7,500.00
517102 - Trustee Fees	316.65	336.67	20.02	2,533.28	2,693.36	160.08	4,040.00
517103 - Arbitrage	-	39.58	39.58	-	316.64	316.64	475.00
Total Debt Administration	**316.65**	**1,001.25**	**684.60**	**10,033.28**	**8,010.00**	**(2,023.28)**	**12,015.00**

Physical Environment	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
538101 - Contracts - Aquatic Maintenance	1,780.00	1,780.00	-	14,240.00	14,240.00	-	21,360.00
538102 - Contracts - Wetland Monitoring	-	233.33	233.33	-	1,866.64	1,866.64	2,800.00
538301 - R&M - Ponds	-	1,250.00	1,250.00	8,850.00	10,000.00	1,150.00	15,000.00
539310 - R&M - Pump & Well	1,985.00	433.33	(1,551.67)	3,970.00	3,466.64	(503.36)	5,200.00
539990 - Physical Environment Contingency	-	3,886.67	3,886.67	2,563.17	31,093.36	28,530.19	46,640.00
Total Physical Environment	**3,765.00**	**7,583.33**	**3,818.33**	**29,623.17**	**60,666.64**	**31,043.47**	**91,000.00**
Total Expense	**9,010.13**	**17,933.74**	**8,923.61**	**79,730.20**	**143,469.92**	**63,739.72**	**215,205.00**

	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
Operating Net Total	**(7,947.04)**	**.01**	**(7,947.05)**	**(18,961.25)**	**.08**	**(18,961.33)**	**-**

Cresswind Deland Community Development District

Statement of Revenues and Expenses 5/1/2026 - 5/31/2026

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget

301 - Debt Service 2024 (AA1) Fund Income

Revenue							
325201 - Special Assessments - On-Roll	3,678.07	6,998.19	(3,320.12)	85,277.23	55,985.52	29,291.71	83,978.32
325202 - Special Assessments - Off-Roll	-	23,368.97	(23,368.97)	238,172.66	186,951.76	51,220.90	280,427.61
325203 - Special Assessments - Lot Closings assessments	4,748.78	-	4,748.78	35,990.73	-	35,990.73	-
361100 - Interest	656.54	-	656.54	4,818.48	-	4,818.48	-
Total Revenue	**9,083.39**	**30,367.16**	**(21,283.77)**	**364,259.10**	**242,937.28**	**121,321.82**	**364,405.93**
Total Income	**9,083.39**	**30,367.16**	**(21,283.77)**	**364,259.10**	**242,937.28**	**121,321.82**	**364,405.93**

301 - Debt Service 2024 (AA1) Fund Expense

Debt Administration							
517301 - Principal Debt Retirement	80,000.00	80,000.00	-	80,000.00	80,000.00	-	80,000.00
517311 - Interest Expense	142,445.63	142,446.00	.37	284,891.26	283,012.00	(1,879.26)	283,012.00
Total Debt Administration	**222,445.63**	**222,446.00**	**.37**	**364,891.26**	**363,012.00**	**(1,879.26)**	**363,012.00**
Other Financing Sources (Uses)							
581000 - Inter-Fund Transfer Out	-	-	-	3,264.14	-	(3,264.14)	-
Total Other Financing Sources (Uses)	**-**	**-**	**-**	**3,264.14**	**-**	**(3,264.14)**	**-**
Total Expense	**222,445.63**	**222,446.00**	**.37**	**368,155.40**	**363,012.00**	**(5,143.40)**	**363,012.00**
301 - Debt Service 2024 (AA1) Fund Net Total	**(213,362.24)**	**(192,078.84)**	**(21,283.40)**	**(3,896.30)**	**(120,074.72)**	**116,178.42**	**1,393.93**

Cresswind Deland Community Development District

Statement of Revenues and Expenses 5/1/2026 - 5/31/2026

501 - Acquisition & Construction 2024 (AA1) Fund Income

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Revenue							
361100 - Interest	34.17	-	34.17	206.10	-	206.10	-
Total Revenue	**34.17**	**-**	**34.17**	**206.10**	**-**	**206.10**	**-**
Other Financing Sources							
381000 - Inter-Fund Transfer In	-	-	-	3,264.14	-	3,264.14	-
Total Other Financing Sources	**-**	**-**	**-**	**3,264.14**	**-**	**3,264.14**	**-**
Total Income	**34.17**	**-**	**34.17**	**3,470.24**	**-**	**3,470.24**	**-**
501 - Acquisition & Construction 2024 (AA1) Fund Net Total	**34.17**	**-**	**34.17**	**3,470.24**	**-**	**3,470.24**	**-**
Net Total	**(221,275.11)**	**(192,078.83)**	**(29,196.28)**	**(19,387.31)**	**(120,074.64)**	**100,687.33**	**1,393.93**

