

THE CROSSINGS
at FLEMING ISLAND
Community Development District

August 24, 2023

AGENDA

The Crossings at Fleming Island Community Development District

475 West Town Place, Suite 114
St. Augustine, Florida 32092

August 15, 2023

Board of Supervisors
The Crossings at Fleming Island
Community Development District
Call In #: 1-877-304-9269; Code 4790050

Dear Board Members:

The Crossings at Fleming Island Community Development District Board of Supervisors Meeting is scheduled for **Thursday, August 24, 2023 at 6:00 p.m. at 2217 Eagle Harbor Parkway, Fleming Island, Florida 32003.**

Following is the agenda for the meeting:

- I. Roll Call
- II. Pledge of Allegiance
- III. Public Comment
- IV. Approval of Consent Agenda
 - A. Minutes of the June 22, 2023 Meeting
 - B. Financial Statements
 - C. Check Register
- V. Acceptance of the Fiscal Year 2022 Audit Report
- VI. Public Hearings for the Purpose of Adopting the Fiscal Year 2024 Budget and Imposing Special Assessments
 - A. Public Hearing to Consider Adopting of the FY24 Budget
 - 1. Consideration of Resolution 2023-03, Relating to Annual Appropriations and Adopting the Budget for Fiscal Year 2024
 - B. Public Hearing to Consider Adoption of the Water and Wastewater and Golf Course Enterprise Funds
 - 1. Consideration of Resolution 2023-04, Adopting the Final Wastewater and Wastewater Enterprise Fund Budget for Fiscal Year 2024

2. Consideration of Resolution 2023-05, Adopting the Final Golf Course Enterprise Fund Budget for Fiscal Year 2024
- C. Public Hearing to Consider Levying Non-Ad Valorem Assessments
 1. Consideration of Resolution 2023-06, Levying Non-Ad Valorem Assessments for Operations and Maintenance Costs, Road System, Water Management System and Other Infrastructure Projects within the District for Fiscal Year 2024
- VII. Consideration of Designating a Regular Meeting Schedule for Fiscal Year 2024
- VIII. Management Team Reports
 - A. District Counsel
 - B. Tree Amigos – Report
 - C. Hampton Golf - Report
 - D. District Manager & Operations - Operations Report
- IX. Supervisors’ Requests and Audience Comments
- X. Next Scheduled Meeting – September 28, 2023 at 6:00 p.m. at 2217 Eagle Harbor Parkway
- XI. Adjournment

FOURTH ORDER OF BUSINESS

A.

The Crossings at Fleming Island CDD
Board of Supervisors Meeting Minutes
Thursday, June 22, 2023
2217 Eagle Harbor Parkway
Fleming Island, Florida

(Please note: This is not verbatim, a CD recording of the board meeting is available on file for review).

Board Members Present

John Tabor, Chairman
David Herold, Vice Chairman
Mike Bruno, Supervisor
Paul Booth, Supervisor

Staff Present

Sam Garrison, District Counsel, Kopelousos, Bradley & Garrison
Steve Andersen, District Manager and Operations Manager, Eagle Harbor
James Perry, District Administrator, Governmental Management Services, LLC
Helen Runjo Hampton Golf
Jim Pinkerman, Resident

I - Roll Call

Chairman Tabor called the meeting to order at 6:00 p.m. and Mr. Perry called the roll.

II - Pledge of Allegiance

III - Public Comment

IV - Approval of Consent Agenda

A. Approval of the Minutes of the May 25, 2023 Meeting

B. Financial Statements

C. Check Register

Vice Chair Herold moved to approve the consent agenda items. Supervisor Booth seconded the motion. Motion passed 4 - 0.

V - Discussion of the Fiscal Year 2024 Budget

VI - Consideration of Settlement Agreement

Mr. Garrison: We distributed a tentative settlement agreement that was reached for some longstanding litigation involving tax certificates. We were able to reach a mediated settlement in terms that are favorable to the district. The district has been holding the funds that were at issue in a separate account, treating them as a loss for budget purposes. We can now free up the amount we agreed to pay to the purchaser of the certificate and the remaining funds will be used to pay a portion of legal fees. All the parties to the case agreed to the settlement agreement and signed copies were provided to the board. If the board approves the agreement, then we will get the final document executed and it will be over.

Vice Chair Herold moved to approve the settlement agreement. Supervisor Bruno seconded the motion. Motion passed 4-0.

VII - Management Team Reports

A. District Counsel

B. Tree Amigos - Report

A copy of the report was included as part of the agenda package.

C. Hampton Golf

Ms. Runjo updated the board on membership, condition of the golf course and recent social activities.

D. District Manager & Operations – Operations Report

Mr. Andersen reviewed the operations report, copy of which was included in the agenda package.

VIII - Supervisor's Requests and Audience Comments

IX Next Scheduled Meeting – July 27, 2023 at 6:00 p.m. at 2217 Eagle Harbor Parkway

X – Adjournment

Hearing no objection, the Chairman adjourned the meeting at 6:35 p.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

B.

The Crossings at Fleming Island
COMMUNITY DEVELOPMENT DISTRICT
COMBINED BALANCE SHEET
July 31, 2023

	Governmental Funds			Proprietary Funds			Totals
	General	Reserve	Debt Service	Water/ Sewer	Golf Fund	Swim & Tennis	FY2023
ASSETS:							
Cash - Wells Fargo	\$236,034	\$560,466	—	\$397,216	\$39,461	\$620,670	\$1,853,846
Cash - BB&T	—	—	—	\$502,240	—	—	\$502,240
Petty Cash	—	—	—	—	\$2,550	\$900	\$3,450
Accounts Receivable	—	—	—	\$76,224	\$56,576	\$69,799	\$202,599
Investments:							
<u>Operations:</u>							
State Board	\$3,169,869	\$609,143	—	\$2,018,208	\$236	—	\$5,797,457
State Board - Unforeseen Exp	\$671,333	—	—	—	—	—	\$671,333
<u>Series 1999</u>							
Reserve	—	—	—	—	\$91,230	—	\$91,230
Interest	—	—	—	—	\$2	—	\$2
Revenue	—	—	—	—	\$63,396	—	\$63,396
Operating Reserves	—	—	—	—	\$31,039	—	\$31,039
Sinking	—	—	—	—	\$7	—	\$7
<u>Series 2007/2016 Refunding/2017</u>							
Reserve	—	—	—	\$1	—	—	\$1
Surplus	—	—	—	\$773,781	—	—	\$773,781
Rate Stabilization	—	—	—	\$269,967	—	—	\$269,967
Renewal & Replacement	—	—	—	\$288,425	—	—	\$288,425
Revenue	—	—	—	\$904,585	—	—	\$904,585
Interest	—	—	—	\$366,900	—	—	\$366,900
Redemption - Tax Exempt	—	—	—	\$820	—	—	\$820
Redemption - Taxable	—	—	—	\$252	—	—	\$252
<u>Series 2014 - A-1/A-2</u>							
Reserve A-1	—	—	\$942,345	—	—	—	\$942,345
Revenue	—	—	\$585,558	—	—	—	\$585,558
Prepayment A-1	—	—	\$40,771	—	—	—	\$40,771
Reserve A-2	—	—	\$364,822	—	—	—	\$364,822
Prepayment A-2	—	—	\$6,160	—	—	—	\$6,160
<u>Series 2014 - A-3</u>							
Reserve A-3	—	—	\$379,848	—	—	—	\$379,848
Revenue	—	—	\$220,418	—	—	—	\$220,418
Prepayment A-3	—	—	\$0	—	—	—	\$0
<u>Series 2017</u>							
Reserve - 2017	—	—	\$32,969	—	—	—	\$32,969
Interest - 2017	—	—	\$0	—	—	—	\$0
Revenue - 2017	—	—	\$39,235	—	—	—	\$39,235
Prepayment - 2017	—	—	\$509	—	—	—	\$509
Inventory	—	—	—	—	\$148,350	\$42,997	\$191,346
Due from General	—	\$202	\$0	—	—	—	\$202
Due from Water/Sewer	\$5,500	—	—	—	—	—	\$5,500
Due from S&T	\$2,184	—	—	—	—	—	\$2,184
Due from Golf Course - Loan	\$85,800	—	—	—	—	—	\$85,800
Due from Golf Course	\$4,983	—	—	—	—	—	\$4,983
Due from Capital Reserve	\$0	—	—	—	—	—	\$0
Deposits	\$35,000	—	—	—	\$7,146	—	\$42,146
Prepaid Expenses	\$0	—	—	—	\$59,557	\$8,124	\$67,681
Fixed Assets	—	—	—	\$9,725,755	\$4,920,741	—	\$14,646,496
TOTAL ASSETS	\$4,210,703	\$1,169,811	\$2,612,634	\$15,324,376	\$5,420,290	\$742,489	\$29,480,303
LIABILITIES:							
Accounts Payable	\$120,161	\$7,361	—	\$190,399	\$231,884	\$32,810	\$582,616
Accrued Payroll/Bonuses	—	—	—	—	\$42,731	\$34,657	\$77,388
Member Liability	—	—	—	—	\$66,959	\$11,239	\$78,198
Due to General Fund	—	—	—	\$5,500	\$13,598	\$7,800	\$26,898
Due to General Fund - Loan	—	—	—	—	\$85,800	—	\$85,800
Due to Debt Service	\$0	—	—	—	—	—	\$0
Due to Reserve	\$202	—	—	—	—	—	\$202
Due to Golf	\$0	—	—	—	—	—	\$0
Deferred Income	\$128,154	—	—	—	\$42,578	\$81,942	\$252,674
Deposits Payable	\$4,373	—	—	\$298,105	—	\$9,975	\$312,453
Accrued Interest Payable - Bonds	—	—	—	\$261,219	\$2,693,053	—	\$2,954,272
Accrued Principal Payable	—	—	—	\$800,000	\$3,960,834	—	\$4,760,834
Maintenance Warranties	—	—	—	\$3,709	—	—	\$3,709
Bonds Payable - 1999	—	—	—	—	\$1,340,000	—	\$1,340,000
Bonds Payable - 2016 Ref	—	—	—	\$18,975,000	—	—	\$18,975,000
FUND BALANCES/NET POSITION:							
Nonspendable	\$128,154	—	—	—	—	—	\$128,154
Restricted for Debt Service	—	—	\$2,612,634	—	—	—	\$2,612,634
Restricted for Capital Projects	—	—	—	—	—	—	\$0
Restricted for Water Sewer	—	—	—	\$298,105	—	—	\$298,105
Assigned for General Fund	\$671,333	—	—	—	—	—	\$671,333
Unassigned/Unrestricted	\$3,158,324	\$1,162,449	—	(\$5,507,661)	(\$3,057,146)	\$643,278	(\$3,600,756)
TOTAL LIABILITIES & FUND BALANCES	\$4,210,703	\$1,169,811	\$2,612,634	\$15,324,376	\$5,420,290	\$821,701	\$29,559,515

The Crossings at Fleming Island

COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND

Statement of Revenues & Expenditures and Changes in Fund Balances For the Period Ended July 31, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 07/31/23	ACTUAL THRU 07/31/23	VARIANCE
REVENUES:				
Special Assessment	\$3,181,456	\$3,181,456	\$3,188,772	\$7,316
Boat/RV Storage Fees	\$92,000	\$76,667	\$63,698	(\$12,969)
Interest Income	\$6,000	\$5,000	\$140,005	\$135,005
Misc/Newsletter Income	\$10,000	\$8,333	\$19,939	\$11,606
Rental/Internet Income	\$7,200	\$6,000	\$3,800	(\$2,200)
TOTAL REVENUES	\$3,296,656	\$3,277,456	\$3,416,214	\$138,758
EXPENDITURES:				
ADMINISTRATIVE:				
Supervisors Fees	\$15,000	\$12,500	\$7,400	\$5,100
PR Taxes/Workers Comp/PR Fees	\$8,200	\$6,833	\$6,470	\$364
Engineering Fees	\$4,500	\$3,750	\$0	\$3,750
Arbitrage	\$2,000	\$0	\$0	\$0
Dissemination Agent	\$2,000	\$1,667	\$1,667	(\$0)
Assessment Roll	\$17,500	\$17,500	\$17,500	\$0
District Attorney	\$29,000	\$24,167	\$26,174	(\$2,007)
Litigation Counsel	\$20,000	\$16,667	\$122,443	(\$105,776)
Audit	\$4,000	\$4,000	\$2,769	\$1,231
Trustee Fees	\$16,000	\$11,829	\$11,829	\$0
District Manager/Administrator	\$99,000	\$82,500	\$76,900	\$5,600
Computer Time	\$1,000	\$833	\$833	\$0
Telephone	\$700	\$583	\$0	\$583
Postage	\$400	\$333	\$201	\$132
Printing & Binding	\$800	\$667	\$602	\$65
Insurance	\$60,000	\$60,000	\$59,289	\$711
Legal Advertising	\$1,000	\$833	\$872	(\$38)
Other Current Charges	\$5,000	\$4,167	\$909	\$3,258
Office Supplies	\$1,500	\$1,250	\$365	\$885
Dues, Licenses, Website	\$30,000	\$25,000	\$21,100	\$3,900
MAINTENANCE:				
Landscape Maintenance	\$861,000	\$717,500	\$719,263	(\$1,763)
Landscape Maintenance - Contingency	\$130,000	\$108,333	\$92,527	\$15,807
Lake Maintenance	\$75,864	\$63,220	\$57,073	\$6,147
Cost Sharing Agreement - Stone Creek	\$13,000	\$10,833	\$10,179	\$654
Facility/Preventative Maintenance	\$215,000	\$179,167	\$160,184	\$18,982
Utilities	\$145,000	\$120,833	\$101,795	\$19,038
Security	\$45,000	\$37,500	\$31,134	\$6,367
Operating Reserves	\$6,556	\$5,463	\$0	\$5,463
TOTAL EXPENDITURES	\$1,809,020	\$1,517,929	\$1,529,479	(\$11,549)
Excess (deficiency) of revenues over (under) expenditures	\$1,487,636	\$1,759,527	\$1,886,735	\$127,209
OTHER FINANCING SOURCES/(USES):				
Interfund Transfer In/(Out) - SBA Reserve	\$0	\$0	\$0	\$0
Interfund Transfer Out - Swim & Tennis	(\$1,519,000)	(\$1,265,833)	(\$1,265,833)	\$0
Interfund Transfer Out - Golf Course	\$0	\$0	\$0	\$0
Interfund Transfer Out - Capital Reserve	\$0	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES/(USES):	(\$1,519,000)	(\$1,265,833)	(\$1,265,833)	\$0
Net change in Fund Balance	(\$31,364)	\$493,693	\$620,902	\$127,209
FUND BALANCE - Beginning	\$31,364		\$3,336,909	
FUND BALANCE - Ending	\$0		\$3,957,811	

The Crossings at Fleming Island

COMMUNITY DEVELOPMENT DISTRICT

CAPITAL RESERVE FUND

Statement of Revenues & Expenditures and Changes in Fund Balances
For the Period Ended July 31, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 07/31/23	ACTUAL THRU 07/31/23	VARIANCE
REVENUES:				
Special Assessments - Tax Collector	\$514,224	\$514,224	\$515,406	\$1,182
Interest Income	\$0	\$0	\$19,479	\$19,479
TOTAL REVENUES	\$514,224	\$514,224	\$534,886	\$20,662
EXPENDITURES:				
Capital Outlay	\$513,724	\$428,103	\$353,504	\$74,599
Other Current Charges	\$500	\$417	\$0	\$417
TOTAL EXPENDITURES	\$514,224	\$428,520	\$353,504	\$75,016
Net change in Fund Balance	\$0	\$85,704	\$181,382	\$95,678
FUND BALANCE - Beginning	\$0		\$981,068	
FUND BALANCE - Ending	\$0		\$1,162,449	

The Crossings at Fleming Island

COMMUNITY DEVELOPMENT DISTRICT

DEBT SERVICE FUND

Series 2014 A-1/A-2 Special Assessment Refunding Bonds
Statement of Revenues & Expenditures and Changes in Fund Balances
For the Period Ended July 31, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 07/31/23	ACTUAL THRU 07/31/23	VARIANCE
REVENUES:				
Special Assessments - Tax Collector	\$2,557,998	\$2,557,998	\$2,429,931	(\$128,067)
Prepayments A1	\$0	\$0	\$39,300	\$39,300
Prepayments A2	\$0	\$0	\$6,160	\$6,160
Interest Income	\$0	\$0	\$84,176	\$84,176
TOTAL REVENUES	\$2,557,998	\$2,557,998	\$2,559,567	\$1,569
EXPENDITURES:				
Series 2014 A-1				
Interest Expense - 11/1	\$274,875	\$274,875	\$274,875	\$0
Special Call - 11/1	\$0	\$0	\$10,000	(\$10,000)
Principal Expense - 5/1	\$1,340,000	\$1,340,000	\$1,340,000	\$0
Interest Expense - 5/1	\$274,875	\$274,650	\$274,650	\$0
Special Call - 5/1	\$0	\$195,000	\$195,000	\$0
Series 2014 A-2				
Interest Expense - 11/1	\$76,825	\$76,825	\$76,825	\$0
Special Call - 11/1	\$0	\$0	\$5,000	(\$5,000)
Principal Expense - 5/1	\$210,000	\$210,000	\$210,000	\$0
Interest Expense - 5/1	\$76,825	\$76,650	\$76,650	\$0
Special Call - 5/1	\$0	\$0	\$5,000	(\$5,000)
TOTAL EXPENDITURES	\$2,253,400	\$2,448,000	\$2,468,000	(\$20,000)
Excess (deficiency) of revenues over (under) expenditures	\$304,598	\$109,998	\$91,567	(\$18,431)
Net change in Fund Balance	\$304,598	\$109,998	\$91,567	(\$18,431)
FUND BALANCE - Beginning	\$588,268		\$1,848,088	
FUND BALANCE - Ending	<u>\$892,866</u>		<u>\$1,939,655.2800</u>	

The Crossings at Fleming Island

COMMUNITY DEVELOPMENT DISTRICT

DEBT SERVICE FUND

Series 2014 A-3 Special Assessment Refunding Bonds
Statement of Revenues & Expenditures and Changes in Fund Balances
For the Period Ended July 31, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 07/31/23	ACTUAL THRU 07/31/23	VARIANCE
REVENUES:				
Special Assessments - Tax Collector	\$381,397	\$381,397	\$380,243	(\$1,154)
Interest Income	\$0	\$0	\$18,619	\$18,619
Prepayments	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$381,397	\$381,397	\$398,861	\$17,464
EXPENDITURES:				
Series 2014 A-3				
Interest Expense - 11/1	\$142,025	\$142,025	\$142,025	\$0
Special Call - 11/1	\$0	\$0	\$5,000	(\$5,000)
Principal Expense - 5/1	\$95,000	\$95,000	\$95,000	\$0
Interest Expense - 5/1	\$142,025	\$141,863	\$141,863	\$0
Special Call - 5/1	\$0	\$0	\$10,000	(\$10,000)
TOTAL EXPENDITURES	\$379,050	\$378,888	\$393,888	(\$5,000)
Excess (deficiency) of revenues over (under) expenditures	\$2,347	\$2,510	\$4,974	\$12,464
OTHER FINANCING SOURCES/(USES):				
Interfund Transfer In/(Out)	\$0	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES/(USES):	\$0	\$0	\$0	\$0
Net change in Fund Balance	\$2,347	\$2,510	\$4,974	\$12,464
FUND BALANCE - Beginning	\$217,095		\$595,293	
FUND BALANCE - Ending	<u>\$219,442</u>		<u>\$600,267</u>	