Cresswind Deland Community Development District

Bank Register Report 5/1/2026 - 5/31/2026

Date	Description	Type	R	Check No	Amount
BU Reserve - 9856389684					
	Balance as of 5/1/2026				**$6,225.50**
5/1/2026	FY 2026 On Roll Assessments installment collections 3/15/26 - 3/31/26	Misc Deposit	R	ACH-050126	$4,741.16
				Total	**$4,741.16**
				Balance as of 5/31/2026	**$10,966.66**
Trust 2024 AA1 Debt Service Reserve Account					
	Balance as of 5/1/2026				**$182,097.94**
5/1/2026	May Interest	Interest	R	ACH	$493.50
				Total	**$493.50**
				Balance as of 5/31/2026	**$182,591.44**
Trust 2024AA1 Acquisition & Construction Account					
	Balance as of 5/1/2026				**$12,606.53**
5/1/2026	May Interest	Interest	R	ACH	$34.17
				Total	**$34.17**
				Balance as of 5/31/2026	**$12,640.70**
Trust 2024AA1 Interest Account					
	Balance as of 5/1/2026				**$142,445.84**
5/1/2026	May Interest	Interest	R	ACH	$25.90
5/1/2026	Regions Bank Corporate Trust Operations - Interest Payment due 5/1/26	Invoice (Expense/AutoDraft)	R	WIRE050126	($142,445.63)
				Total	**($142,419.73)**
				Balance as of 5/31/2026	**$26.11**
Trust 2024AA1 Revenue Account					
	Balance as of 5/1/2026				**$2,499.74**
5/1/2026	May Interest	Interest	R	ACH	$122.68
5/13/2026	Lot Closing - DS 2024AA1	Misc Deposit	R	17096	$1,249.68
5/18/2026	Lot Closing - DS 2024AA1	Misc Deposit	R	17140	$1,249.68
5/21/2026	Lot Closing - DS 2024AA1	Misc Deposit	R	17252	$999.74
5/21/2026	Lot Closing - DS 2024AA1	Misc Deposit	R	17277	$1,249.68
				Total	**$4,871.46**
				Balance as of 5/31/2026	**$7,371.20**
Trust 2024AA1 Sinking Fund Account					
	Balance as of 5/1/2026				**$80,000.02**
5/1/2026	May Interest	Interest	R	ACH	$14.46

Cresswind Deland Community Development District

Bank Register Report 5/1/2026 - 5/31/2026

Date	Description	Type	R	Check No	Amount
5/1/2026	Regions Bank Corporate Trust Operations - Principal Payment Due 5/1/26	Invoice (Expense/AutoDraft)	R	WIRE050126	($80,000.00)
				Total	**($79,985.54)**
				Balance as of 5/31/2026	**$14.48**

Cresswind Deland Community Development District

Bank Account Reconciliation for Period 5/31/2026

Reconciliation Summary

Bank Account	Bank Bal.	Uncleared Items	Adj. Balance	Book Balance	Status
Operating VNB - 9559682806	0.00	0.00	0.00	0.00	Balanced
BU Reserve - 9856389684	10,966.66	0.00	10,966.66	10,966.66	Balanced
Trust 2024AA1 Acquisition & Construction Account	12,640.70	0.00	12,640.70	12,640.70	Balanced
Trust 2024AA1 Revenue Account	7,371.20	0.00	7,371.20	7,371.20	Balanced
Trust 2024AA1 Interest Account	26.11	0.00	26.11	26.11	Balanced
Trust 2024AA1 Sinking Fund Account	14.48	0.00	14.48	14.48	Balanced
Trust 2024 AA1 Debt Service Reserve Account	182,591.44	0.00	182,591.44	182,591.44	Balanced
Trust 2024AA1 Prepayment Account	0.00	0.00	0.00	0.00	Balanced

Unreconciled Items

Date	Description	Check No	Amount

(No Items)

Total (No Items)

Reconciled Items

Cresswind Deland Community Development District

Bank Account Reconciliation for Period 5/31/2026

Date	Description	Check No	Amount
BU Reserve - 9856389684			
5/1/2026	FY 2026 On Roll Assessments installment collections 3/15/26 - 3/31/26	ACH-050126	4,741.16
		Total BU Reserve - 9856389684	**4,741.16**
Trust 2024 AA1 Debt Service Reserve Account			
5/1/2026	May Interest		493.50
		Total Trust 2024 AA1 Debt Service Reserve Account	**493.50**
Trust 2024AA1 Acquisition & Construction Account			
5/1/2026	May Interest		34.17
		Total Trust 2024AA1 Acquisition & Construction Account	**34.17**
Trust 2024AA1 Interest Account			
5/1/2026	May Interest		25.90
5/1/2026	Regions Bank Corporate Trust Operations - Interest Payment due 5/1/26	WIRE050126	-142,445.63
		Total Trust 2024AA1 Interest Account	**-142,419.73**
Trust 2024AA1 Revenue Account			
5/1/2026	May Interest		122.68
5/13/2026	Lot Closing - DS 2024AA1	17096	1,249.68
5/18/2026	Lot Closing - DS 2024AA1	17140	1,249.68
5/21/2026	Lot Closing - DS 2024AA1	17252	999.74
5/21/2026	Lot Closing - DS 2024AA1	17277	1,249.68
		Total Trust 2024AA1 Revenue Account	**4,871.46**
Trust 2024AA1 Sinking Fund Account			
5/1/2026	May Interest		14.46
5/1/2026	Regions Bank Corporate Trust Operations - Principal Payment Due 5/1/26	WIRE050126	-80,000.00
		Total Trust 2024AA1 Sinking Fund Account	**-79,985.54**