The Crossings at Fleming Island

COMMUNITY DEVELOPMENT DISTRICT

DEBT SERVICE FUND

Series 2017 Special Assessment Revenue Bonds
Statement of Revenues & Expenditures and Changes in Fund Balances
For the Period Ended July 31, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 07/31/23	ACTUAL THRU 07/31/23	VARIANCE
<u>REVENUES:</u>				
Special Assessments - Tax Collector	\$67,073	\$67,073	\$67,335	\$262
Interest Income	\$0	\$0	\$2,545	\$2,545
TOTAL REVENUES	\$67,073	\$67,073	\$69,880	\$2,807
<u>EXPENDITURES:</u>				
<u>Series 2017</u>				
Interest Expense - 11/1	\$22,856	\$22,856	\$22,856	\$0
Principal Expense - 5/1	\$20,000	\$20,000	\$20,000	\$0
Interest Expense - 5/1	\$22,856	\$22,856	\$22,856	\$0
TOTAL EXPENDITURES	\$65,713	\$65,713	\$65,713	\$0
Excess (deficiency) of revenues over (under) expenditures	\$1,361	\$1,361	\$4,167	\$2,807
<u>OTHER FINANCING SOURCES/(USES):</u>				
Interfund Transfer In/(Out)	\$0	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES/(USES):	\$0	\$0	\$0	\$0
Net change in Fund Balance	\$1,361	\$1,361	\$4,167	\$2,807
FUND BALANCE - Beginning	\$31,145		\$68,545	
FUND BALANCE - Ending	<u>\$32,506</u>		<u>\$72,713</u>	

The Crossings at Fleming Island

COMMUNITY DEVELOPMENT DISTRICT

WATER/SEWER FUND

Statement of Revenues & Expenses and Changes in Net Position

For the Period Ended July 31, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 07/31/23	ACTUAL THRU 07/31/23	VARIANCE
<u>REVENUES:</u>				
Water Revenue	\$1,275,000	\$1,062,500	\$1,112,121	\$49,621
Wastewater Revenue	\$2,182,800	\$1,819,000	\$1,963,658	\$144,658
Reclaimed Water Revenue	\$826,200	\$688,500	\$689,052	\$552
Service Charges	\$59,160	\$49,300	\$40,309	(\$8,991)
Debt Capacity Charge	\$1,900,000	\$1,583,333	\$1,636,161	\$52,827
Interest/Misc. Income	\$45,000	\$37,500	\$187,102	\$149,602
TOTAL REVENUES	\$6,288,160	\$5,240,133	\$5,628,403	\$388,269
<u>EXPENSES:</u>				
<u>ADMINISTRATIVE:</u>				
Engineering Fees	\$2,000	\$1,667	\$0	\$1,667
Arbitrage	\$1,650	\$550	\$550	\$0
Dissemination Agent	\$1,000	\$833	\$833	\$0
District Attorney	\$24,000	\$20,000	\$21,380	(\$1,380)
Annual Audit	\$4,000	\$4,000	\$2,769	\$1,231
Trustee Fees	\$8,500	\$8,500	\$10,242	(\$1,742)
District Manager/Administrator	\$73,500	\$61,250	\$60,314	\$936
Computer Time	\$1,000	\$833	\$833	\$0
Postage	\$1,000	\$833	\$511	\$323
Insurance	\$55,000	\$55,000	\$54,374	\$626
Legal Advertising	\$1,000	\$833	\$0	\$833
Other Current Charges	\$15,000	\$12,500	\$12,429	\$71
<u>WATER/WASTEWATER:</u>				
Service Charges	\$67,750	\$56,458	\$40,309	\$16,149
Meter Expenses	\$1,000	\$833	\$0	\$833
Purchased Water	\$1,387,200	\$1,156,000	\$1,205,099	(\$49,099)
Treated Wastewater	\$2,193,000	\$1,827,500	\$1,963,658	(\$136,158)
Black Creek Charge	\$55,000	\$45,833	\$42,324	\$3,510
Alternative Water Supply	\$54,000	\$45,000	\$44,750	\$250
Purchased Reclaimed Water	\$200,000	\$166,667	\$160,515	\$6,152
Repairs & Maintenance	\$35,000	\$29,167	\$477	\$28,689
Electric	\$40,000	\$33,333	\$28,389	\$4,944
Capital Outlay	\$255,000	\$212,500	\$196,671	\$15,829
Contingency	\$25,000	\$20,833	\$0	\$20,833
TOTAL OPERATING EXPENSES	\$4,500,600	\$3,760,925	\$3,846,426	(\$85,501)
NET INCOME BEFORE DEBT SERVICE	\$1,787,560	\$1,479,208	\$1,781,977	\$302,769
<u>DEBT SERVICE/OTHER SOURCES (USES):</u>				
Principal Expense	(\$960,000)	(\$800,000)	(\$800,000)	\$0
Interest Expense	(\$783,658)	(\$653,048)	(\$653,048)	\$0
TOTAL DEBT SERVICE/ OTHER SOURCES (USES):	(\$1,743,658)	(\$1,453,048)	(\$1,453,048)	\$0
TOTAL OPERATING/ DEBT SERVICE EXPENSES	\$6,244,258	\$5,213,973	(\$5,299,473)	\$85,501
CHANGE IN NET POSITION	\$43,902	\$26,160	\$328,929	\$302,769
TOTAL NET POSITION - Beginning	\$344,120		(\$5,538,486)	
TOTAL NET POSITION - Ending	\$388,022		(\$5,209,556)	

The Crossings at Fleming Island

COMMUNITY DEVELOPMENT DISTRICT

GOLF FUND

Statement of Revenues & Expenses and Changes in Net Position

For the Period Ended July 31, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 07/31/23	ACTUAL THRU 07/31/23	VARIANCE	CURRENT MONTH
REVENUES:					
User Fees - Dues	\$430,000	\$357,375	\$350,889	(\$6,486)	\$34,947
Greens/Cart Fees	\$1,492,000	\$1,221,440	\$1,390,665	\$169,226	\$128,442
Tournament Golf Income	\$74,681	\$0	\$0	\$0	\$0
Merchandise/Food/Beverage	\$1,775,750	\$1,488,661	\$1,449,171	(\$39,490)	\$146,481
Rental Revenue	\$70,000	\$58,333	\$88,331	\$29,998	\$21,832
Membership Income - Other Fees	\$3,000	\$2,500	\$3,801	\$1,301	\$252
Miscellaneous Income	\$60,000	\$51,479	\$79,344	\$27,866	\$10,513
Initiation Fees	\$6,000	\$0	\$20,500	\$20,500	\$6,750
Interest Income/Commissions	\$0	\$0	\$2,914	\$2,914	\$350
Sales Tax/Gratuities/Lesson Income	\$514,205	\$428,504	\$440,408	\$11,903	\$30
TOTAL REVENUES	\$4,425,636	\$3,608,291	\$3,826,023	\$217,731	\$349,596
COST OF GOODS SOLD:					
Cost of Goods Sold	\$763,573	\$638,652	\$584,990	(\$53,662)	\$67,606
GROSS PROFIT	\$3,662,063	\$2,969,640	\$3,241,032	\$271,393	\$281,990
EXPENSES:					
<u>Operating Expenses:</u>					
Salaries	\$1,549,435	\$1,251,615	\$1,251,978	(\$363)	\$130,277
Commissions & Bonuses	\$30,000	\$23,000	\$47,430	(\$24,430)	\$5,410
Rental Commissions	\$12,500	\$10,734	\$8,441	\$2,292	\$0
Employee Expenses	\$313,108	\$257,799	\$254,753	\$3,046	\$25,367
Employee Uniforms	\$5,000	\$4,905	\$2,439	\$2,466	\$0
Travel & Per Diem	\$2,000	\$1,667	\$4,857	(\$3,190)	\$287
Training	\$500	\$500	\$431	\$69	\$26
Employee Advertising	\$1,000	\$833	\$907	(\$73)	\$0
Janitorial Expense/Supplies	\$38,400	\$32,000	\$27,722	\$4,278	\$2,721
Tournaments & Events	\$45,500	\$38,986	\$25,980	\$13,005	\$2,420
Centralized Services	\$83,000	\$64,555	\$83,943	(\$19,389)	\$6,529
Course & Grounds Maintenance	\$51,250	\$45,766	\$46,815	(\$1,049)	\$299
Repairs - Equipment	\$44,000	\$33,978	\$24,134	\$9,844	\$2,046
Repairs - Buildings	\$15,000	\$12,500	\$33,551	(\$21,051)	\$3,119
Operating Supplies	\$75,000	\$61,681	\$75,233	(\$13,552)	\$6,323
Office Supplies	\$3,500	\$2,917	\$2,879	\$38	\$848
Postage	\$500	\$417	\$1	\$416	\$56
Printing & Reproduction	\$1,000	\$833	\$5,371	(\$4,537)	\$0
Utility Services	\$74,000	\$60,378	\$79,673	(\$19,296)	\$8,698
Gas/Oil/Propane	\$39,000	\$31,953	\$29,895	\$2,058	\$491
Refuse & Potables	\$18,000	\$15,000	\$10,115	\$4,885	\$1,240
Telephone/T1 Line	\$9,050	\$7,540	\$6,732	\$808	\$735
Security/Pest Control	\$22,000	\$18,396	\$22,698	(\$4,303)	\$3,614
Music & Cable Service	\$12,000	\$9,167	\$6,050	\$3,116	\$531
Dues and Subscriptions	\$7,300	\$6,351	\$11,618	(\$5,267)	\$1,713
Chemicals	\$71,500	\$65,223	\$45,417	\$19,805	\$7,022
Fertilizer - Course	\$70,000	\$45,708	\$42,056	\$3,652	\$5,420
Sand, Seed & Dressing	\$42,375	\$38,563	\$31,495	\$7,067	\$3,150
Licenses/Permits	\$4,300	\$1,458	\$2,301	(\$843)	\$119
Cash Short/Over	\$0	\$0	(\$792)	\$792	\$128
Miscellaneous	\$4,700	\$4,700	\$288	\$4,412	\$0
Other Services	\$8,000	\$6,667	\$543	\$6,124	\$40
Trustee Fees/Bank Charges	\$84,000	\$70,258	\$93,790	(\$23,532)	\$10,247
Aerification	\$0	\$0	\$3,761	(\$3,761)	\$0
Management Fees - Hampton	\$86,400	\$72,000	\$70,910	\$1,090	\$7,455
Rentals & Leases	\$235,167	\$195,973	\$182,003	\$13,969	\$18,610
Lake Maintenance	\$30,000	\$25,000	\$25,000	\$0	\$2,500
Insurance	\$95,264	\$79,387	\$97,054	(\$17,667)	\$13,527
Other Current Charges	\$32,000	\$26,667	\$19,930	\$6,737	\$1,684
District Manager/Administrator	\$38,500	\$32,083	\$30,231	\$1,853	\$2,750
District Attorney	\$5,820	\$4,850	\$5,535	(\$685)	\$518
Audit	\$2,000	\$1,667	\$1,917	(\$250)	\$192
Non-Recurring/Other/Prior Year	\$0	\$0	\$2,660	(\$2,660)	\$0
Equipment	\$0	\$0	\$0	\$0	\$0
Sales Tax/Gratuities/Lesson Income	\$514,205	\$428,504	\$440,408	(\$11,903)	\$0
TOTAL EXPENSES	\$3,776,274	\$3,092,174	\$3,158,155	(\$65,980)	\$276,112
Net Income before Non-Operating Expenses	(\$114,211)	(\$122,535)	\$82,878	\$205,412	\$5,878
<u>Non-Operating Income/(Expenses):</u>					
Interfund Transfer In	\$0	\$0	\$0	\$0	\$0
Other Expenses	\$0	\$0	(\$3,908)	(\$3,908)	\$0
Principal Expense	(\$445,000)	(\$333,750)	(\$370,833)	(\$37,083)	(\$37,083)
Interest Expense	(\$60,720)	(\$45,540)	(\$50,600)	(\$5,060)	(\$5,060)
TOTAL NON-OPERATING	(\$505,720)	(\$379,290)	(\$425,341)	(\$46,051)	(\$42,143)
CHANGE IN NET POSITION	(\$619,931)	(\$501,825)	(\$342,464)	\$159,361	(\$36,265)
TOTAL NET POSITION - Beginning	\$0		(\$2,714,683)		
TOTAL NET POSITION - Ending	(\$619,931)		(\$3,057,146)		

The Crossings at Fleming Island

COMMUNITY DEVELOPMENT DISTRICT

SWIM & TENNIS FUND

Statement of Revenues & Expenses and Changes in Net Position
For the Period Ended July 31, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 07/31/23	ACTUAL THRU 07/31/23	VARIANCE	CURRENT MONTH
<u>REVENUES:</u>					
User Fees	\$70,000	\$55,312	\$144,524	\$89,213	\$20,906
Lesson Income Tennis	\$190,000	\$164,347	\$190,266	\$25,919	\$18,640
CDD Lesson Income	\$20,000	\$16,622	\$23,573	\$6,951	\$2,968
Merchandise/Food/Beverage Sale	\$135,000	\$109,573	\$157,638	\$48,065	\$37,280
TOTAL REVENUES	\$415,000	\$345,853	\$516,001	\$170,148	\$79,793
<u>COST OF GOODS SOLD:</u>					
Cost of Goods Sold	\$103,000	\$83,706	\$41,335	\$42,371	\$21,175
GROSS PROFIT	\$312,000	\$262,148	\$474,666	\$212,519	\$58,619
<u>EXPENSES:</u>					
<u>Operating Expenses:</u>					
Salaries	\$841,500	\$675,474	\$666,319	\$9,155	\$125,906
Employee Expenses	\$202,000	\$166,563	\$168,058	(\$1,494)	\$25,849
Employee Education and Training	\$8,000	\$7,489	\$3,862	\$3,627	\$1,160
Lessons Paid Out	\$190,000	\$161,994	\$188,017	(\$26,023)	\$20,166
Promotional Activities	\$100,000	\$83,944	\$70,018	\$13,926	\$10,516
Activities & Events - Tennis	\$10,000	\$9,617	\$22,639	(\$13,022)	\$2,026
Communications and Freight	\$16,500	\$12,883	\$18,596	(\$5,714)	\$2,116
Customer Service & Advertising	\$8,000	\$5,494	\$1,829	\$3,665	\$152
Other Contractual	\$27,500	\$22,990	\$24,399	(\$1,409)	\$1,915
Repairs & Maintenance	\$65,000	\$27,642	\$75,199	(\$47,557)	\$360
Operating Supplies	\$24,000	\$20,003	\$22,532	(\$2,530)	\$2,665
Office Supplies	\$22,000	\$17,309	\$12,230	\$5,079	\$1,183
Utility Services	\$130,000	\$104,291	\$130,865	(\$26,574)	\$13,772
Gas/Oil/Propane	\$42,000	\$36,326	\$14,205	\$22,121	\$0
Chemicals	\$62,250	\$50,906	\$37,242	\$13,664	\$6,860
Licenses/Permits	\$6,000	\$5,063	\$2,656	\$2,407	\$0
Bad Debt Expense	\$0	\$0	\$1,457	(\$1,457)	\$250
Cash Short/Over	\$0	\$0	\$196	(\$196)	\$452
Contributions and Donations	\$0	\$0	\$2,205	(\$2,205)	\$0
Trustee Fees	\$15,250	\$11,487	\$18,059	(\$6,572)	\$3,953
District Manager/Administrator	\$33,000	\$30,000	\$32,451	(\$2,451)	\$3,205
Insurance	\$25,000	\$20,833	\$20,596	\$238	\$2,060
Taxes	\$0	\$0	\$57	(\$57)	\$0
Audit	\$3,000	\$0	\$0	\$0	\$0
TOTAL EXPENSES	\$1,831,000	\$1,470,307	\$1,533,687	(\$63,379)	\$224,565
<u>Non-Operating Income/Expenses:</u>					
Interfund Transfer In	\$1,519,000	\$1,265,833	\$1,265,833	(\$0)	\$126,583
Other Income	\$0	\$0	(\$1,354)	(\$1,354)	(\$1,006)
Nonrecurring & Capital Expenses	\$0	\$0	\$0	\$0	\$0
TOTAL NON-OPERATING	\$1,519,000	\$1,265,833	\$1,264,479	(\$1,354)	\$125,577
CHANGE IN NET POSITION	\$0	\$57,674	\$205,459	\$147,785	(\$40,370)
TOTAL NET POSITION - Beginning	\$0		\$437,819		
TOTAL NET POSITION - Ending	\$0		\$643,278		

The Crossings at Fleming Island
COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND
Statement of Revenues & Expenditures
For The Year Ending September 30, 2023

REVENUES:

ADOPTED BUDGET	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	TOTAL
Special Assessment	\$3,181,456	\$0	\$519,968	\$2,204,313	\$278,562	\$59,815	\$20,247	\$50,068	\$15,622	\$38,924	\$1,253	\$0	\$3,188,772
Boat/RV Storage Fees	\$92,000	\$8,678	\$7,698	\$7,948	\$7,914	\$7,984	\$7,808	\$0	\$0	\$15,668	\$0	\$0	\$63,698
Interest Income	\$6,000	\$8,489	\$9,785	\$10,751	\$16,140	\$17,361	\$14,275	\$12,179	\$16,833	\$16,677	\$17,515	\$0	\$140,005
Misc/Newsletter Income	\$10,000	\$0	\$3,978	\$0	\$0	\$0	\$6,966	\$3,348	\$1,425	\$2,286	\$1,937	\$0	\$19,939
Rental/Internet Income	\$7,200	\$400	\$500	\$0	\$800	\$180	\$80	\$0	\$800	\$940	\$100	\$0	\$3,800
Carry Forward Surplus	\$31,364	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$3,328,020	\$17,567	\$541,929	\$2,223,012	\$303,417	\$85,340	\$49,376	\$65,595	\$34,680	\$74,494	\$20,805	\$0	\$3,416,214

EXPENDITURES:

ADMINISTRATIVE:

Supervisors Fees	\$15,000	\$0	\$1,000	\$2,800	\$0	\$800	\$0	\$800	\$0	\$2,000	\$0	\$0	\$7,400
PR Taxes/Workers Comp/PR Fees	\$8,200	\$483	\$645	\$1,130	\$776	\$602	\$482	\$649	\$484	\$735	\$484	\$0	\$6,470
Engineering Fees	\$4,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Arbitrage	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dissemination Agent	\$2,000	\$167	\$167	\$167	\$167	\$167	\$167	\$167	\$167	\$167	\$167	\$0	\$1,667
Assessment Roll	\$17,500	\$17,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,500
District Attorney	\$29,000	\$2,583	\$2,583	\$2,583	\$2,583	\$2,763	\$2,583	\$2,583	\$2,583	\$2,743	\$2,583	\$0	\$26,174
Litigation Counsel	\$20,000	\$6,333	\$29,570	\$29,748	\$19,545	\$2,251	\$0	\$0	\$14,632	\$1,560	\$18,802	\$0	\$122,443
Audit	\$4,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,769	\$0	\$2,769
Trustee Fees	\$16,000	\$0	\$11,829	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,829
District Manager/Administrator	\$99,000	\$6,693	\$7,756	\$10,630	\$6,693	\$6,693	\$6,693	\$6,693	\$11,662	\$6,693	\$0	\$0	\$76,900
Computer Time	\$1,000	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$833
Telephone	\$700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Postage	\$400	\$9	\$0	\$33	\$31	\$34	\$36	\$28	\$31	\$0	\$0	\$0	\$201
Printing & Binding	\$800	\$33	\$22	\$71	\$8	\$46	\$56	\$23	\$1	\$153	\$189	\$0	\$602
Insurance	\$60,000	\$59,317	\$0	\$0	\$0	\$0	\$0	(\$28)	\$0	\$0	\$0	\$0	\$59,289
Legal Advertising	\$1,000	\$0	\$0	\$0	\$0	\$60	\$0	\$0	\$0	\$0	\$812	\$0	\$872
Other Current Charges	\$5,000	\$64	\$133	\$0	\$11	\$0	\$0	\$700	\$0	\$0	\$0	\$0	\$909
Office Supplies	\$1,500	\$0	\$201	\$11	\$3	\$130	\$5	\$5	\$0	\$5	\$5	\$0	\$365
Dues, Licenses, Website	\$30,000	\$1,352	\$3,295	\$2,243	\$145	\$1,401	\$5,366	\$1,075	\$2,104	\$2,060	\$2,058	\$0	\$21,100