EXHIBIT 9

Return to Agenda

Financial Reporting Package

Cresswind Deland Community Development District

Period Ending: 06/30/2026

Cresswind Deland Community Development District

Balance Sheet as of 6/30/2026

Assets	Operating	301 - Debt Service 2024 (AA1) Fund	501 - Acquisition & Construction 2024 (AA1) Fund	Total
Cash - Operating				
101001 - Operating VBN - 9559682806	$5,662.42			$5,662.42
Total Cash - Operating	**$5,662.42**			**$5,662.42**
Cash - Money Market, Reserves and Other				
101201 - Reserve BU - 9856389684	$11,258.69			$11,258.69
Total Cash - Money Market, Reserves and Other	**$11,258.69**			**$11,258.69**
Accounts Receivable & Other Assets				
115100 - Accounts Receivable - Other	$5,136.68			$5,136.68
131101 - Due From 101 General Fund		$6,085.72		$6,085.72
155000 - Prepaid Items	$5,947.38			$5,947.38
Total Accounts Receivable & Other Assets	**$11,084.06**	**$6,085.72**		**$17,169.78**
Investments				
151100 - Series 2024AA1 Revenue Account		$13,356.95		$13,356.95
151101 - Series 2024AA1 Sinking Fund Account		$14.52		$14.52
151102 - Series 2024AA1 Interest Account		$26.18		$26.18
151103 - Series 2024AA1 Prepayment Account		$14,246.39		$14,246.39
151104 - Series 2024 AA1 Debt Service Reserve Account		$183,096.32		$183,096.32
151106 - Series 2024AA1 Acquisition & Construction Account			$12,675.65	$12,675.65
Total Investments		**$210,740.36**	**$12,675.65**	**$223,416.01**
Total Assets	**$28,005.17**	**$216,826.08**	**$12,675.65**	**$257,506.90**

Cresswind Deland Community Development District

Balance Sheet as of 6/30/2026

Liabilities / Equity	Operating	301 - Debt Service 2024 (AA1) Fund	501 - Acquisition & Construction 2024 (AA1) Fund	Total
Current Liability				
202000 - Accounts Payable	$25,783.14			$25,783.14
207301 - Due To 301 - DS 2024 (AA1) Fund	$6,085.72			$6,085.72
218000 - Accrued Expenses	$150.00			$150.00
Total Current Liability	**$32,018.86**			**$32,018.86**
Fund Balance				
280000 - Fund Balance - Nonspendable	$5,947.38			$5,947.38
281000 - Fund Balance - Restricted		$198,630.13	$9,170.46	$207,800.59
284000 - Fund Balance - Unassigned	$10,769.83			$10,769.83
Total Fund Balance	**$16,717.21**	**$198,630.13**	**$9,170.46**	**$224,517.80**
Net Change in Fund Balance				
33750 - Net Income	($20,730.90)	$18,195.95	$3,505.19	$970.24
Total Net Change in Fund Balance	**($20,730.90)**	**$18,195.95**	**$3,505.19**	**$970.24**
Total Liabilities / Equity	**$28,005.17**	**$216,826.08**	**$12,675.65**	**$257,506.90**

Cresswind Deland Community Development District

Statement of Revenues and Expenses 6/1/2026 - 6/30/2026

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Operating Income							
Revenue							
325201 - Special Assessments - On-Roll	391.68	2,024.10	(1,632.42)	25,039.82	18,216.90	6,822.92	24,289.18
325202 - Special Assessments - Off-Roll	3,916.67	15,909.65	(11,992.98)	33,774.54	143,186.85	(109,412.31)	190,915.82
325203 - Special Assessments - Lot Closings assessments	4,771.14	-	4,771.14	10,254.08	-	10,254.08	-
361100 - Interest	88.72	-	88.72	88.72	-	88.72	-
369900 - Miscellaneous Revenues	-	-	-	780.00	-	780.00	-
Total Revenue	**9,168.21**	**17,933.75**	**(8,765.54)**	**69,937.16**	**161,403.75**	**(91,466.59)**	**215,205.00**
Total Income	**9,168.21**	**17,933.75**	**(8,765.54)**	**69,937.16**	**161,403.75**	**(91,466.59)**	**215,205.00**
Operating Expense							
General Administration							
513101 - Professional Services - Management Consulting Services	3,916.67	3,916.67	-	35,250.03	35,250.03	-	47,000.00
513106 - Professional Services - Auditing Services	-	458.33	458.33	-	4,124.97	4,124.97	5,500.00
513107 - Professional Services - Engineering Services	-	833.33	833.33	-	7,499.97	7,499.97	10,000.00
513108 - Professional Services - Legal Services	-	2,083.33	2,083.33	2,195.50	18,749.97	16,554.47	25,000.00
513201 - Legal Advertisements	48.88	375.00	326.12	104.13	3,375.00	3,270.87	4,500.00
513202 - Insurance	610.92	625.00	14.08	5,498.24	5,625.00	126.76	7,500.00
513204 - Regulatory And Permit Fees	-	14.58	14.58	175.00	131.22	(43.78)	175.00
513205 - Bank Fees	-	41.67	41.67	84.89	375.03	290.14	500.00
513209 - Website Compliance Website Compliance	126.25	167.92	41.67	1,136.25	1,511.28	375.03	2,015.00
513901 - Administrative Contingency	28.51	833.33	804.82	360.94	7,499.97	7,139.03	10,000.00
Total General Administration	**4,731.23**	**9,349.16**	**4,617.93**	**44,804.98**	**84,142.44**	**39,337.46**	**112,190.00**
Debt Administration							
517101 - Dissemination Agent	-	625.00	625.00	7,500.00	5,625.00	(1,875.00)	7,500.00
517102 - Trustee Fees	316.63	336.67	20.04	2,849.91	3,030.03	180.12	4,040.00
517103 - Arbitrage	-	39.58	39.58	-	356.22	356.22	475.00
Total Debt Administration	**316.63**	**1,001.25**	**684.62**	**10,349.91**	**9,011.25**	**(1,338.66)**	**12,015.00**
Physical Environment							
538101 - Contracts - Aquatic Maintenance	1,930.00	1,780.00	(150.00)	16,170.00	16,020.00	(150.00)	21,360.00
538102 - Contracts - Wetland Monitoring	-	233.33	233.33	-	2,099.97	2,099.97	2,800.00
538301 - R&M - Ponds	-	1,250.00	1,250.00	8,850.00	11,250.00	2,400.00	15,000.00
539310 - R&M - Pump & Well	-	433.33	433.33	3,970.00	3,899.97	(70.03)	5,200.00
539990 - Physical Environment Contingency	3,960.00	3,886.67	(73.33)	6,523.17	34,980.03	28,456.86	46,640.00
Total Physical Environment	**5,890.00**	**7,583.33**	**1,693.33**	**35,513.17**	**68,249.97**	**32,736.80**	**91,000.00**
Total Expense	**10,937.86**	**17,933.74**	**6,995.88**	**90,668.06**	**161,403.66**	**70,735.60**	**215,205.00**
Operating Net Total	**(1,769.65)**	**.01**	**(1,769.66)**	**(20,730.90)**	**.09**	**(20,730.99)**	**-**

Cresswind Deland Community Development District

Statement of Revenues and Expenses 6/1/2026 - 6/30/2026

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	

301 - Debt Service 2024 (AA1) Fund Income

Revenue	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
325201 - Special Assessments - On-Roll	1,355.12	6,998.19	(5,643.07)	86,632.35	62,983.71	23,648.64	83,978.32
325202 - Special Assessments - Off-Roll	-	23,368.97	(23,368.97)	238,172.66	210,320.73	27,851.93	280,427.61
325203 - Special Assessments - Lot Closings assessments	5,748.52	-	5,748.52	41,739.25	-	41,739.25	-
325204 - Special Assessments - Prepayment Income/Partial Prepayments	14,246.39	-	14,246.39	14,246.39	-	14,246.39	-
361100 - Interest	742.22	-	742.22	5,560.70	-	5,560.70	-
Total Revenue	**22,092.25**	**30,367.16**	**(8,274.91)**	**386,351.35**	**273,304.44**	**113,046.91**	**364,405.93**
Total Income	**22,092.25**	**30,367.16**	**(8,274.91)**	**386,351.35**	**273,304.44**	**113,046.91**	**364,405.93**

301 - Debt Service 2024 (AA1) Fund Expense

Debt Administration	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
517301 - Principal Debt Retirement	-	-	-	80,000.00	80,000.00	-	80,000.00
517311 - Interest Expense	-	-	-	284,891.26	283,012.00	(1,879.26)	283,012.00
Total Debt Administration	**-**	**-**	**-**	**364,891.26**	**363,012.00**	**(1,879.26)**	**363,012.00**
Other Financing Uses							
581000 - Inter-Fund Transfer Out	-	-	-	3,264.14	-	(3,264.14)	-
Total Other Financing Uses	**-**	**-**	**-**	**3,264.14**	**-**	**(3,264.14)**	**-**
Total Expense	**-**	**-**	**-**	**368,155.40**	**363,012.00**	**(5,143.40)**	**363,012.00**
301 - Debt Service 2024 (AA1) Fund Net Total	**22,092.25**	**30,367.16**	**(8,274.91)**	**18,195.95**	**(89,707.56)**	**107,903.51**	**1,393.93**