MAINTENANCE:

Landscape Maintenance	\$861,000	\$71,923	\$71,929	\$71,926	\$71,926	\$71,926	\$71,927	\$71,925	\$71,926	\$71,926	\$71,926	\$0	\$719,263
Landscape Maintenance - Contingency	\$130,000	\$3,375	\$6,600	\$6,280	\$210	\$11,578	\$5,122	\$3,017	\$5,562	\$36,234	\$14,549	\$0	\$92,527
Lake Maintenance	\$75,864	\$5,872	\$5,872	\$5,872	\$5,872	\$5,872	\$8,872	\$5,872	\$5,872	\$6,872	\$225	\$0	\$57,073
Cost Sharing Agreement - Stone Creek	\$13,000	\$0	\$0	\$2,670	\$0	\$0	\$4,787	\$0	\$0	\$2,722	\$0	\$0	\$10,179
Facility/Preventative Maintenance	\$215,000	\$4,340	\$10,137	\$8,949	\$13,775	\$14,697	\$0	\$6,307	\$43,702	\$36,274	\$22,003	\$0	\$160,184
Utilities	\$145,000	\$11,457	\$10,898	\$11,568	\$6,932	\$9,490	\$16,434	\$18,405	\$5,386	\$5,674	\$5,551	\$0	\$101,795
Security	\$45,000	\$2,386	\$2,809	\$1,946	\$2,413	\$6,627	\$1,932	\$7,779	\$1,491	\$1,209	\$2,543	\$0	\$31,134
Operating Reserves	\$6,556	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

TOTAL EXPENDITURES	\$1,809,020	\$193,973	\$165,531	\$158,710	\$131,175	\$135,219	\$124,546	\$126,083	\$160,719	\$182,079	\$151,444	\$0	\$1,529,479
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OTHER FINANCING SOURCES/(USES):

Interfund Transfer In/(Out) - SBA Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Transfer Out - Swim & Tennis	(\$1,519,000)	(\$126,583)	(\$126,583)	(\$126,583)	(\$126,583)	(\$126,583)	(\$126,583)	(\$126,583)	(\$126,583)	(\$126,583)	(\$126,583)	\$0	(\$1,265,833)
Interfund Transfer Out - Golf Course	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Transfer Out - Capital Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**TOTAL OTHER FINANCING
SOURCES/(USES):**

(\$1,519,000)	(\$126,583)	(\$126,583)	(\$126,583)	(\$126,583)	(\$126,583)	(\$126,583)	(\$126,583)	(\$126,583)	(\$126,583)	(\$126,583)	(\$126,583)	\$0	(\$1,265,833)
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EXCESS REV/(EXP)	\$0	(\$302,989)	\$249,815	\$1,937,719	\$45,659	(\$176,463)	(\$201,754)	(\$187,072)	(\$252,623)	(\$234,168)	(\$257,222)	\$0	\$620,902
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The Crossings at Fleming Island

COMMUNITY DEVELOPMENT DISTRICT

WATER/SEWER FUND

Statement of Revenues & Expenditures
For The Year Ending September 30, 2023

REVENUES:

	ADOPTED BUDGET	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	TOTAL
Water Revenue	\$1,275,000	\$106,096	\$118,748	\$107,474	\$97,706	\$114,561	\$105,345	\$109,600	\$113,902	\$131,403	\$107,287	\$0	\$0	\$1,112,121
Wastewater Revenue	\$2,182,800	\$190,340	\$192,928	\$196,341	\$190,194	\$211,342	\$189,298	\$192,177	\$194,382	\$215,804	\$190,850	\$0	\$0	\$1,963,658
Reclaimed Water Revenue	\$826,200	\$66,273	\$72,801	\$67,383	\$61,187	\$63,198	\$65,384	\$68,924	\$74,646	\$81,919	\$67,338	\$0	\$0	\$689,052
Service Charges	\$59,160	\$4,330	\$2,439	\$4,485	\$3,961	\$3,240	\$4,506	\$3,585	\$4,832	\$4,407	\$4,524	\$0	\$0	\$40,309
Debt Capacity Charge	\$1,900,000	\$161,772	\$161,747	\$161,836	\$161,852	\$167,342	\$161,986	\$164,881	\$164,767	\$164,899	\$165,080	\$0	\$0	\$1,636,161
Interest/Misc. Income	\$45,000	\$14,233	\$11,433	\$20,108	\$15,887	\$20,462	\$19,146	\$20,784	\$20,716	\$21,712	\$22,622	\$0	\$0	\$187,102
Carry Forward Surplus	\$344,120	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
TOTAL REVENUES	\$6,632,280	\$543,043	\$560,096	\$557,627	\$530,786	\$580,144	\$545,665	\$559,951	\$573,245	\$620,145	\$557,702	\$0	\$0	\$5,628,403

EXPENSES:

ADMINISTRATIVE:

Engineering Fees	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Arbitrage	\$1,650	\$0	\$0	\$0	\$0	\$0	\$0	\$550	\$0	\$0	\$0	\$0	\$0	\$550
Dissemination Agent	\$1,000	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$833
District Attorney	\$24,000	\$2,138	\$995	\$3,281	\$2,138	\$2,138	\$2,138	\$2,138	\$2,138	\$2,138	\$2,138	\$0	\$0	\$21,380
Annual Audit	\$4,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,769	\$0	\$0	\$2,769
Trustee Fees	\$8,500	\$0	\$0	\$0	\$0	\$6,525	\$0	\$0	\$0	\$3,717	\$0	\$0	\$0	\$10,242
District Manager/Administrator	\$73,500	\$6,031	\$6,031	\$6,031	\$6,031	\$6,031	\$6,031	\$6,031	\$6,031	\$6,031	\$6,031	\$0	\$0	\$60,314
Computer Time	\$1,000	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$833
Postage	\$1,000	\$47	\$75	\$46	\$54	\$26	\$74	\$0	\$59	\$131	\$0	\$0	\$0	\$511
Insurance	\$55,000	\$54,374	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54,374
Legal Advertising	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Current Charges	\$15,000	\$952	\$1,537	\$1,223	\$1,205	\$1,275	\$908	\$1,594	\$1,180	\$1,347	\$1,208	\$0	\$0	\$12,429

WATER/WASTEWATER:

Service Charges	\$67,750	\$4,330	\$3,588	\$3,336	\$3,961	\$3,240	\$4,506	\$3,585	\$4,832	\$4,407	\$4,524	\$0	\$0	\$40,309
Meter Expenses	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Purchased Water	\$1,387,200	\$113,993	\$128,916	\$118,524	\$107,778	\$126,524	\$113,545	\$118,477	\$126,484	\$137,182	\$113,676	\$0	\$0	\$1,205,099
Treated Wastewater	\$2,193,000	\$190,340	\$192,928	\$196,341	\$190,194	\$211,342	\$189,298	\$192,177	\$194,382	\$215,804	\$190,850	\$0	\$0	\$1,963,658
Black Creek Charge	\$55,000	\$4,229	\$4,236	\$4,243	\$4,242	\$4,237	\$4,228	\$4,235	\$4,230	\$4,223	\$4,220	\$0	\$0	\$42,324
Alternative Water Supply	\$54,000	\$4,470	\$4,479	\$4,485	\$4,485	\$4,479	\$4,470	\$4,477	\$4,474	\$4,467	\$4,464	\$0	\$0	\$44,750
Purchased Reclaimed Water	\$200,000	\$16,818	\$12,371	\$12,833	\$15,849	\$8,296	\$17,405	\$17,864	\$19,075	\$22,183	\$17,822	\$0	\$0	\$160,515
Repairs & Maintenance	\$35,000	\$0	\$477	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$477
Electric	\$40,000	\$3,313	\$3,867	\$2,498	\$2,068	\$2,239	\$2,636	\$3,068	\$3,466	\$2,989	\$2,245	\$0	\$0	\$28,389
Capital Outlay	\$255,000	\$0	\$0	\$0	\$0	\$196,671	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$196,671
Contingency	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

DEBT SERVICE:

Principal Expense	(\$960,000)	(\$80,000)	(\$80,000)	(\$80,000)	(\$80,000)	(\$80,000)	(\$80,000)	(\$80,000)	(\$80,000)	(\$80,000)	(\$80,000)	\$0	\$0	(\$800,000)
Interest Expense	(\$783,658)	(\$65,305)	(\$65,305)	(\$65,305)	(\$65,305)	(\$65,305)	(\$65,305)	(\$65,305)	(\$65,305)	(\$65,305)	(\$65,305)	\$0	\$0	(\$653,048)
Interfund Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

TOTAL EXPENSES	\$6,244,258	\$546,507	\$504,972	\$498,312	\$483,477	\$718,494	\$490,710	\$499,667	\$511,823	\$550,091	\$495,420	\$0	\$0	\$5,299,473
CHANGE IN NET POSITION	\$388,022	(\$3,463)	\$55,124	\$59,314	\$47,309	(\$138,351)	\$54,954	\$60,284	\$61,422	\$70,054	\$62,281	\$0	\$0	\$328,929

The Crossings at Fleming Island CDD

GOLF COURSE

Statement of Revenues & Expenses and Changes in Net Position - Proprietary Fund
For The Year Ending September 30, 2023

ADOPTED BUDGET	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	TOTAL
REVENUES													
User Fees - Dues	\$430,000	\$36,402	\$36,909	\$35,117	\$34,560	\$34,639	\$34,757	\$34,895	\$34,890	\$33,774	\$34,947	\$0	\$350,889
Greens/Cart Fees	\$1,492,000	\$143,490	\$112,369	\$116,570	\$125,721	\$138,071	\$182,071	\$167,324	\$151,686	\$124,921	\$128,442	\$0	\$1,390,665
Tournament Golf Income	\$74,681	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Merchandise/Food/Beverage	\$1,775,750	\$155,989	\$124,192	\$139,183	\$117,062	\$130,879	\$165,239	\$176,802	\$147,947	\$145,388	\$146,481	\$0	\$1,449,171
Rental Revenue	\$70,000	\$13,072	\$11,290	\$7,358	\$4,169	\$2,641	\$2,648	\$5,569	\$5,912	\$13,840	\$21,832	\$0	\$88,331
Membership Income - Other Fees	\$3,000	\$1,109	\$368	\$370	\$158	\$449	\$292	\$230	\$276	\$297	\$252	\$0	\$3,801
Miscellaneous Income	\$60,000	\$5,402	\$7,364	\$5,501	\$7,023	\$7,532	\$11,153	\$8,894	\$9,327	\$6,906	\$10,243	\$0	\$79,344
Initiation Fees	\$6,000	\$0	\$0	\$0	\$0	\$3,000	\$1,000	\$0	\$0	\$9,750	\$6,750	\$0	\$20,500
Interest Income/Commissions	\$0	\$134	\$155	\$195	\$249	\$273	\$455	\$353	\$346	\$105	\$650	\$0	\$2,914
Sales Tax/Gratuities/Lesson Inco	\$514,205	\$50,051	\$45,879	\$43,651	\$44,502	\$45,904	\$56,999	\$56,003	\$50,268	\$47,150	\$0	\$0	\$440,408
TOTAL REVENUES	\$4,425,636	\$405,658	\$338,525	\$304,293	\$333,443	\$363,389	\$454,614	\$450,070	\$400,652	\$382,131	\$349,596	\$0	\$3,826,023
COST OF GOODS SOLD:													
Cost of Goods Sold	\$763,573	\$55,557	\$54,737	\$57,233	\$45,994	\$51,032	\$71,886	\$59,678	\$56,774	\$64,493	\$67,606	\$0	\$584,990
GROSS PROFIT	\$3,662,063	\$350,102	\$283,788	\$247,060	\$287,449	\$312,358	\$382,728	\$390,392	\$343,877	\$317,638	\$281,990	\$0	\$3,241,032
EXPENDITURES:													
Operating Expenses:													
Salaries	\$1,549,435	\$125,739	\$121,667	\$122,664	\$131,056	\$116,515	\$127,227	\$117,109	\$131,924	\$127,799	\$130,277	\$0	\$1,251,978
Commissions & Bonuses	\$30,000	\$1,717	\$2,357	\$7,011	\$750	\$1,689	\$7,296	\$7,577	\$5,512	\$8,211	\$5,410	\$0	\$47,430
Rental Commissions	\$12,500	\$593	\$3,275	\$2,346	\$1,530	\$698	\$0	\$0	\$0	\$0	\$0	\$0	\$8,441
Employee Expenses	\$313,108	\$23,851	\$21,378	\$26,958	\$31,685	\$26,483	\$26,596	\$22,981	\$22,830	\$26,633	\$25,357	\$0	\$254,753
Employee Uniforms	\$5,000	\$0	\$155	\$230	\$699	\$0	\$0	\$0	\$1,356	\$0	\$0	\$0	\$2,439
Travel & Per Diem	\$2,000	\$111	\$492	\$134	\$68	\$1,045	\$0	\$1,988	(\$1,000)	\$1,733	\$287	\$0	\$4,857
Training	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$907	(\$827)	\$325	\$26	\$0	\$431
Employee Advertising	\$1,000	\$0	\$907	\$0	\$0	\$0	\$0	(\$547)	\$907	\$0	(\$359)	\$0	\$907
Janitorial Expense/Supplies	\$38,400	\$3,837	\$3,181	\$2,375	\$2,600	\$2,805	\$2,664	\$2,477	\$2,391	\$2,670	\$2,721	\$0	\$27,722
Tournaments & Events	\$45,500	\$2,928	\$3,385	\$2,390	\$1,950	\$3,024	\$2,580	\$3,278	\$2,275	\$1,750	\$2,420	\$0	\$25,980
Centralized Services	\$83,000	\$7,418	\$9,170	\$8,426	\$9,640	\$10,631	\$11,228	\$8,709	\$5,505	\$6,687	\$6,529	\$0	\$83,943
Course & Grounds Maintenance	\$51,250	\$6,118	\$2,226	\$5,041	\$3,571	\$3,922	\$18,436	\$4,043	\$590	\$2,569	\$299	\$0	\$46,815
Repairs - Equipment	\$44,000	\$4,708	\$3,899	\$4,128	\$3,571	\$1,840	\$1,490	\$1,048	\$392	\$1,013	\$2,046	\$0	\$24,134
Repairs - Buildings	\$15,000	\$4,896	\$21	\$793	\$700	\$2	\$1,506	\$7,074	\$51	\$15,290	\$3,119	\$0	\$33,551
Operating Supplies	\$75,000	\$9,093	\$5,804	\$9,800	\$4,541	\$10,436	\$8,177	\$6,544	\$9,528	\$5,876	\$6,434	\$0	\$75,233
Office Supplies	\$3,500	\$241	\$494	\$536	\$146	(\$101)	\$183	\$118	\$0	\$414	\$848	\$0	\$2,879
Postage	\$500	\$75	\$2	\$0	\$17	\$0	\$0	\$0	\$0	\$13	(\$105)	\$0	\$1
Printing & Reproduction	\$1,000	\$0	\$0	\$318	\$0	\$0	\$1,774	\$3,279	\$0	\$0	\$0	\$0	\$5,371
Utility Services	\$74,000	\$9,003	\$8,417	\$7,529	\$6,640	\$6,905	\$6,166	\$6,834	\$8,402	\$11,080	\$8,698	\$0	\$79,673
Gas/Oil/Propane	\$39,000	\$6,096	\$1,055	\$5,268	\$1,096	\$2,924	\$4,245	\$3,379	\$2,862	\$2,480	\$491	\$0	\$29,895
Refuse & Potables	\$18,000	\$1,240	\$1,240	\$1,280	(\$1,763)	\$1,240	\$1,240	\$1,240	\$1,240	\$1,918	\$1,240	\$0	\$10,115
Telephone/T1 Line	\$9,050	\$717	\$773	\$684	\$811	\$427	\$717	\$413	\$502	\$955	\$735	\$0	\$6,732
Security/Pest Control	\$22,000	\$2,332	\$1,017	\$1,376	\$1,559	\$2,029	\$2,015	\$1,812	\$3,149	\$3,795	\$3,614	\$0	\$22,698
Music & Cable Service	\$12,000	\$199	\$791	\$658	\$723	\$807	\$352	\$911	\$553	\$525	\$531	\$0	\$6,050
Dues and Subscriptions	\$7,300	\$622	\$1,017	\$782	\$467	\$3,952	\$212	\$362	\$953	\$1,539	\$1,713	\$0	\$11,618
Chemicals	\$71,500	\$1,647	\$9,585	\$828	\$2,420	\$1,517	\$5,000	\$9,022	\$552	\$7,824	\$7,022	\$0	\$45,417
Fertilizer - Course	\$70,000	(\$2,640)	\$962	\$2,047	\$1,850	\$1,556	\$19,499	\$3,703	\$4,829	\$4,831	\$5,420	\$0	\$42,056
Sand, Seed & Dressing	\$42,375	\$6,297	\$1,019	\$0	\$514	\$1,098	\$471	\$8,530	\$5,255	\$5,161	\$3,150	\$0	\$31,495
Licenses/Permits	\$4,300	\$278	\$179	\$304	\$330	\$198	\$119	\$119	\$169	\$488	\$119	\$0	\$2,301
Cash Short/Over	\$0	(\$80)	(\$33)	(\$2,180)	\$60	\$50	\$1,387	(\$72)	\$76	\$0	\$0	\$0	\$792)
Miscellaneous	\$4,700	\$0	(\$2,144)	\$2,144	\$0	\$0	\$0	\$38	\$111	\$11	\$128	\$0	\$288
Other Services	\$8,000	\$37	\$37	\$37	\$37	\$190	\$40	\$40	\$40	\$40	\$40	\$0	\$543
Trustee Fees/Bank Charges	\$84,000	\$7,478	\$8,827	\$8,779	\$8,615	\$8,142	\$8,581	\$11,418	\$11,105	\$10,599	\$10,247	\$0	\$93,790
Management Fees - Hampton	\$86,400	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,455	\$7,000	\$7,455	\$0	\$70,910
Rentals & Leases	\$235,167	\$14,126	\$14,951	\$14,722	\$16,475	\$19,699	\$15,593	\$27,616	\$21,915	\$18,296	\$18,610	\$0	\$182,003
Lake Maintenance	\$30,000	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$0	\$25,000
Insurance	\$95,264	\$7,479	\$4,119	\$4,119	\$12,327	\$6,786	\$6,705	\$5,396	\$16,102	\$20,495	\$13,527	\$0	\$97,054
Other Current Charges	\$32,000	\$51,752	\$47,747	\$48,131	\$46,156	\$47,559	\$58,834	(\$285,302)	\$1,684	\$1,864	\$1,504	\$0	\$19,930
District Manager/Administrator	\$38,500	\$3,205	\$3,205	\$3,205	\$3,205	\$3,205	\$3,205	\$2,750	\$2,750	\$2,750	\$2,750	\$0	\$30,231
District Attorney	\$5,820	\$868	\$518	\$518	\$518	\$518	\$518	\$518	\$518	\$518	\$518	\$0	\$5,535
Audit	\$2,000	\$192	\$192	\$192	\$192	\$192	\$192	\$192	\$192	\$192	\$192	\$0	\$1,917
Non-Recurring/Other/Prior Year	\$0	\$2,660	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,660
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sales Tax/Gratuities/Lesson Expe	\$514,205	\$0	\$0	\$0	\$0	\$0	\$0	\$342,990	\$50,268	\$47,150	\$0	\$0	\$440,408
TOTAL EXPENDITURES	\$3,776,274	\$313,434	\$291,390	\$303,075	\$304,255	\$297,381	\$353,746	\$337,992	\$324,615	\$352,993	\$275,513	\$0	\$3,154,394
Net Income before Non-Operating Expenses													
	(\$114,211)	\$36,667	(\$7,602)	(\$56,014)	(\$16,807)	\$14,977	\$28,982	\$52,400	\$19,262	(\$35,355)	\$6,477	\$0	\$86,639
Non-Operating Income/(Expenses):													
Other Expenses	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,750)	(\$1,158)	\$0	\$0	\$0	\$0	(\$3,908)
Principal Expense	(\$445,000)	(\$32,500)	(\$32,500)	(\$32,500)	(\$50,833)	(\$37,083)	(\$37,083)	(\$37,083)	(\$37,083)	(\$37,083)	(\$37,083)	\$0	(\$370,833)
Interest Expense	(\$60,720)	(\$9,515)	(\$9,515)	(\$9,515)	\$8,305	(\$5,060)	(\$5,060)	(\$5,060)	(\$5,060)	(\$5,060)	(\$5,060)	\$0	(\$50,600)
TOTAL NON-OPERATING	(\$505,720)	(\$42,015)	(\$42,015)	(\$42,015)	(\$42,528)	(\$42,143)	(\$44,893)	(\$43,301)	(\$42,143)	(\$42,143)	(\$42,143)	\$0	(\$425,341)
EXCESS REVENUES (EXP)	(\$619,931)	(\$5,348)	(\$49,617)	(\$98,029)	(\$59,335)	(\$27,167)	(\$15,911)	\$9,098	(\$22,881)	(\$77,498)	(\$35,666)	\$0	(\$338,703)

THE CROSSINGS AT FLEMING ISLAND
COMMUNITY DEVELOPMENT DISTRICT
TAX COLLECTIONS
FISCAL YEAR ENDING SEPTEMBER 30, 2023

ON ROLL:

\$3,181,456.00 \$514,224.00 \$3,695,680.00
86.09% 13.91%

DATE RECEIVED	GROSS TAX RECEIVED	PRIOR YEAR GROSS TAX RECEIVED	DISCOUNT & TAX COLLECTOR FEES	PRIOR YEAR DISCOUNT & TAX COLLECTOR FEES	INTEREST/ PENALTIES	PRIOR YEAR INTEREST/ PENALTIES	NET AMOUNT RECEIVED WF #2447	GENERAL FUND WELLS #2447	RESERVE FUND WELLS# 3920	TOTAL 100.00%
11/9/22	\$ 16,616.05	\$ -	\$ 1,155.47	\$ -	\$ -	\$ -	\$ 15,460.58	13,309.37	2,151.21	15,460.58
11/16/22	\$ 175,361.98	\$ -	\$ 10,378.03	\$ -	\$ -	\$ -	\$ 164,983.95	142,027.77	22,956.18	164,983.95
11/29/22	\$ 504,967.26	\$ -	\$ 29,889.01	\$ -	\$ -	\$ -	\$ 475,078.25	408,974.95	66,103.30	475,078.25
12/13/22	\$ 2,767,068.77	\$ -	\$ 163,768.58	\$ -	\$ -	\$ -	\$ 2,603,300.19	2,241,072.01	362,228.18	2,603,300.19
12/21/22	\$ 186,456.20	\$ -	\$ 10,783.66	\$ -	\$ -	\$ -	\$ 175,672.54	151,229.13	24,443.41	175,672.54
1/17/23	\$ 56,500.71	\$ -	\$ 2,797.66	\$ -	\$ -	\$ -	\$ 53,703.05	46,230.70	7,472.35	53,703.05
2/8/23	\$ 72,715.06	\$ -	\$ 3,371.09	\$ -	\$ -	\$ -	\$ 69,343.97	59,695.32	9,648.65	69,343.97
2/14/23	\$ -	\$ -	\$ 2.82	\$ -	\$ 141.39	\$ -	\$ 138.57	119.29	19.28	138.57
3/7/23	\$ 24,139.10	\$ 86.16	\$ 778.81	\$ 3.26	\$ -	\$ 76.63	\$ 23,519.82	20,247.23	3,272.59	23,519.82
4/11/23	\$ 58,347.63	\$ -	\$ 1,186.95	\$ -	\$ -	\$ -	\$ 58,160.68	50,068.09	8,092.59	58,160.68
5/5/23	\$ 17,420.70	\$ 573.62	\$ 358.87	\$ 11.47	\$ 522.60	\$ -	\$ 18,146.58	15,621.63	2,524.95	18,146.58
5/5/23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-
6/6/23	\$ 16,492.56	\$ -	\$ 329.90	\$ 9.84	\$ -	\$ 494.75	\$ 16,647.57	14,331.20	2,316.37	16,647.57
6/20/23	\$ -	\$ 28,301.19	\$ -	\$ 583.01	\$ -	\$ 849.03	\$ 28,567.21	24,592.31	3,974.90	28,567.21
7/12/23	\$ -	\$ 746.72	\$ -	\$ 29.70	\$ -	\$ 738.29	\$ 1,455.31	1,252.82	202.49	1,455.31
	3,897,086.02	29,707.69	224,800.85	637.28	663.99	2,158.70	3,704,178.27	3,188,771.80	515,406.47	3,704,178.27

100%

100%

SPECIAL ASSESSMENT RESERVE			
TRANSFER FRM WF (GEN) #2447 TO WF (RES) #3920			
Date	Amount	Method	
11/22/22	\$ 37,313.85	Transfer	
12/14/22	\$ 636,573.16	Transfer	
12/21/22	\$ 36,327.05	Transfer	
01/20/23	\$ (232,331.77)	SBA Transfer	
01/20/23	\$ 7,472.34	Transfer	
02/24/23	\$ 9,667.94	Transfer	
04/18/23	\$ 3,272.59	Transfer	
05/05/23	\$ 8,092.59	Transfer	
06/14/23	\$ 2,524.95	Transfer	
06/27/23	\$ 3,974.90	Transfer	
07/28/23	\$ 2,316.37	Transfer	
08/14/23	\$ 202.50	Transfer	
	\$ 515,406.47		
To Transfer	\$ (0.00)		

THE CROSSINGS AT FLEMING ISLAND
COMMUNITY DEVELOPMENT DISTRICT
TAX COLLECTIONS
FISCAL YEAR ENDING SEPTEMBER 30, 2023

ON ROLL:

\$ 2,420,501.01 \$ 378,767.06 \$ 67,073.33
84.4457% 13.2143% 2.3400%

DATE RECEIVED	GROSS TAX RECEIVED	PRIOR YEAR GROSS TAX RECEIVED	DISCOUNT & TAX COLLECTOR FEES	PRIOR YEAR DISCOUNT & TAX COLLECTOR FEES	INTEREST/ PENALTIES	PRIOR YEAR INTEREST/ PENALTIES	NET AMOUNT RECEIVED WACH #2447	2014A1/2 US BANK #210948002	2014A3 US BANK #210952002	2017 US BANK #275213000
11/9/22	\$ 15,511.06		\$ 1,060.22				\$ 14,450.84	12,203.11	1,909.58	338.15
11/16/22	\$ 146,958.24		\$ 8,695.04				\$ 138,263.20	116,757.28	18,270.52	3,235.40
11/29/22	\$ 415,526.52		\$ 24,605.63				\$ 390,920.89	330,115.74	51,657.47	9,147.68
12/13/22	\$ 2,084,827.63		\$ 123,365.21				\$ 1,961,462.42	1,656,369.95	259,193.60	45,898.86
12/21/22	\$ 168,922.32		\$ 9,743.52				\$ 159,178.80	134,419.59	21,034.37	3,724.84
1/17/23	\$ 52,644.86		\$ 2,615.15				\$ 50,029.71	42,247.92	6,611.08	1,170.71
2/8/23	\$ 40,659.88		\$ 1,772.45				\$ 38,887.43	32,838.75	5,138.70	909.98
2/14/23	\$ -		\$ 4.08		\$ 203.56		\$ 199.48	168.45	26.36	4.67
3/7/23	\$ 10,418.41	\$ 124.05	\$ 317.35	\$ 4.68		\$ 110.33	\$ 10,330.76	8,723.88	1,365.14	241.74
4/11/23	\$ 41,196.09		\$ 823.92				\$ 40,372.17	34,092.55	5,334.90	944.72
5/5/23	\$ 21,532.83	\$ 97.19	\$ 443.58	\$ 1.94	\$ 645.99		\$ 21,830.49	18,434.90	2,884.75	510.84
5/5/23	\$ -	\$ -	\$ -		\$ -		\$ -	-	-	-
6/6/23	\$ 21,107.36		\$ 422.16	\$ 12.65		\$ 633.23	\$ 21,305.78	17,991.81	2,815.41	498.56
6/20/23		\$ 29,994.16	\$ -	\$ 617.88	\$ -	\$ 899.80	\$ 30,276.08	25,566.84	4,000.77	708.47
7/12/23							\$ -	-	-	-
TOTALS	3,019,305.20	30,215.40	173,868.31	637.15	849.55	1,643.36	2,877,508.05	2,429,930.76	380,242.66	67,334.63
								100%		

SPECIAL ASSESSMENT TRANSFERS TO REVENUE ACCOUNTS					
Date	Series 2014A1/2 Amount	Series 2014A3 Amount	Series 2017 Amount	Method	
11/22/22	\$ 128,960.38	\$ 20,180.10	\$ 3,573.56	Wire	
12/17/22	\$ 1,986,485.70			Wire	
12/21/22	\$ 134,419.59	\$ 331,885.44	\$ 58,771.38	Wire	
1/20/23	\$ 42,247.92	\$ 6,611.08	\$ 1,170.71	Wire	
2/24/23	\$ 33,007.20	\$ 5,165.06	\$ 914.64	Wire	
4/18/23	\$ 8,723.88	\$ 1,365.14	\$ 241.75	Wire	
5/5/23	\$ 34,092.55	\$ 5,334.90	\$ 944.72	Wire	
6/14/23	\$ 18,434.90	\$ 2,884.75	\$ 510.84	Wire	
6/27/23	\$ 43,558.64	\$ 6,816.19	\$ 1,207.03	Wire	
	<u>\$ 2,429,930.76</u>	<u>\$ 380,242.66</u>	<u>\$ 67,334.63</u>		

TO BE TRANSFERRED 0.00 (0.00) 0.00

C.

The Crossings at Fleming Island

Community Development District

Summary of Invoices

August 25, 2023

Fund	Date/ Description	Check No.s	Amount
<i>General</i>	6-1-6/30	5490-5522	\$ 228,319.41
	7/1-7/31	5523-5542	\$ 144,932.15
<i>Reserve</i>	6-1-6/30	431-432	\$ 18,226.00
	7/1-7/31	433-435	\$ 18,393.31
<i>Water/Sewer</i>	6-1-6/30	8429-8477	\$ 516,974.88
	7/1-7/31	8478-8529	\$ 697,836.88
<i>Swim & Tennis</i>	6-1-6/30		\$ 83,401.41
	7/1-7/31		\$ 133,718.19
<i>Golf Course</i>	6-1-6/30		\$ 237,571.61
	7/1-7/31		\$ 101,063.88
Total Invoices for Approval			\$ 2,180,437.72

*** CHECK DATES 06/01/2023 - 06/30/2023 ***
 CROSSINGS - GENERAL FUND
 BANK A CROSSINGS - GENERAL

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
6/07/23	00180	6/01/23 06012023	202305 320-53800-34500	SECURITY SVC 5/17/23	*	168.00	
				EDGAR W HOWELL, JR.			168.00 005498
6/07/23	00141	6/02/23 32721	202306 320-53800-34000	SP BATHROOM	*	4,988.00	
		6/02/23 32726	202306 320-53800-34000	CREEKSIDE SP BATHROOM	*	2,149.00	
				ISLAND PAINT & MORE, LLC			7,137.00 005499
6/07/23	00062	5/19/23 4731	202305 320-53800-34000	SP SLIDE TOWER	*	1,980.00	
		5/19/23 4732	202305 320-53800-34000	CS TIME CLOCKS	*	1,466.00	
		5/19/23 4733	202305 320-53800-34000	CS LIGHT POLE	*	1,915.00	
				KAD ELECTRIC COMPANY			5,361.00 005500
6/07/23	00184	6/01/23 99123B	202306 320-53800-46800	JUN 23 WATER MGMT SVCS LM	*	5,872.00	
		6/01/23 99123B	202306 300-13100-10300	JUN 23 WATER MGMT SVCS GF	*	2,500.00	
				THE LAKE DOCTORS, INC.			8,372.00 005501
6/07/23	00250	5/19/23 1058	202305 320-53800-34000	SP ICE MACHINE	*	65.84	
				MECHANICAL SOLUTIONS LLC			65.84 005502
6/07/23	00257	5/24/23 INV00061	202305 320-53800-34000	CS PARK	*	5,225.03	
		5/31/23 INV00062	202305 320-53800-34000	ENCLAVE SIGNS	*	322.00	
		5/31/23 INV00062	202305 320-53800-34000	ENCLAVE SIGNS	*	162.00	
				SHARKPROWASH			5,709.03 005503
6/07/23	00018	5/24/23 200403	202305 320-53800-46300	PINE LAKES CONTROLLER	*	275.00	
		5/28/23 200457	202305 320-53800-46200	MAY 23 - LANDSCAPE MAINT	*	71,926.32	
				TREE AMIGOS			72,201.32 005504
6/13/23	00010	5/31/23 11994-1	202305 310-51300-31500	5/11/23 CONFERENCE CALL	*	160.00	
				BRADLEY, GARRISON & KOMANDO, P.A			160.00 005505

CROS --CROSSINGS-- PPOWERS

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
6/13/23	00099	6/08/23 SSI11149	202305 320-53800-34500		*	132.50	
		MAY 23 - ADMIN FEE					
		6/08/23 SSI11149	202305 320-53800-34500		*	110.00	
		MAY 23 - SCHEDULING					
				CLAY COUNTY SHERIFF'S OFFICE			242.50 005506
6/13/23	00137	6/08/23 MAY 23	202305 320-53800-43100		*	6,300.11	
		MAY 23 - WATER					
		6/08/23 MAY 23	202305 320-53800-43100		V	6,300.11-	
		MAY 23 - WATER					
				THE CROSSINGS @ FI CDD C/O CCUA			.00 005507
6/21/23	00251	6/12/23 101	202306 320-53800-46300		*	1,200.00	
		CLEARING WORK ON HOLE #15					
				BETTER CUT & DIG MORE LLC			1,200.00 005508
6/21/23	00165	6/13/23 92149	202305 320-53800-34000		*	295.50	
		BACKFLOW REPAIR					
				BOB'S BACKFLOW & PLUMBING SERVICES			295.50 005509
6/21/23	00224	6/15/23 06152023	202306 320-53800-34500		*	126.00	
		SECURITY SVC 6/7					
				MICHAEL CONNORS			126.00 005510
6/21/23	00237	6/15/23 06152023	202306 320-53800-34500		*	210.00	
		SECURITY SVC 6/9					
				STEPHEN M COYNE			210.00 005511
6/21/23	00041	6/15/23 1395	202306 320-53800-34000		*	12,948.00	
		CART PATH BTWN H18 & TALON					
				CW BUILDERS & ASSOCIATES, INC.			12,948.00 005512
6/21/23	00263	6/15/23 1	202306 320-53800-46300		*	6,000.00	
		TREE REMVL HOLE18&TALONS					
		6/19/23 4	202306 320-53800-46300		*	1,350.00	
		TREE LEFT SIDE HOLE#9					
				DUCE TREE SERVICE			7,350.00 005513
6/21/23	00180	6/15/23 06152023	202306 320-53800-34500		*	210.00	
		SECURITY SVC 6/13					
				EDGAR W HOWELL, JR.			210.00 005514
6/21/23	00264	6/15/23 47	202306 320-53800-46300		*	7,950.00	
		TREE REMOVALS					
				JK TREE CARE LLC			7,950.00 005515
				CROS --CROSSINGS-- PPOWERS			

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
7/10/23	00010	6/30/23 12008	202306 310-51300-31500		*	2,583.41	
		JUN 23 - GENERAL COUNSEL					
		6/30/23 12008	202306 310-51300-31501		*	1,560.00	
		JUN 23 - GENERAL COUNSEL					
		6/30/23 12008	202306 300-13100-10300		*	518.46	
		JUN 23 - GENERAL COUNSEL					
			BRADLEY, GARRISON & KOMANDO, P.A				4,661.87 005523
7/10/23	00003	6/20/23 JUN 23	202306 320-53800-43000		*	5,572.30	
		JUN 23 - ELECTRIC					
			CLAY ELECTRIC COOPERATIVE, INC				5,572.30 005524
7/10/23	00001	7/01/23 585	202307 310-51300-34000		*	5,006.26	
		JUL 23 - MGMT FEES					
		7/01/23 585	202307 310-51300-35100		*	83.33	
		JUL 23 - IT					
		7/01/23 585	202307 310-51300-31300		*	166.67	
		JUL 23 - DISSEMINATION					
		7/01/23 585	202307 310-51300-51000		*	5.00	
		JUL 23 - OFFICE SUPPLIES					
		7/01/23 585	202307 310-51300-42500		*	188.85	
		JUL 23 - COPIES					
			GMS, LLC				5,450.11 005525
7/10/23	00168	7/03/23 55693	202307 310-51300-32200		*	2,769.23	
		AUDIT FY 2022					
		7/03/23 55693	202307 300-13100-10400		*	2,076.92	
		AUDIT FY 2022					
		7/03/23 55693	202307 300-13100-10300		*	1,384.62	
		AUDIT FY 2022					
			MCDIRMIT DAVIS				6,230.77 005526
7/10/23	00093	6/30/23 2ND QTR	202306 320-53800-34100		*	2,722.17	
		APR-JUN 23 LANDSC MAINT					
			STONE CREEK AT EAGLE HARBOR ASSOC.				2,722.17 005527
7/12/23	00041	6/21/23 1397	202306 320-53800-34000		*	5,781.26	
		WALNUT CREEK WIER REPAIR					
			CW BUILDERS & ASSOCIATES, INC.				5,781.26 005528
7/12/23	00263	6/10/23 2	202306 320-53800-46300		*	325.00	
		VARIOUS TREE REMOVALS					
		6/23/23 7	202306 320-53800-46300		*	1,600.00	
		EAGLE NEST PRESERVE					
			DUCE TREE SERVICE				1,925.00 005529
			CROS --CROSSINGS-- PPOWERS				