Cresswind Deland Community Development District

Statement of Revenues and Expenses 6/1/2026 - 6/30/2026

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	

501 - Acquisition & Construction 2024 (AA1) Fund Income

	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
Revenue							
361100 - Interest	34.95	-	34.95	241.05	-	241.05	-
Total Revenue	**34.95**	**-**	**34.95**	**241.05**	**-**	**241.05**	**-**
Other Financing Sources							
381000 - Inter-Fund Transfer In	-	-	-	3,264.14	-	3,264.14	-
Total Other Financing Sources	**-**	**-**	**-**	**3,264.14**	**-**	**3,264.14**	**-**
Total Income	**34.95**	**-**	**34.95**	**3,505.19**	**-**	**3,505.19**	**-**
501 - Acquisition & Construction 2024 (AA1) Fund Net Total	**34.95**	**-**	**34.95**	**3,505.19**	**-**	**3,505.19**	**-**
Net Total	**20,357.55**	**30,367.17**	**(10,009.62)**	**970.24**	**(89,707.47)**	**90,677.71**	**1,393.93**

Cresswind Deland Community Development District

Bank Register Report 6/1/2026 - 6/30/2026

Date	Description	Type	R	Check No	Amount
Operating VNB - 9559682806					
	Balance as of 6/1/2026				**$0.00**
6/8/2026	Money received from KHomes for GF-2026-13	Misc Deposit	R	103-7078	$320.00
6/8/2026	Money received from KHomes for GF-2026-16	Misc Deposit	R	103-8092	$3,916.67
6/8/2026	Money received from KHomes for GF-2026-14 & GF-2026-15	Misc Deposit	R	103-7330	$2,523.03
6/8/2026	Lot Closing O&M	Misc Deposit	R	16886	$433.74
6/8/2026	Lot Closing O&M	Misc Deposit	R	16703	$433.74
6/8/2026	Lot Closing O&M	Misc Deposit	R	16571	$289.16
6/8/2026	Lot Closing O&M	Misc Deposit	R	16604	$289.16
6/8/2026	Lot Closing O&M	Misc Deposit	R	17278	$361.45
6/8/2026	Lot Closing O&M	Misc Deposit	R	17253	$289.16
6/8/2026	Lot Closing O&M	Misc Deposit	R	17407	$361.45
6/8/2026	Lot Closing O&M	Misc Deposit	R	17352	$289.16
6/8/2026	Lot Closing O&M	Misc Deposit	R	17383	$289.16
6/8/2026	Lot Closing O&M	Misc Deposit	R	17141	$361.45
6/8/2026	Lot Closing O&M	Misc Deposit	R	17046	$361.45
6/8/2026	Lot Closing O&M	Misc Deposit	R	17097	$361.45
6/8/2026	Lot Closing O&M	Misc Deposit	R	16968	$289.16
6/9/2026	Lot Closing O&M	Misc Deposit	R	17497	$361.45
6/13/2026	Transfer from BU Reserve - 9856389684 - To transfer on-roll assessment collected	Transfer In	R	ACH	$1,063.09
6/24/2026	Transfer from BU Reserve - 9856389684 - To transfer on-roll assessment collected	Transfer In	R	ACH	$391.68
6/25/2026	Returned Deposit Chk # 10007	Misc Deposit	R	10007	$79,244.14
6/29/2026	Kai Connected LLC CDD	Invoice ACH			($14.24)
6/29/2026	Kai Connected LLC CDD	Invoice ACH			($3,916.67)
6/29/2026	Kai Connected LLC CDD	Invoice ACH			($14.30)
6/29/2026	Kutak Rock LLP	Invoice Check	R	10001	($545.00)
6/29/2026	Kai Connected LLC CDD	Invoice ACH			($14.33)
6/29/2026	Kai Connected LLC CDD	Invoice ACH			($14.24)
6/29/2026	Kai Connected LLC CDD	Invoice ACH			($14.33)
6/29/2026	Lake Pros LLC	Invoice Check	R	10002	($1,780.00)
6/29/2026	Kai Connected LLC CDD	Invoice ACH			($52.72)
6/29/2026	Kutak Rock LLP	Invoice ACH			($432.00)
6/29/2026	SiteOne Landscape Supply, LLC	Invoice Check	R	10003	($203.06)

Cresswind Deland Community Development District

Bank Register Report 6/1/2026 - 6/30/2026

Date	Description	Type	R	Check No	Amount
6/29/2026	SiteOne Landscape Supply, LLC	Invoice Check	R	10003	($411.02)
6/30/2026	June Interest	Interest	R	ACH	$88.72
6/30/2026	Post Item - Returned Deposit Chk # 10007	Invoice (Expense/AutoDraft)	R	10007	($79,244.14)
				Total	**$5,662.42**
				Balance as of 6/30/2026	**$5,662.42**

BU Reserve - 9856389684

Date	Description	Type	R	Check No	Amount
	Balance as of 6/1/2026				**$10,966.66**
6/13/2026	Transfer to Operating VNB - 9559682806 - To transfer on-roll assessment collected	Transfer Out	R	ACH	($1,063.09)
6/22/2026	FY2026 On-roll assessments installment collections 5/1/26 - 5/31/26	Misc Deposit	R	ACH-062226	$1,746.80
6/24/2026	Transfer to Operating VNB - 9559682806 - To transfer on-roll assessment collected	Transfer Out	R	ACH	($391.68)
				Total	**$292.03**
				Balance as of 6/30/2026	**$11,258.69**

Trust 2024 AA1 Debt Service Reserve Account

Date	Description	Type	R	Check No	Amount
	Balance as of 6/1/2026				**$182,591.44**
6/1/2026	June Interest	Interest	R	ACH	$504.88
				Total	**$504.88**
				Balance as of 6/30/2026	**$183,096.32**

Trust 2024AA1 Acquisition & Construction Account

Date	Description	Type	R	Check No	Amount
	Balance as of 6/1/2026				**$12,640.70**
6/1/2026	June Interest	Interest	R	ACH	$34.95
				Total	**$34.95**
				Balance as of 6/30/2026	**$12,675.65**

Trust 2024AA1 Interest Account

Date	Description	Type	R	Check No	Amount
	Balance as of 6/1/2026				**$26.11**
6/1/2026	June Interest	Interest	R	ACH	$0.07
				Total	**$0.07**
				Balance as of 6/30/2026	**$26.18**

Trust 2024AA1 Prepayment Account

Date	Description	Type	R	Check No	Amount
	Balance as of 6/1/2026				**$0.00**
6/10/2026	Prepayment of Series 2024 Bond	Misc Deposit	R	360	$14,246.39
				Total	**$14,246.39**
				Balance as of 6/30/2026	**$14,246.39**

Cresswind Deland Community Development District

Bank Register Report 6/1/2026 - 6/30/2026

Date	Description	Type	R	Check No	Amount
Trust 2024AA1 Revenue Account					
	Balance as of 6/1/2026				**$7,371.20**
6/1/2026	June Interest	Interest	R	ACH	$237.23
6/4/2026	Lot Closing - DS 2024AA1	Misc Deposit	R	17045	$1,249.68
6/10/2026	Lot Closing - DS 2024AA1	Misc Deposit	R	17382	$999.74
6/10/2026	Lot Closing - DS 2024AA1	Misc Deposit	R	17351	$999.74
6/10/2026	Lot Closing - DS 2024AA1	Misc Deposit	R	17406	$1,249.68
6/16/2026	Lot Closing - DS 2024AA1	Misc Deposit	R	17496	$1,249.68
				Total	**$5,985.75**
				Balance as of 6/30/2026	**$13,356.95**
Trust 2024AA1 Sinking Fund Account					
	Balance as of 6/1/2026				**$14.48**
6/1/2026	June Interest	Interest	R	ACH	$0.04
				Total	**$0.04**
				Balance as of 6/30/2026	**$14.52**

Cresswind Deland Community Development District

Bank Account Reconciliation for Period 6/30/2026

Reconciliation Summary

Bank Account	Bank Bal.	Uncleared Items	Adj. Balance	Book Balance	Status
Operating VNB - 9559682806	92,318.47	-86,656.05	5,662.42	5,662.42	Balanced
BU Reserve - 9856389684	11,258.69	0.00	11,258.69	11,258.69	Balanced
Trust 2024AA1 Acquisition & Construction Account	12,675.65	0.00	12,675.65	12,675.65	Balanced
Trust 2024AA1 Revenue Account	13,356.95	0.00	13,356.95	13,356.95	Balanced
Trust 2024AA1 Interest Account	26.18	0.00	26.18	26.18	Balanced
Trust 2024AA1 Sinking Fund Account	14.52	0.00	14.52	14.52	Balanced
Trust 2024 AA1 Debt Service Reserve Account	183,096.32	0.00	183,096.32	183,096.32	Balanced
Trust 2024AA1 Prepayment Account	14,246.39	0.00	14,246.39	14,246.39	Balanced

Unreconciled Items

Date	Description	Check No	Amount
Operating VNB - 9559682806			
6/29/2026	Kai Connected LLC CDD	ACH	-14.24
6/29/2026	Kai Connected LLC CDD	ACH	-3,916.67
6/29/2026	Kai Connected LLC CDD	ACH	-14.30
6/29/2026	Kutak Rock LLP	10001	-545.00
6/29/2026	Kai Connected LLC CDD	ACH	-14.33
6/29/2026	Kai Connected LLC CDD	ACH	-14.24
6/29/2026	Kai Connected LLC CDD	ACH	-14.33
6/29/2026	Lake Pros LLC	10002	-1,780.00
6/29/2026	Kai Connected LLC CDD	ACH	-52.72
6/29/2026	Kutak Rock LLP	ACH	-432.00
6/29/2026	SiteOne Landscape Supply, LLC	10003	-203.06
6/29/2026	SiteOne Landscape Supply, LLC	10003	-411.02
6/30/2026	Post Item - Returned Deposit Chk # 10007	10007	-79,244.14
		Total Operating VNB - 9559682806	**-86,656.05**