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
7/12/23	00180	7/05/23 07052023	202306 320-53800-34500	SECURITY SVC 6/24	*	210.00	
				EDGAR W HOWELL, JR.			210.00 005530
7/12/23	00089	4/11/23 04112023	202304 320-53800-34000	NO PARKING SIGNS	*	300.00	
		6/26/23 06262023	202306 320-53800-34000	CREEKSIDE SIGNS	*	190.00	
				JOHN GOBLE SIGNS			490.00 005531
7/12/23	00212	7/05/23 07052023	202307 320-53800-34500	SECURITY SVC 6/20 & 7/5	*	420.00	
				JUSTIN JOHNSON			420.00 005532
7/12/23	00184	7/03/23 105882B	202307 320-53800-46300	JUL 23 WATER MGMT SVCS LM	*	5,872.00	
		7/03/23 105882B	202307 300-13100-10300	JUL 23 WATER MGMT SVCS GF	*	2,500.00	
				THE LAKE DOCTORS, INC.			8,372.00 005533
7/12/23	00149	5/11/23 749294	202305 320-53800-34000	HIGH DIVE REPAIRS	*	1,000.00	
				MILD TO WILD CUSTOM FABRICATION			1,000.00 005534
7/12/23	00116	5/19/23 000046	202305 320-53800-46300	VARIOUS TREE REMOVALS	*	7,050.00	
				OUT ON A LIMB			7,050.00 005535
7/12/23	00257	6/30/23 INV00065	202306 320-53800-34000	VARIOUS PRESSURE WASHING	*	1,195.00	
				SHARKPROWASH			1,195.00 005536
7/12/23	00018	6/22/23 200633	202306 320-53800-46300	REPLC CONTROLLER	*	275.00	
		6/28/23 200679	202306 320-53800-46200	JUN 23 - LANDSCAPE MAINT	*	71,926.32	
		6/28/23 200741	202306 320-53800-46300	REPLC MAIN CONTROLLER	*	1,950.00	
				TREE AMIGOS			74,151.32 005537
7/12/23	00266	6/29/23 2094	202306 320-53800-46800	ALGAE CONTROL	*	1,000.00	
				WATERIQ TECHNOLOGIES, LLC			1,000.00 005538
7/31/23	00010	7/31/23 12022	202307 310-51300-31500	JUL 23 - GENERAL COUNSEL	*	2,583.41	

CROS --CROSSINGS-- PPOWERS

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		7/31/23 12022 JUL 23	202307 300-13100-10300 - GENERAL COUNSEL		*	518.46	
				BRADLEY, GARRISON & KOMANDO, P.A			3,101.87 005539
7/31/23 00003		7/13/23 7659121 JUN 23	202306 320-53800-43000 - ELECTRIC		*	3.00	
		7/13/23 7659139 JUN 23	202306 320-53800-43000 - ELECTRIC		*	3.00	
		7/13/23 7659147 JUN 23	202306 320-53800-43000 - ELECTRIC		*	3.00	
		7/21/23 5525209 JUN 23	202306 320-53800-43000 - ELECTRIC		*	38.00	
				CLAY ELECTRIC COOPERATIVE, INC			47.00 005540
7/31/23 00137		7/07/23 JUN 23 JUN 23	202306 320-53800-43100 - WATER		*	5,504.44	
				THE CROSSINGS @ FI CDD C/O CCUA			5,504.44 005541
7/31/23 00221		7/03/23 0594 JUN 23	202306 300-13100-10400 - CREDIT CARD		*	4,928.72	
		7/03/23 0594 JUN 23	202306 310-51300-54000 - CREDIT CARD		*	1,523.36	
		7/03/23 0594 JUN 23	202306 320-53800-34000 - CREDIT CARD		*	3,059.98	
		7/03/23 0594 JUN 23	202306 310-51300-49500 - CREDIT CARD		*	534.98	
				WELLS FARGO			10,047.04 005542
TOTAL FOR BANK A						144,932.15	
TOTAL FOR REGISTER						144,932.15	

CROS --CROSSINGS-- PPOWERS

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
6/07/23	00258	4/28/23 33899	202304 320-53800-60000	ACCESS CONTROL CREEKSIDE	*	6,466.00	
				ALL ACCESS SECURITY, INC.			6,466.00 000431
6/07/23	00052	6/02/23 32722	202306 320-53800-60000	WATERFRONT RENOVATION	*	11,760.00	
				ISLAND PAINT & MORE, LLC			11,760.00 000432
TOTAL FOR BANK C						18,226.00	
TOTAL FOR REGISTER						18,226.00	

CROS --CROSSINGS-- PPOWERS

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
7/27/23	00052	6/02/23 32722	202306 320-53800-60000	WATERFRONT RENOVATION	V	11,760.00-	
				ISLAND PAINT & MORE, LLC			11,760.00-000432
7/12/23	00095	3/22/23 66397	202303 320-53800-60000	BASKETBALL FINAL PAYMENT	*	5,411.31	
		6/12/23 6758	202306 320-53800-60000	BASKETBALL EXTRA GOAL	*	1,950.00	
				BLISS PRODUCTS AND SERVICES, INC			7,361.31 000433
7/12/23	00096	7/10/23 1081	202307 320-53800-60000	CREEKSID HVAC REPLCMNT	*	11,032.00	
				JOHNSON MECHANICAL SOLUTIONS LLC			11,032.00 000434
7/27/23	00052	6/02/23 32722	202306 320-53800-60000	WATERFRONT RENOVATION	*	11,760.00	
				ISLAND PAINT & MORE, LLC			11,760.00 000435
TOTAL FOR BANK C						18,393.31	
TOTAL FOR REGISTER						18,393.31	

CROS --CROSSINGS-- PPOWERS

*** CHECK DATES 06/01/2023 - 06/30/2023 ***
CROSSINGS - WATER/SEWER
BANK B CROSSINGS - W/S

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
6/13/23	05069	9/21/22 604327	202209 300-11500-10000	UTILITY REFUND	V	93.50-	
				NANCY CAMPBELL			93.50-008105
6/07/23	00010	5/31/23 11994	202305 310-53600-31500	MAY 23 - GENERAL COUNSEL	*	2,138.00	
				BRADLEY, GARRISON & KOMANDO, P.A.			2,138.00 008429
6/07/23	00002	5/31/23 23-00191	202305 320-53600-43100	MAY 23 - BULKWATER	*	126,483.63	
		5/31/23 23-00191	202305 320-53600-43101	MAY 23 - BULKWATER	*	4,473.50	
		5/31/23 23-00191	202305 320-53600-43200	MAY 23 - BULKWATER	*	194,382.30	
		5/31/23 23-00191	202305 320-53600-43300	MAY 23 - BULKWATER	*	19,075.03	
		5/31/23 23-00191	202305 320-53600-34300	MAY 23 - BULKWATER	*	4,832.00	
		5/31/23 23-00191	202305 320-53600-49000	MAY 23 - BULKWATER	*	4,230.29	
				CLAY COUNTY UTILITY AUTHORITY			353,476.75 008430
6/07/23	00003	5/18/23 1966548	202305 320-53600-43000	4567 LAKESHORE DR E	*	3,466.00	
				CLAY ELECTRIC COOPERATIVE, INC			3,466.00 008431
6/07/23	00115	6/07/23 06072023	202306 300-15100-01600	JUN 23 - INTEREST	*	65,304.79	
				THE CROSSINGS AT FLEMING ISLAND CDD			65,304.79 008432
6/07/23	00300	6/07/23 06072023	202306 300-15100-01500	JUN 23 - PRINCIPAL	*	80,000.00	
				THE CROSSINGS AT FLEMING ISLAND CDD			80,000.00 008433
6/07/23	00059	5/23/23 8-139-58	202305 310-53600-42000	DELIVERIES THRU 5/12/23	*	58.88	
				FEDEX			58.88 008434
6/07/23	00001	6/01/23 579	202306 310-53600-34000	JUN 23 - W&S MGMT FEES	*	3,281.37	
		6/01/23 579	202306 310-53600-35100	JUN 23 - IT	*	83.33	
		6/01/23 579	202306 310-53600-31300	JUN 23 - DISSEMINATION	*	83.33	
				GMS, LLC			3,448.03 008435
				CROS --CROSSINGS-- PPOWERS			

AP300R		YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	8/15/23	PAGE	2		
*** CHECK DATES		06/01/2023 - 06/30/2023		***		CROSSINGS - WATER/SEWER											
						BANK B CROSSINGS - W/S											

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
6/09/23	03989	6/09/23 616562	202306 300-11500-10000	UTILITY REFUND	*	119.70	
				PETE J BAKER			119.70 008436
6/09/23	05260	6/09/23 609119	202306 300-11500-10000	UTILITY REFUND	*	19.83	
				DEREK BELTZ			19.83 008437
6/09/23	05261	6/09/23 616518	202306 300-11500-10000	UTILITY REFUND	*	128.43	
				BRIDGET T BRENNAN			128.43 008438
6/09/23	05262	6/09/23 216492	202306 300-11500-10000	UTILITY REFUND	*	47.77	
				JOHN M BURNS			47.77 008439
6/09/23	00002	6/08/23 REIMB	202306 300-11500-10000	REIMBURSE CCU EH OFFICIAL	*	393.73	
				CLAY COUNTY UTILITY AUTHORITY			393.73 008440
6/09/23	03883	6/09/23 616180	202306 300-11500-10000	UTILITY REFUND	*	107.97	
				SHERI CONE			107.97 008441
6/09/23	05263	6/09/23 579687	202306 300-11500-10000	UTILITY REFUND	*	100.86	
				NICHOLAS DELUCA			100.86 008442
6/09/23	05264	6/09/23 584142	202306 300-11500-10000	UTILITY REFUND	*	74.19	
				THERESA FEELEY			74.19 008443
6/09/23	05265	6/09/23 583698	202306 300-11500-10000	UTILITY REFUND	*	106.28	
				RICHARD M FLAGG III			106.28 008444
6/09/23	05266	6/09/23 585937	202306 300-11500-10000	UTILITY REFUND	*	92.05	
				SARA GATES			92.05 008445
6/09/23	05267	6/09/23 586889	202306 300-11500-10000	UTILITY REFUND	*	73.32	
				AMANDA JUNEAU			73.32 008446
6/09/23	05268	6/09/23 596723	202306 300-11500-10000	UTILITY REFUND	*	100.34	
				RAYMOND MAYNE			100.34 008447
CROS --CROSSINGS-- PPOWERS							

AP300R		YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	8/15/23	PAGE	3		
*** CHECK DATES		06/01/2023 - 06/30/2023		***		CROSSINGS - WATER/SEWER											
						BANK B CROSSINGS - W/S											

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
6/09/23	05269	6/09/23 616366	202306 300-11500-10000	UTILITY REFUND	*	47.18	
				MADelyn MOORE			47.18 008448
6/09/23	05270	6/09/23 609210	202306 300-11500-10000	UTILITY REFUND	*	55.04	
				KATHERINE & KEVIN PEARCE			55.04 008449
6/09/23	03247	6/09/23 588414	202306 300-11500-10000	UTILITY REFUND	*	88.83	
				JARED ROBEY			88.83 008450
6/09/23	05271	6/09/23 615831	202306 300-11500-10000	UTILITY REFUND	*	6.81	
				SFR JV2 20222 BORROWER LIE			6.81 008451
6/09/23	05272	6/09/23 610863	202306 300-11500-10000	UTILITY REFUND	*	148.00	
				MICHAEL V SHARPE			148.00 008452
6/09/23	05273	6/09/23 608158	202306 300-11500-10000	UTILITY REFUND	*	6.93	
				WALTER R STEPHENS III			6.93 008453
6/09/23	05274	6/09/23 593483	202306 300-11500-10000	UTILITY REFUND	*	97.57	
				SHEILA THEUS			97.57 008454
6/09/23	05210	6/09/23 615201	202306 300-11500-10000	UTILITY REFUND	*	32.26	
				CHRISTOPHER TREJO			32.26 008455
6/09/23	05275	6/09/23 605986	202306 300-11500-10000	UTILITY REFUND	*	40.28	
				VICTORIA R TUTIN			40.28 008456
6/09/23	05276	6/09/23 616477	202306 300-11500-10000	UTILITY REFUND	*	105.06	
				JAMES R WAIS			105.06 008457
6/09/23	05277	6/09/23 573694	202306 300-11500-10000	UTILITY REFUND	*	73.32	
				SHARON S WALTER			73.32 008458
6/13/23	05069	9/21/22 604327	202209 300-11500-10000	UTILITY REFUND	*	93.50	
				NANCY CAMPBELL			93.50 008459

CROS --CROSSINGS-- PPOWERS

AP300R		YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	8/15/23	PAGE	4		
*** CHECK DATES		06/01/2023 - 06/30/2023		***		CROSSINGS - WATER/SEWER											
						BANK B CROSSINGS - W/S											

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
6/13/23	03164	6/13/23 06132023	202306 300-11500-10000	UTILITY REFUND	*	833.41	
				VR COBBLESTONE HOLDINGS LP			833.41 008460
6/19/23	05278	6/19/23 594134	202306 300-11500-10000	UTILITY REFUND	*	66.57	
				VIRGINIA RAUPP-BORCHERS			66.57 008461
6/19/23	05279	6/19/23 570485	202306 300-11500-10000	UTILITY REFUND	*	156.51	
				KIMBERLY DOERING			156.51 008462
6/19/23	05280	6/19/23 528164	202306 300-11500-10000	UTILITY REFUND	*	69.92	
				MARK D DOMENICO			69.92 008463
6/19/23	05281	6/19/23 573402	202306 300-11500-10000	UTILITY REFUND	*	56.85	
				FALCON MANAGEMENT, LLC			56.85 008464
6/19/23	05282	6/19/23 559627	202306 300-11500-10000	UTILITY REFUND	*	32.57	
				LEAH L GARCIA			32.57 008465
6/19/23	05283	6/19/23 609680	202306 300-11500-10000	UTILITY REFUND	*	58.74	
				STEPHEN W MCCRAY			58.74 008466
6/19/23	05284	6/19/23 583699	202306 300-11500-10000	UTILITY REFUND	*	29.49	
				BRITTANY MCKAY			29.49 008467
6/19/23	05285	6/19/23 276141	202306 300-11500-10000	UTILITY REFUND	*	37.17	
				SCOTT MCLAUGHLIN			37.17 008468
6/19/23	02263	6/19/23 606744	202306 300-11500-10000	UTILITY REFUND	*	67.94	
				DANIEL NGUYEN			67.94 008469
6/19/23	05286	6/19/23 607728	202306 300-11500-10000	UTILITY REFUND	*	79.82	
				PROPERTY MANAGEMENT SUPPORT			79.82 008470
6/19/23	05287	6/19/23 599774	202306 300-11500-10000	UTILITY REFUND	*	66.79	
				STEVEN ROWLAND			66.79 008471
CROS --CROSSINGS-- PPOWERS							

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
6/19/23	05288	6/19/23 605527 UTILITY REFUND	202306 300-11500-10000	TYLA SEELYE	*	76.81	76.81 008472
6/19/23	05289	6/19/23 563799 UTILITY REFUND	202306 300-11500-10000	BRIAN TAVORMINA	*	87.77	87.77 008473
6/19/23	05290	6/19/23 617014 UTILITY REFUND	202306 300-11500-10000	CHUANMING YU	*	62.52	62.52 008474
6/29/23	00010	6/30/23 12008 JUN 23 - GENERAL COUNSEL	202306 310-53600-31500	BRADLEY, GARRISON & KOMANDO, P.A.	*	2,138.00	2,138.00 008475
6/29/23	00003	6/20/23 1966548 4567 LAKESHORE DR E	202306 320-53600-43000	CLAY ELECTRIC COOPERATIVE, INC	*	2,989.00	2,989.00 008476
6/29/23	00059	6/20/23 8-168-43 DELIVERIES THRU 6/15/23	202306 310-53600-42000	FEDEX	*	106.80	106.80 008477
TOTAL FOR BANK B						516,974.88	
TOTAL FOR REGISTER						516,974.88	

CROS --CROSSINGS-- PPOWERS

AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	8/15/23	PAGE	2
*** CHECK DATES 07/01/2023 - 07/31/2023 ***														
CROSSINGS - WATER/SEWER														
BANK B CROSSINGS - W/S														

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
7/24/23	05291	7/24/23 599145	202307 300-11500-10000	UTILITY REFUND	*	46.74	
				DOUGLAS & ANGELA ARNDT			46.74 008486
7/24/23	05292	7/24/23 576782	202307 300-11500-10000	UTILITY REFUND	*	24.81	
				GEREN & TRACY BAIRD			24.81 008487
7/24/23	05293	7/24/23 584114	202307 300-11500-10000	UTILITY REFUND	*	59.40	
				JASON CISNEROS			59.40 008488
7/24/23	00002	7/14/23 REIMB	202307 300-11500-10000	REIMBURSE CCU EH OFFICIAL	*	256.21	
				CLAY COUNTY UTILITY AUTHORITY			256.21 008489
7/24/23	05294	7/24/23 272462	202307 300-11500-10000	UTILITY REFUND	*	121.62	
				VICTORIA C COWMAN			121.62 008490
7/24/23	03341	7/24/23 615481	202307 300-11500-10000	UTILITY REFUND	*	47.49	
				CATHY FARIS			47.49 008491
7/24/23	05295	7/24/23 556570	202307 300-11500-10000	UTILITY REFUND	*	22.81	
				CYNTHIA ANNE FLEMING			22.81 008492
7/24/23	05296	7/24/23 605055	202307 300-11500-10000	UTILITY REFUND	*	27.05	
				STEVEN J FORMAN			27.05 008493
7/24/23	01116	7/24/23 616325	202307 300-11500-10000	UTILITY REFUND	*	95.85	
				STEVEN FUZZELL			95.85 008494
7/24/23	05297	7/24/23 542717	202307 300-11500-10000	UTILITY REFUND	*	75.00	
				JOHN O HANCOCK			75.00 008495
7/24/23	05298	7/24/23 617600	202307 300-11500-10000	UTILITY REFUND	*	88.22	
				DARLA HESSON			88.22 008496
7/24/23	05299	7/24/23 607665	202307 300-11500-10000	UTILITY REFUND	*	127.33	
				PATRICK J HINELY			127.33 008497
CROS --CROSSINGS-- PPOWERS							

AP300R		YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	8/15/23	PAGE	3
*** CHECK DATES 07/01/2023 - 07/31/2023 ***		CROSSINGS - WATER/SEWER													
		BANK B CROSSINGS - W/S													

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
7/24/23	05300	7/24/23 527092	202307 300-11500-10000	UTILITY REFUND	*	300.79	
				BARBARA JENKINS			300.79 008498
7/24/23	05301	7/24/23 606569	202307 300-11500-10000	UTILITY REFUND	*	64.16	
				SARAH S JOWERS			64.16 008499
7/24/23	05302	7/24/23 605762	202307 300-11500-10000	UTILITY REFUND	*	75.66	
				JACOB MICHAEL KWIATKOWSKI			75.66 008500
7/24/23	05303	7/24/23 607840	202307 300-11500-10000	UTILITY REFUND	*	49.89	
				ASHLEY E LAWRENCE			49.89 008501
7/24/23	05304	7/24/23 111782	202307 300-11500-10000	UTILITY REFUND	*	17.15	
				JOHN F & ROSEMARY LESSIG			17.15 008502
7/24/23	05305	7/24/23 571213	202307 300-11500-10000	UTILITY REFUND	*	8.01	
				JESSICA LIEDKE			8.01 008503
7/24/23	05306	7/24/23 617013	202307 300-11500-10000	UTILITY REFUND	*	140.54	
				MICHAEL J LOADER			140.54 008504
7/24/23	05307	7/24/23 527873	202307 300-11500-10000	UTILITY REFUND	*	101.82	
				PIERRE J MARSH			101.82 008505
7/24/23	05308	7/24/23 593447	202307 300-11500-10000	UTILITY REFUND	*	35.70	
				FRANCESCA MINEHART			35.70 008506
7/24/23	05309	7/24/23 593753	202307 300-11500-10000	UTILITY REFUND	*	53.87	
				JEFFREY MRWIK			53.87 008507
7/24/23	04028	7/24/23 608644	202307 300-11500-10000	UTILITY REFUND	*	159.66	
				OPENDOOR LABS INC.			159.66 008508
7/24/23	05310	7/24/23 613898	202307 300-11500-10000	UTILITY REFUND	*	91.64	
				JAYDEN PAZ			91.64 008509