Reconciled Items

Cresswind Deland Community Development District

Bank Account Reconciliation for Period 6/30/2026

Date	Description	Check No	Amount
Operating VNB - 9559682806			
6/8/2026	Money received from KHomes for GF-2026-13	103-7078	320.00
6/8/2026	Money received from KHomes for GF-2026-16	103-8092	3,916.67
6/8/2026	Money received from KHomes for GF-2026-14 & GF-2026-15	103-7330	2,523.03
6/8/2026	Lot Closing O&M	16886	433.74
6/8/2026	Lot Closing O&M	16703	433.74
6/8/2026	Lot Closing O&M	16571	289.16
6/8/2026	Lot Closing O&M	16604	289.16
6/8/2026	Lot Closing O&M	17278	361.45
6/8/2026	Lot Closing O&M	17253	289.16
6/8/2026	Lot Closing O&M	17407	361.45
6/8/2026	Lot Closing O&M	17352	289.16
6/8/2026	Lot Closing O&M	17383	289.16
6/8/2026	Lot Closing O&M	17141	361.45
6/8/2026	Lot Closing O&M	17046	361.45
6/8/2026	Lot Closing O&M	17097	361.45
6/8/2026	Lot Closing O&M	16968	289.16
6/9/2026	Lot Closing O&M	17497	361.45
6/13/2026	Transfer from BU Reserve - 9856389684 - To transfer on-roll assessment collected		1,063.09
6/24/2026	Transfer from BU Reserve - 9856389684 - To transfer on-roll assessment collected		391.68
6/25/2026	Returned Deposit Chk # 10007	10007	79,244.14
6/30/2026	June Interest		88.72
		Total Operating VNB - 9559682806	**92,318.47**
BU Reserve - 9856389684			
6/22/2026	FY2026 On-roll assessments installment collections 5/1/26 - 5/31/26	ACH-062226	1,746.80
6/13/2026	Transfer to Operating VNB - 9559682806 - To transfer on-roll assessment collected		-1,063.09
6/24/2026	Transfer to Operating VNB - 9559682806 - To transfer on-roll assessment collected		-391.68
		Total BU Reserve - 9856389684	**292.03**
Trust 2024 AA1 Debt Service Reserve Account			
6/1/2026	June Interest		504.88
		Total Trust 2024 AA1 Debt Service Reserve Account	**504.88**
Trust 2024AA1 Acquisition & Construction Account			

Cresswind Deland Community Development District

Bank Account Reconciliation for Period 6/30/2026

Date	Description	Check No	Amount
6/1/2026	June Interest		34.95
	Total Trust 2024AA1 Acquisition & Construction Account		**34.95**

Trust 2024AA1 Interest Account

Date	Description	Check No	Amount
6/1/2026	June Interest		0.07
	Total Trust 2024AA1 Interest Account		**0.07**

Trust 2024AA1 Prepayment Account

Date	Description	Check No	Amount
6/10/2026	Prepayment of Series 2024 Bond	360	14,246.39
	Total Trust 2024AA1 Prepayment Account		**14,246.39**

Trust 2024AA1 Revenue Account

Date	Description	Check No	Amount
6/1/2026	June Interest		237.23
6/4/2026	Lot Closing - DS 2024AA1	17045	1,249.68
6/10/2026	Lot Closing - DS 2024AA1	17382	999.74
6/10/2026	Lot Closing - DS 2024AA1	17351	999.74
6/10/2026	Lot Closing - DS 2024AA1	17406	1,249.68
6/16/2026	Lot Closing - DS 2024AA1	17496	1,249.68
	Total Trust 2024AA1 Revenue Account		**5,985.75**

Trust 2024AA1 Sinking Fund Account

Date	Description	Check No	Amount
6/1/2026	June Interest		0.04
	Total Trust 2024AA1 Sinking Fund Account		**0.04**

EXHIBIT 10

Return to Agenda

MINUTES OF MEETING
CRESSWIND DELAND
COMMUNITY DEVELOPMENT DISTRICT

The Regular Meeting of the Board of Supervisors of the Cresswind Deland Community Development District was held on Thursday, May 7, 2026 at 9:00 a.m. at 1230 Club Cresswind Way DeLand, FL 32724.

FIRST ORDER OF BUSINESS – Call to Order / Roll Call

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

Present and constituting a quorum were:

Emily Vaughn	Board Supervisor, Chairwoman
Brad Walker	Board Supervisor, Vice Chairman
Bridget Stevens	Board Supervisor, Assistant Secretary

Also present were:

Andy Mendenhall	District Manager, Kai
Jere Earlywine *(Virtual)*	District Counsel, Kutak Rock

SECOND ORDER OF BUSINESS – Audience Comments

A resident asked who retained the Board and staff for the CDD.

A resident questioned the role of Kai in managing the CDD and asked why the same entity responsible for CDD services was not managing the HOA.

A resident requested that the CDD consider creating a simple presentation or overview to help new and current owners better understand.

A resident questioned why the CDD and HOA are separate entities.

It was agreed to prepare a CDD informational presentation and a one-page FAQ/cheat sheet.

A resident noted that new homeowners often mistake the CDD fee as a one-time charge.

A resident asked about eligibility to run in CDD elections and where governing documents can be accessed. Management explained that once 250 registered electors are reached, elections move to the county process; before that, landowner elections apply where landowners can vote and run.