CROS --CROSSINGS-- PPOWERS

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT	#
7/24/23	05311	7/24/23 566708 UTILITY	202307 300-11500-10000 REFUND		WESLEY PENDLETON	*	37.98	37.98	008510
7/24/23	05312	7/24/23 226148 UTILITY	202307 300-11500-10000 REFUND		MARY H PUMPHREY	*	95.85	95.85	008511
7/24/23	05313	7/24/23 209744 UTILITY	202307 300-11500-10000 REFUND		QUAY J QUINN	*	19.58	19.58	008512
7/24/23	05314	7/24/23 558947 UTILITY	202307 300-11500-10000 REFUND		KEITH V ROBERTS	*	92.45	92.45	008513
7/24/23	05315	7/24/23 551463 UTILITY	202307 300-11500-10000 REFUND		LEWIS B ROSENAU	*	52.10	52.10	008514
7/24/23	05316	7/24/23 564282 UTILITY	202307 300-11500-10000 REFUND		YAMILA SALAZAR	*	75.58	75.58	008515
7/24/23	05317	7/24/23 527081 UTILITY	202307 300-11500-10000 REFUND		MYRIAM SKELTON	*	110.04	110.04	008516
7/24/23	05318	7/24/23 613307 UTILITY	202307 300-11500-10000 REFUND		MATTHEW SMITH	*	5.40	5.40	008517
7/24/23	05319	7/24/23 605385 UTILITY	202307 300-11500-10000 REFUND		SHAELYN M STALLINGS	*	68.98	68.98	008518
7/24/23	05320	7/24/23 594407 UTILITY	202307 300-11500-10000 REFUND		CORY STEWART	*	42.07	42.07	008519
7/24/23	05321	7/24/23 609809 UTILITY	202307 300-11500-10000 REFUND		ALEJANDRO SUAREZ	*	53.51	53.51	008520
7/24/23	03164	7/24/23 613811 UTILITY	202307 300-11500-10000 REFUND		VR COBBLESTONE HOLDINGS LP	*	1,589.54	1,589.54	008521
CROS --CROSSINGS-- PPOWERS									

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
7/24/23	05322	7/24/23 584744	202307 300-11500-10000	UTILITY REFUND	*	102.58	
				AMY & VES WHITTEMORE			102.58 008522
7/24/23	05323	7/24/23 238670	202307 300-11500-10000	UTILITY REFUND	*	102.03	
				MARCI WILLIAMS			102.03 008523
7/24/23	05324	7/24/23 530085	202307 300-11500-10000	UTILITY REFUND	*	69.05	
				JENNIFER WOLFE			69.05 008524
7/24/23	05325	7/24/23 607146	202307 300-11500-10000	UTILITY REFUND	*	11.48	
				KURT WUKITSCH JR			11.48 008525
7/31/23	00010	7/31/23 12022	202307 310-53600-31500	JUL 23 - GENERAL COUNSEL	*	2,138.00	
				BRADLEY, GARRISON & KOMANDO, P.A.			2,138.00 008526
7/31/23	00003	7/21/23 1966548	202306 320-53600-43000	4567 LAKESHORE DR E	*	2,245.00	
				CLAY ELECTRIC COOPERATIVE, INC			2,245.00 008527
7/31/23	00115	8/01/23 08012023	202308 300-15100-01600	AUG 23 - INTEREST	*	65,304.79	
				THE CROSSINGS AT FLEMING ISLAND CDD			65,304.79 008528
7/31/23	00300	8/01/23 08012023	202308 300-15100-01500	AUG 23 - PRINCIPAL	*	80,000.00	
				THE CROSSINGS AT FLEMING ISLAND CDD			80,000.00 008529
						TOTAL FOR BANK B	697,836.88
						TOTAL FOR REGISTER	697,836.88

CROS --CROSSINGS-- PPOWERS

The Crossings at Fleming Island CDD/Eagle Harbor Golf Club

Check Detail

June 2023

Date	Name	Account	Original Amount
06/06/2023	Clay Electric Cooperative, Inc.	101000 · Operating - Checking Account	-57.00
05/22/2023		70600 · Utilities	57.00
			57.00
06/05/2023	AT&T	101000 · Operating - Checking Account	-77.82
05/15/2023		70670 · Music & Cable Service	77.82
			77.82
06/06/2023	Clay Electric Cooperative, Inc.	101000 · Operating - Checking Account	-399.00
05/18/2023		70600 · Utilities	399.00
			399.00
06/07/2023	Clay Electric Cooperative, Inc.	101000 · Operating - Checking Account	-2,619.00
05/18/2023		70600 · Utilities	2,619.00
			2,619.00
06/06/2023	Clay Electric Cooperative, Inc.	101000 · Operating - Checking Account	-252.00
05/18/2023		70600 · Utilities	252.00
			252.00
06/07/2023	Clay Electric Cooperative, Inc.	101000 · Operating - Checking Account	-842.00
05/18/2023		70600 · Utilities	842.00
			842.00
06/07/2023	Clay Electric Cooperative, Inc.	101000 · Operating - Checking Account	-2,185.00
05/18/2023		70600 · Utilities	2,185.00
			2,185.00
06/07/2023	Clay Electric Cooperative, Inc.	101000 · Operating - Checking Account	-34.00
05/18/2023		70600 · Utilities	34.00
			34.00
06/01/2023	Southern Glazer's Of FL	101000 · Operating - Checking Account	-784.10
05/24/2023		502610 · Liquor - Restaurant	784.10
			784.10
06/01/2023	Breakthru Beverage	101000 · Operating - Checking Account	-615.17

The Crossings at Fleming Island CDD/Eagle Harbor Golf Club

Check Detail

June 2023

05/24/2023		502610 · Liquor - Restaurant	615.17
			<hr/> 615.17
06/02/2023	Gegervision IT	101000 · Operating - Checking Account	-1,686.25
05/31/2023		70661 · Other Contractual Services	1,686.25
			<hr/> 1,686.25
06/02/2023	Tri-State Pump & Control, Inc	101000 · Operating - Checking Account	-242.13
05/08/2023		70460 · Repairs - Equipment	242.13
			<hr/> 242.13
06/02/2023	The Crossings at Fleming Island CDD	101000 · Operating - Checking Account	-5,768.46
05/01/2023		89130 · Management Fees - GMS	2,750.00
05/01/2023		80220 · Lake Maintenance	2,500.00
		89150 · Legal Fees	518.46
			<hr/> 5,768.46
06/02/2023	DirectTV	101000 · Operating - Checking Account	-124.61
05/15/2023		70670 · Music & Cable Service	124.61
			<hr/> 124.61
06/02/2023	SCNS Sports Foods, Inc	101000 · Operating - Checking Account	-296.00
05/10/2023		502170 · Pro Shop Food	296.00
			<hr/> 296.00
06/02/2023	Sea Breeze Food Service	101000 · Operating - Checking Account	-994.03
05/12/2023		502110 · Food - Restaurant	77.71
05/16/2023		502110 · Food - Restaurant	56.94
05/17/2023		502110 · Food - Restaurant	57.79
05/18/2023		502110 · Food - Restaurant	97.52
05/18/2023		703510 · Member Relations	647.13
05/25/2023		502110 · Food - Restaurant	56.94
			<hr/> 994.03
06/02/2023	Dagmar Marketing	101000 · Operating - Checking Account	-400.00
05/09/2023		703320 · Internet	400.00
			<hr/> 400.00
06/02/2023	Acushnet	101000 · Operating - Checking Account	-1,577.33

The Crossings at Fleming Island CDD/Eagle Harbor Golf Club

Check Detail

June 2023

04/05/2023		121100 · Merchandise - Pro Shop	1,577.33
			<hr/> 1,577.33
06/02/2023	Martin Coffee	101000 · Operating - Checking Account	-206.00
05/17/2023		502210 · N/A Beverage - Restaurant	206.00
			<hr/> 206.00
06/02/2023	Champion Brands Inc.	101000 · Operating - Checking Account	-1,131.00
05/31/2023		502410 · Beer - Restaurant	1,131.00
			<hr/> 1,131.00
06/05/2023	Breakthru Beverage	101000 · Operating - Checking Account	-629.40
05/31/2023		122200 · Inventory - Liquor	193.90
		122400 · Inventory - Wine	51.00
		502410 · Beer - Restaurant	384.50
			<hr/> 629.40
06/02/2023	AlSCO	101000 · Operating - Checking Account	-373.77
05/17/2023		72520 · Linen Service - F & B	264.83
		703510 · Member Relations	108.94
			<hr/> 373.77
06/02/2023	Cheney Brothers Inc.	101000 · Operating - Checking Account	-4,373.79
05/10/2023		70270 · Janitorial Supplies	153.15
		72510 · Paper Supplies - F & B	150.39
		72550 · Supplies - F & B Misc.	313.91
05/10/2023		502610 · Liquor - Restaurant	129.08
		502110 · Food - Restaurant	543.31
05/16/2023		72550 · Supplies - F & B Misc.	358.08
05/19/2023		502110 · Food - Restaurant	440.04
05/25/2023		502110 · Food - Restaurant	1,063.80
05/25/2023		70270 · Janitorial Supplies	141.17
		72550 · Supplies - F & B Misc.	489.83
05/26/2023		502110 · Food - Restaurant	591.03
			<hr/> 4,373.79
06/02/2023	Site One Landscape Supply	101000 · Operating - Checking Account	-23,178.16
11/30/2022		127300 · Inventory - Chemicals	7,861.66
11/30/2022		127300 · Inventory - Chemicals	15,316.50
			<hr/> 23,178.16
06/02/2023	Southeastern Paper Group	101000 · Operating - Checking Account	-55.97

The Crossings at Fleming Island CDD/Eagle Harbor Golf Club

Check Detail

June 2023

03/01/2023		78500 · Supplies - Maintenance	55.97
			55.97
06/07/2023	North Florida Sales	101000 · Operating - Checking Account	-388.15
06/01/2023		502410 · Beer - Restaurant	388.15
			388.15
06/01/2023	Travelers	101000 · Operating - Checking Account	-2,565.38
05/12/2023		804000 · Insurance	797.33
05/12/2023		804100 · Insurance - Liability	1,778.05
			2,575.38
06/01/2023	Cheney Brothers Inc.	101000 · Operating - Checking Account	0.00
05/15/2023	Cheney Brothers Inc.	200000 · Accounts Payable StrongRoom	-1,691.94
			-1,691.94
06/08/2023	Fintech.net	101000 · Operating - Checking Account	-40.49
		79970 · Other Services - Admin	40.49
			40.49
06/07/2023	D B P R	101000 · Operating - Checking Account	0.00
			0.00
06/07/2023	D B P R	101000 · Operating - Checking Account	-344.00
		72830 · Licenses and Permits - F & B	344.00
			344.00
06/08/2023	Cheney Brothers Inc.	101000 · Operating - Checking Account	-14,072.39
05/15/2023		70500 · Operating Supplies	1,691.94
05/15/2023		703510 · Member Relations	3,364.35
05/16/2023		703510 · Member Relations	33.18
		502210 · N/A Beverage - Restaurant	63.16
		502110 · Food - Restaurant	1,318.18
05/18/2023		502110 · Food - Restaurant	1,052.37
05/22/2023		502110 · Food - Restaurant	1,709.71
05/29/2023		72550 · Supplies - F & B Misc.	459.22
05/29/2023		502110 · Food - Restaurant	1,963.22
		502210 · N/A Beverage - Restaurant	96.34
06/01/2023		502110 · Food - Restaurant	2,525.72
			14,277.39

The Crossings at Fleming Island CDD/Eagle Harbor Golf Club

Check Detail

June 2023

06/09/2023	Southern Glazer's Of FL	101000 · Operating - Checking Account	-2,867.05
06/07/2023		502610 · Liquor - Restaurant	1,667.05
		505100 · Wine - COGS	1,200.00
			<hr/> 2,867.05
06/09/2023	Champion Brands Inc.	101000 · Operating - Checking Account	-416.98
06/07/2023		502410 · Beer - Restaurant	416.98
			<hr/> 416.98
06/09/2023	Champion Brands Inc.	101000 · Operating - Checking Account	-339.00
06/07/2023		502410 · Beer - Restaurant	339.00
			<hr/> 339.00
06/09/2023	Breakthru Beverage	101000 · Operating - Checking Account	-1,238.41
06/07/2023		505100 · Wine - COGS	600.00
		502610 · Liquor - Restaurant	266.41
		504100 · Beer - COGS	372.00
			<hr/> 1,238.41
06/09/2023	Turf Solutions	101000 · Operating - Checking Account	-725.00
05/16/2023		707100 · Fertilizer - Course	725.00
			<hr/> 725.00
06/09/2023	DLL Finance LLC	101000 · Operating - Checking Account	-3,882.70
05/11/2023		81200 · Leases - Carts	3,882.70
			<hr/> 3,882.70
06/09/2023	PNC Equipment Finance	101000 · Operating - Checking Account	-7,945.74
05/16/2023		88200 · Leases - Maintenance	7,945.74
			<hr/> 7,945.74
06/09/2023	Security Engineering and Designs, Inc	101000 · Operating - Checking Account	-59.95
06/01/2023		70660 · Security Alarm Monitoring	59.95
			<hr/> 59.95
06/09/2023	Sharp Energy	101000 · Operating - Checking Account	-2,416.92
06/01/2023		70600 · Utilities	2,416.92
			<hr/> 2,416.92

The Crossings at Fleming Island CDD/Eagle Harbor Golf Club

Check Detail

June 2023

06/09/2023	Priswing Software	101000 · Operating - Checking Account	-300.00
06/01/2023		70661 · Other Contractual Services	300.00
			300.00
06/09/2023	Earth Medicine	101000 · Operating - Checking Account	-1,800.00
05/23/2023		707310 · Sand - Course	1,800.00
			1,800.00
06/09/2023	Acushnet	101000 · Operating - Checking Account	-633.84
04/11/2023		121100 · Merchandise - Pro Shop	513.72
04/14/2023		121100 · Merchandise - Pro Shop	120.12
			633.84
06/09/2023	Vulcan Materials - Fla Rock Div	101000 · Operating - Checking Account	-1,352.81
05/08/2023		707300 · Sand, Seed and Dressing	856.53
05/10/2023		707300 · Sand, Seed and Dressing	496.28
			1,352.81
06/09/2023	Pepsi	101000 · Operating - Checking Account	-647.32
05/12/2023		502210 · N/A Beverage - Restaurant	647.32
			647.32
06/09/2023	Crystal Springs	101000 · Operating - Checking Account	-182.87
05/11/2023		78500 · Supplies - Maintenance	182.87
			182.87
06/09/2023	Sea Breeze Food Service	101000 · Operating - Checking Account	-2,156.96
05/26/2023		502110 · Food - Restaurant	857.13
05/26/2023		502110 · Food - Restaurant	76.32
05/26/2023		502110 · Food - Restaurant	82.70
05/30/2023		502110 · Food - Restaurant	161.88
05/31/2023		502110 · Food - Restaurant	603.67
05/31/2023		502110 · Food - Restaurant	375.26
			2,156.96
06/09/2023	Alsco	101000 · Operating - Checking Account	-1,466.58
05/03/2023		72510 · Paper Supplies - F & B	363.51
05/10/2023		72520 · Linen Service - F & B	368.41
05/18/2023		72520 · Linen Service - F & B	8.90

The Crossings at Fleming Island CDD/Eagle Harbor Golf Club

Check Detail

June 2023

05/24/2023		72520 · Linen Service - F & B	362.25
05/31/2023		72520 · Linen Service - F & B	363.51
			<hr/> 1,466.58
06/09/2023	Brennan Golf Sales	101000 · Operating - Checking Account	-238.56
05/16/2023		704000 · Course and Grounds Maintenance	238.56
			<hr/> 238.56
06/09/2023	Gate Fuel Services, Inc	101000 · Operating - Checking Account	-2,861.60
05/25/2023		706200 · Fuel & Oil	2,861.60
			<hr/> 2,861.60
06/09/2023	Hampton Golf, Inc. - 1	101000 · Operating - Checking Account	-11,550.00
06/01/2023		703600 · Centralized Accounting	3,000.00
		801100 · Management Fees	7,000.00
		703100 · Centralized Marketing	1,550.00
			<hr/> 11,550.00
06/09/2023	Site One Landscape Supply	101000 · Operating - Checking Account	-3,917.46
04/12/2023		707050 · Pesticides	3,917.46
			<hr/> 3,917.46
06/09/2023	Premier Bride	101000 · Operating - Checking Account	-135.92
06/05/2023		703220 · Magazine	135.92
			<hr/> 135.92
06/09/2023	Southeastern Paper Group	101000 · Operating - Checking Account	-176.29
05/10/2023		78500 · Supplies - Maintenance	176.29
			<hr/> 176.29
06/01/2023	Acushnet	101000 · Operating - Checking Account	0.00
04/20/2023	Acushnet	200000 · Accounts Payable StrongRoom	-513.72
			<hr/> -513.72
06/09/2023	North Florida Sales	101000 · Operating - Checking Account	-15.70
06/08/2023		504100 · Beer - COGS	15.70
			<hr/> 15.70
06/09/2023	Southern Glazer's Of FL	101000 · Operating - Checking Account	-939.10

The Crossings at Fleming Island CDD/Eagle Harbor Golf Club

Check Detail

June 2023

06/01/2023		505100 · Utilities - Restaurant	192.00
		502610 · Liquor - Restaurant	747.10
			<hr/> 939.10
06/27/2023	Clay County Utility Authority	101000 · Operating - Checking Account	-687.07
06/08/2023		70600 · Utilities	687.07
			<hr/> 687.07
06/26/2023	Clay County Utility Authority	101000 · Operating - Checking Account	-81.46
06/08/2023		70600 · Utilities	81.46
			<hr/> 81.46
06/26/2023	Clay County Utility Authority	101000 · Operating - Checking Account	-520.70
06/08/2023		70600 · Utilities	520.70
			<hr/> 520.70
06/20/2023	Champion Brands Inc.	101000 · Operating - Checking Account	-189.09
06/14/2023		502410 · Beer - Restaurant	189.09
			<hr/> 189.09
06/19/2023	North Florida Sales	101000 · Operating - Checking Account	-177.85
06/15/2023		502410 · Beer - Restaurant	177.85
			<hr/> 177.85
06/16/2023	Fl Department of Health in Clay County	101000 · Operating - Checking Account	-50.00
05/29/2023		70830 · License and Permits	50.00
			<hr/> 50.00
06/16/2023	Callaway Golf Company	101000 · Operating - Checking Account	-4,305.38
01/28/2023		121100 · Merchandise - Pro Shop	211.00
02/02/2023		121100 · Merchandise - Pro Shop	802.08
		501100 · Golf Shop - Merchandise	0.15
02/08/2023		121100 · Merchandise - Pro Shop	1,225.58
02/10/2023		121100 · Merchandise - Pro Shop	1,923.36
03/30/2023		121100 · Merchandise - Pro Shop	143.21
			<hr/> 4,305.38
06/16/2023	Club Car	101000 · Operating - Checking Account	-132.52
05/17/2023		71460 · Repairs - Carts	132.52
			<hr/> 132.52