THIRD ORDER OF BUSINESS – Business Items

A. Exhibit 1: Presentation of Proposed Budget for Fiscal Year 2027

B. Exhibit 2: Consideration for Adoption – Resolution 2026-02, Approving Proposed FY 2026-2027 Budget and Setting Public Hearing

   1. Exhibit A – Proposed Budget for Fiscal Year 2026/2027

Mr. Mendenhall presented the FY 2026–2027 preliminary budget.

> On a MOTION by Ms. Vaughn, SECONDED by Mr. Walker, WITH ALL IN FAVOR, the Board **adopted Resolution 2026-02, Approving Proposed FY 2026-2027 Budget and Setting Public Hearing**, for the Cresswind DeLand Community Development District.

Mr. Mendenhall reported a resignation from Mr. Bines and requested board action to accept it by motion.

On a MOTION by Ms. Vaughn, SECONDED by Mr. Walker, WITH ALL IN FAVOR, the Board **accepted the resignation of Mr. Mark Bines**, for the Cresswind DeLand Community Development District.

FOURTH ORDER OF BUSINESS – Consent Agenda

A. Exhibit 3: Consideration for Acceptance – The Unaudited March 2026 Financials

B. Exhibit 4: Consideration for Approval – The Minutes of the Board of Supervisors Regular Meeting Held April 2, 2026

On a MOTION by Mr. Walker, SECONDED by Ms. Vaughn, WITH ALL IN FAVOR, the Board **approved Consent Agenda items A and B**, for the Cresswind DeLand Community Development District.

FIFTH ORDER OF BUSINESS – Staff Reports

A. District Manager

1. Exhibit 5: Consideration for Ratification – Accurate Fence – Fence Repairs - $3,960.00

On a MOTION by Mr. Walker, SECONDED by Ms. Vaughn, WITH ALL IN FAVOR, the Board **approved the proposal from Accurate Fence for Fence Repairs in the amount of $3,960.00**, for the Cresswind DeLand Community Development District.

2. Exhibit 6: Presentation of Qualified Registered Voters – 148

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 about fence maintenance differences. Mr. Earlywine explained that CDD primarily handles infrastructure like stormwater, while some fencing and landscaping are managed through HOA agreements or city ownership based on prior setup.

A resident asked why CDD fees differ by lot size. Management explained that assessments are based on an approved methodology filed at district formation.

A resident asked whether paying off the CDD debt early provides meaningful savings. District Counsel explained that most residents do not pay it off due to low interest rates and inflation over time, and instead keep the annual assessments.

A resident asked about ownership and maintenance of lakefront buffer, signage, and future dock area. Board members explained the buffer is under CDD jurisdiction, the dock would be private, and roads/signage may fall under city or county.

A resident asked how to determine the payoff amount for CDD debt. Mr. Mendenhall explained that residents can contact him directly to obtain an updated payoff amount.

A resident asked what could reduce CDD costs long-term. Mr. Mendenhall explained savings mainly come from controlling vendor costs, improving efficiency, and reducing recurring maintenance issues through better solutions. The budget is generally stable, with detailed monthly financials available for review and full transparency.

A resident asked about "miscellaneous revenue," and Mr. Mendenhall said it could include items like reimbursements, settlements, or one-off payments. The resident then raised concerns about a nearby proposed truck plaza and asked if the CDD engineer could provide factual hydrology/flooding impacts on their ponds. Staff explained stormwater movement is complex (surface and subsurface flow), generally following regional drainage paths, and noted the engineer could help review data, though exact impacts would require technical study.

Resident asked what happens if a pond dries up; staff said it's due to drought and lower groundwater levels, which is normal right now, and there's no plan to refill it.

Resident asked if the CDD engineer could help review truck stop impacts; staff said it depends on the engineer's scope.

Resident asked about Sunshine Law and meeting frequency. Mr. Mendenhall said meetings are generally scheduled monthly, and board members complete annual ethics and Sunshine Law training.

Resident raised concerns that acquisition of the nearby hotel property could expand the proposed truck stop project. Ms. Vaughn said the developer is monitoring the situation and has inquired with the county and applicant, but was told there is currently no interest in selling the property.

SEVENTH ORDER OF BUSINESS – Supervisors Requests

None

EIGHTH ORDER OF BUSINESS – Adjournment

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

____

Signature

____

Printed Name

Title: □ Secretary □ Assistant Secretary

EXHIBIT 11

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 _______________, 2026.

CRESSWIND DELAND COMMUNITY DEVELOPMENT DISTRICT

____
By: Emily Vaughn
Its: Chairperson

LAKE PROS, LLC

____
By: _______________________________
Its: _______________________________

EXHIBIT A: Additional Scope of Services

EXHIBIT A

-Fountain Maintenance Agreement-

Fountain Maintenance Service for one (1) floating fountain:

- *Clean fountain floats and underwater intake*
- *Clean and inspect fountain nozzle for optimal performance.*
- *Clean lights and polish lens*
- *Inspect cables and connections.*
- *Test relays and contactors, meter test motor and light cables for proper amp draw.*

Quarterly Investment (4 services per year): $150.00 per event