The Crossings at Fleming Island CDD/Eagle Harbor Golf Club

Check Detail

June 2023

06/16/2023	Jacksonville Hood Cleaning	101000 · Operating - Checking Account	-450.00
06/12/2023		70661 · Other Contractual Services	450.00
			450.00
06/16/2023	State Industrial Products	101000 · Operating - Checking Account	-220.00
06/05/2023		78460 · Repairs - Maint. Equipment	220.00
			220.00
06/16/2023	Take A Free Ride, Inc	101000 · Operating - Checking Account	-225.00
06/13/2023		70661 · Other Contractual Services	225.00
			225.00
06/16/2023	NexAir, LLC	101000 · Operating - Checking Account	-114.76
05/31/2023		70500 · Operating Supplies	114.76
			114.76
06/16/2023	GreatAmerica Financial Services Corp	101000 · Operating - Checking Account	-1,016.16
05/29/2023		89240 · Leases - Admin	1,016.16
			1,016.16
06/16/2023	Jani-King of Jacksonville	101000 · Operating - Checking Account	-1,962.79
06/01/2023		70260 · Janitorial Expense	1,962.79
			1,962.79
06/16/2023	Sea Breeze Food Service	101000 · Operating - Checking Account	-2,988.07
05/10/2023		502110 · Food - Restaurant	569.11
06/02/2023		502110 · Food - Restaurant	1,110.18
06/02/2023		502110 · Food - Restaurant	120.84
06/02/2023		502110 · Food - Restaurant	100.01
06/07/2023		502110 · Food - Restaurant	538.57
06/12/2023		502110 · Food - Restaurant	37.40
06/13/2023		502110 · Food - Restaurant	511.96
			2,988.07
06/16/2023	Roberts Oxygen Company	101000 · Operating - Checking Account	-12.79
05/31/2023		70500 · Operating Supplies	12.79
			12.79
06/16/2023	Professional Cooling & Control Systems	101000 · Operating - Checking Account	-329.38

The Crossings at Fleming Island CDD/Eagle Harbor Golf Club

Check Detail

June 2023

05/20/2023		70662 · Contract Services - Other	329.38
			<u>329.38</u>
06/16/2023	Applied Maintenance Supplies and So	101000 · Operating - Checking Account	-44.99
06/01/2023		70460 · Repairs - Equipment	44.99
			<u>44.99</u>
06/16/2023	Acushnet	101000 · Operating - Checking Account	-891.24
04/10/2023		141300 · Prepaid Expenses - Other	133.63
04/19/2023		111910 · Special Orders	296.63
04/19/2023		121100 · Merchandise - Pro Shop	136.06
04/19/2023		121100 · Merchandise - Pro Shop	261.28
04/20/2023		121100 · Merchandise - Pro Shop	513.72
			<u>1,341.32</u>
06/16/2023	U.S. Kids Golf	101000 · Operating - Checking Account	-192.64
06/05/2023		111910 · Special Orders	192.64
			<u>192.64</u>
06/16/2023	Pepsi	101000 · Operating - Checking Account	-1,797.67
05/17/2023		502210 · N/A Beverage - Restaurant	327.20
		703510 · Member Relations	654.42
05/31/2023		502210 · N/A Beverage - Restaurant	499.35
06/09/2023		502210 · N/A Beverage - Restaurant	316.70
			<u>1,797.67</u>
06/16/2023	Cigar Wholesalers of N FL, LLC	101000 · Operating - Checking Account	-366.52
05/25/2023		121100 · Merchandise - Pro Shop	366.52
			<u>366.52</u>
06/16/2023	TEAM NexBelt Operating, Inc	101000 · Operating - Checking Account	-554.97
05/17/2023		121100 · Merchandise - Pro Shop	554.97
			<u>554.97</u>
06/16/2023	Bulloch Fertilizer Co., Inc.	101000 · Operating - Checking Account	-1,930.37
05/19/2023		707100 · Fertilizer - Course	1,930.37
			<u>1,930.37</u>
06/16/2023	Global Golf Sales	101000 · Operating - Checking Account	-900.84

The Crossings at Fleming Island CDD/Eagle Harbor Golf Club

Check Detail

June 2023

05/16/2023		121100 · Merchandise - Pro Shop	86.97
		501100 · Golf Shop - Merchandise	0.06
05/17/2023		71510 · Supplies - Pro Shop	115.55
05/24/2023		121100 · Merchandise - Pro Shop	189.53
06/01/2023		121100 · Merchandise - Pro Shop	501.08
		501100 · Golf Shop - Merchandise	7.65
			<hr/> 900.84
06/16/2023	Golf Car Services Inc	101000 · Operating - Checking Account	-321.95
06/06/2023		71460 · Repairs - Carts	321.95
			<hr/> 321.95
06/16/2023	Site One Landscape Supply	101000 · Operating - Checking Account	-7,208.16
04/12/2023		707300 · Sand, Seed and Dressing	5,775.00
04/17/2023		707040 · Chemicals - Course	368.81
04/27/2023		707100 · Fertilizer - Course	293.60
04/27/2023		70500 · Operating Supplies	546.81
05/05/2023		707100 · Fertilizer - Course	223.94
			<hr/> 7,208.16
06/16/2023	Share Corp.	101000 · Operating - Checking Account	-159.60
04/24/2023		70500 · Operating Supplies	159.60
			<hr/> 159.60
06/16/2023	Taylor Made Golf Company, Inc.	101000 · Operating - Checking Account	-484.00
04/11/2023		71300 · Patron Events - Pro Shop	484.00
			<hr/> 484.00
06/16/2023	Wesco Turf Inc	101000 · Operating - Checking Account	-707.41
06/02/2023		704100 · Irrigation - Repair & Maint.	707.41
			<hr/> 707.41
06/15/2023	Champion Brands Inc.	101000 · Operating - Checking Account	-387.00
06/14/2023		502410 · Beer - Restaurant	387.00
			<hr/> 387.00
06/22/2023	Southern Glazer's Of FL	101000 · Operating - Checking Account	-45.95
06/15/2023		205300 · Special Orders - F&B	45.95
			<hr/> 45.95
06/22/2023	Southern Glazer's Of FL	101000 · Operating - Checking Account	-379.89

The Crossings at Fleming Island CDD/Eagle Harbor Golf Club

Check Detail

June 2023

06/15/2023		205300 · Special Orders - F&B	379.89
			<hr/> 379.89
06/16/2023	Callaway - Rental	101000 · Operating - Checking Account	-1,276.20
02/16/2023		121200 · Rental Equipment	653.76
03/01/2023		111910 · Special Orders	622.44
			<hr/> 1,276.20
06/07/2023	Grainger	101000 · Operating - Checking Account	0.00
06/01/2023	Grainger	200000 · Accounts Payable StrongRoom	-48.62
			<hr/> -48.62
06/19/2023	Fobesoft	101000 · Operating - Checking Account	-229.00
		70662 · Contract Services - Other	229.00
			<hr/> 229.00
06/20/2023	Comcast	101000 · Operating - Checking Account	-355.78
06/05/2023		79650 · Telephone - Administration	355.78
			<hr/> 355.78
06/29/2023	Champion Brands Inc.	101000 · Operating - Checking Account	-554.00
06/21/2023		502410 · Beer - Restaurant	554.00
			<hr/> 554.00
06/29/2023	Champion Brands Inc.	101000 · Operating - Checking Account	-367.00
06/21/2023		502410 · Beer - Restaurant	367.00
			<hr/> 367.00
06/29/2023	Southern Glazer's Of FL	101000 · Operating - Checking Account	-534.93
06/21/2023		502510 · Wine - Restaurant	126.00
		502610 · Liquor - Restaurant	408.93
			<hr/> 534.93
06/27/2023	Southern Glazer's Of FL	101000 · Operating - Checking Account	-294.00
06/22/2023		502610 · Liquor - Restaurant	294.00
			<hr/> 294.00
06/27/2023	North Florida Sales	101000 · Operating - Checking Account	-324.65

The Crossings at Fleming Island CDD/Eagle Harbor Golf Club

Check Detail

June 2023

06/22/2023		502410 · Food - Restaurant	324.65
			<hr/> 324.65
06/27/2023	Southern Glazer's Of FL	101000 · Operating - Checking Account	-364.95
06/22/2023		205300 · Special Orders - F&B	364.95
			<hr/> 364.95
06/23/2023	Cheney Brothers Inc.	101000 · Operating - Checking Account	-8,155.89
06/01/2023		502110 · Food - Restaurant	2,212.30
		502240 · N/A Beverage - Banquets	43.43
		502610 · Liquor - Restaurant	39.16
06/01/2023		70270 · Janitorial Supplies	102.10
		72550 · Supplies - F & B Misc.	212.36
06/05/2023		72550 · Supplies - F & B Misc.	504.98
06/05/2023		502110 · Food - Restaurant	2,671.24
		502210 · N/A Beverage - Restaurant	33.18
06/08/2023		70270 · Janitorial Supplies	29.25
		72550 · Supplies - F & B Misc.	204.58
06/12/2023		502610 · Liquor - Restaurant	78.98
		502110 · Food - Restaurant	2,024.33
			<hr/> 8,155.89
06/23/2023	Global Golf Sales	101000 · Operating - Checking Account	-476.25
01/01/2023		121100 · Merchandise - Pro Shop	476.08
		501100 · Golf Shop - Merchandise	0.17
			<hr/> 476.25
06/23/2023	Grainger	101000 · Operating - Checking Account	-39.02
06/01/2023		704100 · Irrigation - Repair & Maint.	48.62
			<hr/> 48.62
06/23/2023	Hampton Golf, Inc. - 1	101000 · Operating - Checking Account	-1,976.24
06/01/2023		602830 · Employee Recruiting & Screening	202.50
		703360 · Dues & Subscriptions	932.17
		79560 · Office Supplies - Admin.	291.59
		703320 · Internet	423.50
		703600 · Centralized Accounting	126.48
			<hr/> 1,976.24
06/23/2023	Taylor Made Golf Company, Inc.	101000 · Operating - Checking Account	-377.74
04/13/2023		111910 · Special Orders	377.74
			<hr/> 377.74

The Crossings at Fleming Island CDD/Eagle Harbor Golf Club
Check Detail
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06/23/2023	GPS Industries, LLC	101000 · Operating - Checking Account	-1,161.00
07/01/2023		81200 · Leases - Carts	1,161.00
			<hr/> 1,161.00
06/26/2023	DLL Finance LLC	101000 · Operating - Checking Account	-865.38
06/10/2023		81200 · Leases - Carts	865.38
			<hr/> 865.38
06/26/2023	DLL Finance LLC	101000 · Operating - Checking Account	-9,124.41
06/10/2023		81200 · Leases - Carts	9,124.41
			<hr/> 9,124.41
06/26/2023	Staples	101000 · Operating - Checking Account	-14.99
05/01/2023		71510 · Supplies - Pro Shop	14.99
			<hr/> 14.99
06/26/2023	Callaway Golf Company	101000 · Operating - Checking Account	-228.36
03/01/2023		121100 · Merchandise - Pro Shop	228.36
			<hr/> 228.36
06/26/2023	Sharp Energy	101000 · Operating - Checking Account	-59.59
06/07/2023		706200 · Fuel & Oil	59.59
			<hr/> 59.59
06/26/2023	DirectTV	101000 · Operating - Checking Account	-350.28
06/05/2023		70670 · Music & Cable Service	350.28
			<hr/> 350.28
06/26/2023	Island Paint & More, Inc.	101000 · Operating - Checking Account	-9,532.00
06/02/2023		70480 · Repairs - Buildings	8,879.00
06/02/2023		70480 · Repairs - Buildings	395.00
06/02/2023		71480 · Building Repair - Golf	258.00
			<hr/> 9,532.00
06/26/2023	Sea Breeze Food Service	101000 · Operating - Checking Account	-1,192.27
06/06/2023		502110 · Food - Restaurant	133.34
06/07/2023		502110 · Food - Restaurant	144.75
06/08/2023		502110 · Food - Restaurant	51.05

The Crossings at Fleming Island CDD/Eagle Harbor Golf Club

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June 2023

06/08/2023		70500 · Operating Supplies	37.78
06/09/2023		502110 · Food - Restaurant	139.32
06/15/2023		502110 · Food - Restaurant	420.49
06/15/2023		502110 · Food - Restaurant	124.56
06/15/2023		502110 · Food - Restaurant	140.98
			<hr/> 1,192.27
06/26/2023	Dagmar Marketing	101000 · Operating - Checking Account	-400.00
06/09/2023		703320 · Internet	400.00
			<hr/> 400.00
06/26/2023	Professional Cooling & Control Systems	101000 · Operating - Checking Account	-550.11
06/08/2023		70480 · Repairs - Buildings	550.11
			<hr/> 550.11
06/26/2023	Applied Maintenance Supplies and Services	101000 · Operating - Checking Account	-236.34
06/01/2023		70500 · Operating Supplies	219.15
06/07/2023		71460 · Repairs - Carts	17.19
			<hr/> 236.34
06/26/2023	Acushnet	101000 · Operating - Checking Account	-848.27
05/01/2023		121100 · Merchandise - Pro Shop	360.00
05/01/2023		111910 · Special Orders	488.27
			<hr/> 848.27
06/26/2023	U.S. Kids Golf	101000 · Operating - Checking Account	-452.64
06/08/2023		121100 · Merchandise - Pro Shop	452.64
			<hr/> 452.64
06/26/2023	Pepsi	101000 · Operating - Checking Account	-2,675.05
06/01/2023		502210 · N/A Beverage - Restaurant	1,167.34
06/01/2023		502210 · N/A Beverage - Restaurant	505.41
06/01/2023		502210 · N/A Beverage - Restaurant	563.39
06/16/2023		502210 · N/A Beverage - Restaurant	438.91
			<hr/> 2,675.05
06/26/2023	Martin Coffee	101000 · Operating - Checking Account	-206.00
06/15/2023		502210 · N/A Beverage - Restaurant	206.00
			<hr/> 206.00
06/26/2023	Global Turf Equipment Sales & Rental	101000 · Operating - Checking Account	-3,350.00

The Crossings at Fleming Island CDD/Eagle Harbor Golf Club
Check Detail
June 2023

06/16/2023		80001 · Aerification	3,350.00
			3,350.00
06/21/2023	PNC Equipment Finance	101000 · Operating - Checking Account	-7,945.74
06/15/2023		81200 · Leases - Carts	7,945.74
			7,945.74
06/23/2023	Comcast	101000 · Operating - Checking Account	-163.98
06/01/2023		70650 · Telephone	163.98
			163.98
06/27/2023	Jillian Smothers	101000 · Operating - Checking Account	-1,733.13
06/01/2023		607300 · Travel	1,733.13
			1,733.13
06/26/2023	Breakthru Beverage	101000 · Operating - Checking Account	-628.74
06/14/2023		502610 · Liquor - Restaurant	628.74
			628.74
06/26/2023	Southern Glazer's Of FL	101000 · Operating - Checking Account	-996.09
06/14/2023		502610 · Liquor - Restaurant	996.09
			996.09
06/26/2023	The Crossings at Fleming Island CDD	101000 · Operating - Checking Account	-5,768.46
06/01/2023		80220 · Lake Maintenance	2,500.00
		89150 · Legal Fees	518.46
06/01/2023		89130 · Management Fees - GMS	2,750.00
			5,768.46
06/26/2023	Heritage CAA	101000 · Operating - Checking Account	-624.25
05/01/2023		703510 · Member Relations	624.25
			624.25
06/30/2023	Champion Brands Inc.	101000 · Operating - Checking Account	-369.00
06/28/2023		502410 · Beer - Restaurant	369.00
			369.00
06/30/2023	Champion Brands Inc.	101000 · Operating - Checking Account	-73.60

The Crossings at Fleming Island CDD/Eagle Harbor Golf Club

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June 2023

06/28/2023		502410 · Beer - Restaurant	73.60
			73.60
06/30/2023	Breakthru Beverage	101000 · Operating - Checking Account	-992.10
06/21/2023		502510 · Wine - Restaurant	612.00
		502610 · Liquor - Restaurant	380.10
			992.10
06/29/2023	Wells Fargo Financial Leasing, Inc.	101000 · Operating - Checking Account	-1,521.80
06/02/2023		88230 · Leases - Maint. Equipment	1,521.80
			1,521.80
06/30/2023	DirectTV	101000 · Operating - Checking Account	-97.14
06/15/2023		70670 · Music & Cable Service	97.14
			97.14
06/30/2023	Sea Breeze Food Service	101000 · Operating - Checking Account	-716.99
06/21/2023		502110 · Food - Restaurant	74.73
06/22/2023		502110 · Food - Restaurant	635.16
		72550 · Supplies - F & B Misc.	7.10
			716.99
06/30/2023	Professional Cooling & Control Systems	101000 · Operating - Checking Account	-3,494.73
06/19/2023		70480 · Repairs - Buildings	3,494.73
			3,494.73
06/30/2023	Callaway Golf Company	101000 · Operating - Checking Account	-2,661.92
02/15/2023		121100 · Merchandise - Pro Shop	429.71
04/14/2023		111910 · Special Orders	414.96
04/14/2023		111910 · Special Orders	433.57
04/21/2023		111910 · Special Orders	952.78
05/02/2023		111910 · Special Orders	430.90
			2,661.92
06/30/2023	Napa Auto Parts	101000 · Operating - Checking Account	-44.89
06/01/2023		71520 · Supplies - Carts	44.89
			44.89
06/30/2023	Sharp Energy	101000 · Operating - Checking Account	-175.00
06/21/2023		706200 · Fuel & Oil	175.00

The Crossings at Fleming Island CDD/Eagle Harbor Golf Club
Check Detail
June 2023

			175.00
06/30/2023	Republic Services	101000 · Operating - Checking Account	-1,240.04
06/16/2023		72630 · Waste Removal	1,240.04
			1,240.04
06/30/2023	Golf Genius Software	101000 · Operating - Checking Account	-1,375.00
06/15/2023		70680 · Dues and Subscriptions	1,375.00
			1,375.00
06/30/2023	Swannies Golf	101000 · Operating - Checking Account	-36.09
06/01/2023		121100 · Merchandise - Pro Shop	36.09
			36.09
06/30/2023	Applied Maintenance Supplies and So	101000 · Operating - Checking Account	-78.81
06/01/2023		70500 · Operating Supplies	78.81
			78.81
06/30/2023	LWT Specialty Tire LLC	101000 · Operating - Checking Account	-220.00
06/21/2023		70460 · Repairs - Equipment	220.00
			220.00
06/30/2023	Acushnet	101000 · Operating - Checking Account	-1,811.86
05/01/2023		111910 · Special Orders	49.48
05/02/2023		111910 · Special Orders	296.62
05/12/2023		121100 · Merchandise - Pro Shop	513.60
		501100 · Golf Shop - Merchandise	0.11
05/18/2023		111910 · Special Orders	261.03
05/19/2023		121100 · Merchandise - Pro Shop	80.51
05/19/2023		111910 · Special Orders	349.25
05/19/2023		121100 · Merchandise - Pro Shop	261.26
			1,811.86
06/30/2023	U.S. Kids Golf	101000 · Operating - Checking Account	-232.06
06/14/2023		121100 · Merchandise - Pro Shop	232.06
			232.06
06/30/2023	Vulcan Materials - Fla Rock Div	101000 · Operating - Checking Account	-1,639.99
06/07/2023		707300 · Sand, Seed and Dressing	803.10
06/14/2023		707300 · Sand, Seed and Dressing	836.89

The Crossings at Fleming Island CDD/Eagle Harbor Golf Club
Check Detail
June 2023

			1,639.99
06/30/2023	Pepsi	101000 · Operating - Checking Account	-689.13
06/23/2023		502210 · N/A Beverage - Restaurant	689.13
			689.13
06/30/2023	ForeUp Marketing	101000 · Operating - Checking Account	-119.20
06/01/2023		703320 · Internet	119.20
			119.20
06/30/2023	Southern Glazer's Of FL	101000 · Operating - Checking Account	-749.22
06/28/2023		502510 · Wine - Restaurant	90.00
		502610 · Liquor - Restaurant	659.22
			749.22
06/30/2023	Ag-Pro Companies	101000 · Operating - Checking Account	-10.38
06/12/2023		70460 · Repairs - Equipment	10.38
			10.38
06/30/2023	AlSCO	101000 · Operating - Checking Account	-1,149.21
06/07/2023		72520 · Linen Service - F & B	364.53
06/21/2023		72520 · Linen Service - F & B	138.01
		72550 · Supplies - F & B Misc.	223.44
06/21/2023		72520 · Linen Service - F & B	57.67
06/14/2023		72520 · Linen Service - F & B	365.56
			1,149.21
06/30/2023	Brennan Golf Sales	101000 · Operating - Checking Account	-1,683.89
06/12/2023		704000 · Course and Grounds Maintenance	1,683.89
			1,683.89
06/30/2023	Bulloch Fertilizer Co., Inc.	101000 · Operating - Checking Account	-984.69
06/09/2023		707050 · Pesticides	353.78
06/13/2023		707100 · Fertilizer - Course	630.91
			984.69
06/30/2023	Golf Agronomics Supply and Handlin	101000 · Operating - Checking Account	-1,021.02
06/24/2023		707310 · Sand - Course	1,021.02
			1,021.02

The Crossings at Fleming Island CDD/Eagle Harbor Golf Club

Check Detail

06/30/2023	Sunbelt Rentals	101000 · Operating - Checking Account	-410.88
06/14/2023		80001 · Aerification	410.88
			<hr/> 410.88
06/30/2023	Taylor Made Golf Company, Inc.	101000 · Operating - Checking Account	-4,467.33
04/01/2023		121100 · Merchandise - Pro Shop	222.72
04/04/2023		121100 · Merchandise - Pro Shop	193.60
04/26/2023		111910 · Special Orders	842.74
05/01/2023		121100 · Merchandise - Pro Shop	363.33
		501100 · Golf Shop - Merchandise	9.00
05/12/2023		111910 · Special Orders	293.48
06/01/2023		111910 · Special Orders	1,289.62
06/08/2023		111910 · Special Orders	1,252.84
			<hr/> 4,467.33
06/30/2023	Trigon Turf Sciences, LLC	101000 · Operating - Checking Account	-413.04
06/07/2023		707050 · Pesticides	413.04
			<hr/> 413.04
06/09/2023	Nathan R. Elwood	101100 · In House Checking	-175.00
		72300 · Patron Events - F & B	175.00
			<hr/> 175.00
06/09/2023	Trivia Guy	101100 · In House Checking	-350.00
		72300 · Patron Events - F & B	350.00
			<hr/> 350.00
06/09/2023	brian kilchenstein	101100 · In House Checking	-58.49
		502110 · Food - Restaurant	58.49
			<hr/> 58.49
06/09/2023	Nahalie Islas	101100 · In House Checking	-77.24
		72560 · Office Supplies - F & B	77.24
			<hr/> 77.24
06/14/2023	Helen Runjo	101100 · In House Checking	-178.60
		60800 · Employee Training and Education	178.60
			<hr/> 178.60
06/14/2023	Trivia Guy	101100 · In House Checking	-350.00

The Crossings at Fleming Island CDD/Eagle Harbor Golf Club

Check Detail

June 2023

		72300 · Patron Events - F & B	350.00
			350.00
06/14/2023	John E Citrone	101100 · In House Checking	-175.00
		72300 · Patron Events - F & B	175.00
			175.00
06/14/2023	Bri Vaz	101100 · In House Checking	-79.93
		502100 · Food and Beverage - COGS	79.93
			79.93
06/21/2023	Trivia Guy	101100 · In House Checking	-350.00
		72300 · Patron Events - F & B	350.00
			350.00
06/28/2023	Trivia Guy	101100 · In House Checking	-350.00
		72300 · Patron Events - F & B	350.00
			350.00
06/28/2023	cash	101100 · In House Checking	-450.00
		108020 · Petty Cash on Hand	450.00
			450.00
06/01/2023	Amazon Business	101300 · Debit Card	-22.52
		72540 · Misc. Serving Equipment	22.52
			22.52
06/09/2023	Amazon Marketplace	101300 · Debit Card	-8.19
		70560 · Office Supplies	8.19
			8.19
06/09/2023	Amazon Marketplace	101300 · Debit Card	-87.00
		69800 · Training & Ed. - Administration	87.00
			87.00
06/09/2023	Amazon Marketplace	101300 · Debit Card	-9.66
		79560 · Office Supplies - Admin.	9.66
			9.66

The Crossings at Fleming Island CDD/Eagle Harbor Golf Club
Check Detail
June 2023

06/09/2023	Amazon Marketplace	101300 · Debit Card	-17.75
		72560 · Office Supplies - F & B	17.75
			<hr/> 17.75
06/14/2023	Amazon Business	101300 · Debit Card	-20.41
		72540 · Misc. Serving Equipment	20.41
			<hr/> 20.41
06/14/2023	Amazon Business	101300 · Debit Card	-22.78
		72540 · Misc. Serving Equipment	22.78
			<hr/> 22.78
06/20/2023	Amazon Marketplace	101300 · Debit Card	-221.43
		71510 · Supplies - Pro Shop	221.43
			<hr/> 221.43
06/20/2023	Publix	101300 · Debit Card	-4.01
		502110 · Food - Restaurant	4.01
			<hr/> 4.01
06/19/2023	Amazon Business	101300 · Debit Card	-72.61
		72540 · Misc. Serving Equipment	72.61
			<hr/> 72.61
06/19/2023	Amazon Business	101300 · Debit Card	-24.00
		72540 · Misc. Serving Equipment	24.00
			<hr/> 24.00
06/26/2023	Amazon Business	101300 · Debit Card	-58.97
		72540 · Misc. Serving Equipment	58.97
			<hr/> 58.97
06/27/2023	Publix	101300 · Debit Card	-22.74
		502110 · Food - Restaurant	22.74
			<hr/> 22.74
06/27/2023	Amazon Marketplace	101300 · Debit Card	-9.66

The Crossings at Fleming Island CDD/Eagle Harbor Golf Club

Check Detail

June 2023

		70560 · Office Supplies	9.66
			9.66
06/27/2023	Amazon Marketplace	101300 · Debit Card	-16.11
		69800 · Training & Ed. - Administration	16.11
			16.11
06/27/2023	Target	101300 · Debit Card	-68.60
		79500 · Supplies - Clubhouse	68.60
			68.60
06/28/2023	Amazon Business	101300 · Debit Card	-92.83
		72540 · Misc. Serving Equipment	92.83
			92.83
06/28/2023	Publix	101300 · Debit Card	-11.67
		502110 · Food - Restaurant	11.67
			11.67
06/30/2023	Amazon Business	101300 · Debit Card	-18.49
		72540 · Misc. Serving Equipment	18.49
			18.49

TOTAL	237,571.61
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The Crossings at Fleming Island CDD/Eagle Harbor Golf Club

Check Detail

July 2023

Num	Date	Name	Account	Original Amount
303867	07/02/2023	Clay Electric Cooperative, Inc.	101000 · Operating - Checking Account	-37.00
061223-8982	06/12/2023		70600 · Utilities	37.00
				37.00
303868	07/02/2023	Clay Electric Cooperative, Inc.	101000 · Operating - Checking Account	-35.00
061223-8719	06/12/2023		70600 · Utilities	35.00
				35.00
303878	07/03/2023	Clay Electric Cooperative, Inc.	101000 · Operating - Checking Account	-464.00
062023-5671	06/20/2023		70600 · Utilities	464.00
				464.00
303879	07/04/2023	Clay Electric Cooperative, Inc.	101000 · Operating - Checking Account	-2,963.00
062023-8602	06/20/2023		70600 · Utilities	2,963.00
				2,963.00
303880	07/04/2023	Clay Electric Cooperative, Inc.	101000 · Operating - Checking Account	-265.00
062023-9196	06/20/2023		70600 · Utilities	265.00
				265.00
303881	07/04/2023	Clay Electric Cooperative, Inc.	101000 · Operating - Checking Account	-804.00
062023-8990	06/20/2023		70600 · Utilities	804.00
				804.00
303882	07/04/2023	Clay Electric Cooperative, Inc.	101000 · Operating - Checking Account	-1,765.00
062023-9105	06/20/2023		70600 · Utilities	1,765.00
				1,765.00
303883	07/04/2023	Clay Electric Cooperative, Inc.	101000 · Operating - Checking Account	-34.00
062023-9113	06/20/2023		70600 · Utilities	34.00
				34.00
303896	07/07/2023	Clay Electric Cooperative, Inc.	101000 · Operating - Checking Account	-57.00
062223-8859	06/22/2023		70600 · Utilities	57.00
				57.00
303897	07/06/2023	AT&T	101000 · Operating - Checking Account	-77.82

The Crossings at Fleming Island CDD/Eagle Harbor Golf Club

Check Detail

July 2023

061523-3795	06/15/2023	70670 · Music & Cable Service	77.82
			77.82
303905	07/03/2023 North Florida Sales	101000 · Operating - Checking Account	-752.20
3684735	06/29/2023	502410 · Beer - Restaurant	752.20
			752.20
303906	07/04/2023 Breakthru Beverage	101000 · Operating - Checking Account	-282.50
110914103	06/23/2023	502510 · Wine - Restaurant	270.00
		79570 · Postage and Freight	12.50
			282.50
ACH	07/03/2023 DLL Finance LLC	101000 · Operating - Checking Account	-50.85
26050185	06/10/2023	81200 · Leases - Carts	50.85
			50.85
303908	07/13/2023 Southern Glazer's Of FL	101000 · Operating - Checking Account	-1,674.26
1711411	07/05/2023	502510 · Wine - Restaurant	684.00
		502610 · Liquor - Restaurant	1,031.61
			1,715.61
303909	07/13/2023 Champion Brands Inc.	101000 · Operating - Checking Account	-231.59
3104561	07/05/2023	502410 · Beer - Restaurant	231.59
			231.59
ACH	07/08/2023 Fintech.net	101000 · Operating - Checking Account	-40.49
		79970 · Other Services - Admin	40.49
			40.49
303910	07/07/2023 North Florida Sales	101000 · Operating - Checking Account	-671.95
3689670	07/06/2023	502410 · Beer - Restaurant	671.95
			671.95
303911	07/11/2023 Champion Brands Inc.	101000 · Operating - Checking Account	-369.00
3104562	07/05/2023	502410 · Beer - Restaurant	369.00
			369.00
ach	07/07/2023 Gegervision IT	101000 · Operating - Checking Account	-1,751.25

The Crossings at Fleming Island CDD/Eagle Harbor Golf Club

Check Detail

6075	06/30/2023	0630 · Other Contractual Services	1,751.25
			<u>1,751.25</u>
Online	07/13/2023 Cheney Brothers Inc.	101000 · Operating - Checking Account	-12,185.31
05-924750444	06/08/2023	502610 · Liquor - Restaurant	40.12
		502110 · Food - Restaurant	1,228.38
05-924766726	06/12/2023	70500 · Operating Supplies	257.69
05-924785344	06/15/2023	70500 · Operating Supplies	302.18
05-924785778	06/15/2023	502110 · Food - Restaurant	1,084.21
05-924801501	06/19/2023	502110 · Food - Restaurant	2,349.41
05-924799647	06/19/2023	70270 · Janitorial Supplies	203.49
		72550 · Supplies - F & B Misc.	464.46
05-924816859	06/22/2023	502210 · N/A Beverage - Restaurant	140.10
05-924816864	06/22/2023	72550 · Supplies - F & B Misc.	304.48
05-924819500	06/22/2023	502110 · Food - Restaurant	2,789.00
		502210 · N/A Beverage - Restaurant	79.31
		502610 · Liquor - Restaurant	43.37
05-924835407	06/26/2023	502110 · Food - Restaurant	608.81
05-924852706	06/29/2023	502110 · Food - Restaurant	1,586.60
		502210 · N/A Beverage - Restaurant	61.80
		603000 · Employee Benefits	11.04
05-924852649	06/29/2023	70270 · Janitorial Supplies	272.69
		71550 · Supplies - Misc. - Golf	358.17
			<u>12,185.31</u>
	07/01/2023 Ag-Pro Companies	101000 · Operating - Checking Account	0.00
E26027	06/01/2023 Ag-Pro Companies	200000 · Accounts Payable StrongRoom	-379.99
			<u>-379.99</u>
303925	07/17/2023 Champion Brands Inc.	101000 · Operating - Checking Account	-449.00
3109865	07/13/2023	502410 · Beer - Restaurant	449.00
			<u>449.00</u>
303926	07/27/2023 Clay County Utility Authority	101000 · Operating - Checking Account	-527.74
070723-0051	07/07/2023	70600 · Utilities	527.74
			<u>527.74</u>
303927	07/27/2023 Clay County Utility Authority	101000 · Operating - Checking Account	-588.51
070723-0271	07/07/2023	70600 · Utilities	588.51
			<u>588.51</u>
303928	07/27/2023 Clay County Utility Authority	101000 · Operating - Checking Account	-88.50

The Crossings at Fleming Island CDD/Eagle Harbor Golf Club

Check Detail

July 2023

070723-0521	07/07/2023	06200 · Utilities	88.50
			88.50
303930	07/17/2023 Breakthru Beverage	101000 · Operating - Checking Account	-747.10
111093374	07/05/2023	502610 · Liquor - Restaurant	734.60
		502610 · Liquor - Restaurant	12.50
			747.10
303931	07/17/2023 Southern Glazer's Of FL	101000 · Operating - Checking Account	-1,145.96
1735998	07/12/2023	502610 · Liquor - Restaurant	1,028.56
		502640 · Liquor - Banquets	117.40
			1,145.96
303932	07/17/2023 Champion Brands Inc.	101000 · Operating - Checking Account	-212.89
3109864	07/12/2023	502410 · Beer - Restaurant	175.20
		502610 · Liquor - Restaurant	37.69
			212.89
106066	07/14/2023 Sea Breeze Food Service	101000 · Operating - Checking Account	-495.85
1501045	07/07/2023	502140 · Food - Banquets	495.85
			495.85
303933	07/19/2023 North Florida Sales	101000 · Operating - Checking Account	-445.75
3695118	07/13/2023	502410 · Beer - Restaurant	445.75
			445.75
ACH	07/18/2023 Fobesoft	101000 · Operating - Checking Account	-229.00
		70662 · Contract Services - Other	229.00
			229.00
	07/01/2023 Napa Auto Parts	101000 · Operating - Checking Account	0.00
684004	06/06/2023 Napa Auto Parts	200000 · Accounts Payable StrongRoom	-21.70
684348	06/08/2023 Napa Auto Parts	200000 · Accounts Payable StrongRoom	-16.13
690092	07/12/2023 Napa Auto Parts	200000 · Accounts Payable StrongRoom	-117.38
			-155.21
	07/01/2023 Travis Mathew	101000 · Operating - Checking Account	0.00
91310265	06/23/2023 Travis Mathew	200000 · Accounts Payable StrongRoom	-727.16
91317254	06/24/2023 Travis Mathew	200000 · Accounts Payable StrongRoom	-205.40
			-932.56

The Crossings at Fleming Island CDD/Eagle Harbor Golf Club

Check Detail

July 2023

106067	07/21/2023 Acushnet	101000 · Operating - Checking Account	-1,208.63
915696542	05/10/2023	121100 · Merchandise - Pro Shop	1,100.64
		501100 · Golf Shop - Merchandise	0.61
915697015	05/10/2023	121100 · Merchandise - Pro Shop	107.38
			<hr/> 1,208.63
106068	07/21/2023 Pepsi	101000 · Operating - Checking Account	-478.97
07016406	07/01/2023	502210 · N/A Beverage - Restaurant	478.97
			<hr/> 478.97
106069	07/21/2023 Callaway Golf Company	101000 · Operating - Checking Account	-1,992.95
936464230	05/08/2023	111910 · Special Orders	257.56
936502446	05/16/2023	121100 · Merchandise - Pro Shop	100.99
936479965	06/01/2023	121100 · Merchandise - Pro Shop	980.64
936479962	06/01/2023	121100 · Merchandise - Pro Shop	653.76
			<hr/> 1,992.95
106072	07/21/2023 The Tree Amigos Outdoor Services, I	101000 · Operating - Checking Account	-100.00
200757	06/28/2023	79260 · Janitorial Service - Admin.	100.00
			<hr/> 100.00
106075	07/21/2023 Crystal Springs	101000 · Operating - Checking Account	-196.39
1638010 061123	06/11/2023	78500 · Supplies - Maintenance	196.39
			<hr/> 196.39
106076	07/21/2023 Callaway - Rental	101000 · Operating - Checking Account	-10,627.55
934964801	06/02/2022	121200 · Rental Equipment	9,123.58
935908740	02/01/2023	121200 · Rental Equipment	420.44
935939310	02/08/2023	121200 · Rental Equipment	420.44
935959769	02/13/2023	121200 · Rental Equipment	217.41
936000029	02/20/2023	121100 · Merchandise - Pro Shop	429.68
936788077	07/12/2023	121200 · Rental Equipment	16.00
			<hr/> 10,627.55
106077	07/21/2023 Island Paint & More, Inc.	101000 · Operating - Checking Account	-1,238.00
32737	07/01/2023	70480 · Repairs - Buildings	308.00
32733	07/01/2023	79480 · Repairs - Clubhouse	930.00
			<hr/> 1,238.00
106079	07/21/2023 Roberts Oxygen Company	101000 · Operating - Checking Account	-12.79

The Crossings at Fleming Island CDD/Eagle Harbor Golf Club

Check Detail

July 2023

H37457	07/01/2023	70500 · Operating Supplies	12.79
			<hr/> 12.79
106080	07/21/2023 My Alarm Center	101000 · Operating - Checking Account	-211.86
17906369	06/01/2023	112300 · A/R Due from Others	132.00
		70660 · Security Alarm Monitoring	79.86
			<hr/> 211.86
106081	07/21/2023 The Crossings at Fleming Island CDD	101000 · Operating - Checking Account	-2,750.00
July Payroll	07/01/2023	89130 · Management Fees - GMS	2,750.00
			<hr/> 2,750.00
203048	07/21/2023 Alisco	101000 · Operating - Checking Account	-356.32
LJAC1160939	06/28/2023	72520 · Linen Service - F & B	356.32
			<hr/> 356.32
203049	07/21/2023 Gate Fuel Services, Inc	101000 · Operating - Checking Account	-2,425.91
5794605	06/29/2023	706200 · Fuel & Oil	2,425.91
			<hr/> 2,425.91
203050	07/21/2023 Global Golf Sales	101000 · Operating - Checking Account	-355.09
INV/2023/15816	07/01/2023	121100 · Merchandise - Pro Shop	93.30
		71530 · Supplies - Driving Range	261.79
			<hr/> 355.09
203051	07/21/2023 Hampton Golf, Inc. - 1	101000 · Operating - Checking Account	-1,324.12
126918	07/01/2023	703200 · Marketing and Advertising	519.95
		703360 · Dues & Subscriptions	56.17
		703360 · Dues & Subscriptions	550.00
		703360 · Dues & Subscriptions	132.00
		703360 · Dues & Subscriptions	66.00
			<hr/> 1,324.12
203052	07/21/2023 Premier Bride	101000 · Operating - Checking Account	-135.92
9073	07/05/2023	703220 · Magazine	135.92
			<hr/> 135.92
203053	07/21/2023 Taylor Made Golf Company, Inc.	101000 · Operating - Checking Account	-707.05
36619757	04/14/2023	121100 · Merchandise - Pro Shop	192.12

The Crossings at Fleming Island CDD/Eagle Harbor Golf Club

Check Detail

July 2023

36675715	05/04/2023	2210 Merchandise - Pro Shop	184.50
36744513	06/08/2023	111910 Special Orders	330.43
			<hr/> 707.05
203054	07/21/2023	GPS Industries, LLC	101000 Operating - Checking Account
			-1,161.00
I300021344	08/01/2023	81200 Leases - Carts	1,161.00
			<hr/> 1,161.00
303934	07/26/2023	Breakthru Beverage	101000 Operating - Checking Account
			-572.33
111276667	07/19/2023	502510 Wine - Restaurant	270.00
		502610 Liquor - Restaurant	12.50
		502610 Liquor - Restaurant	289.83
			<hr/> 572.33
303935	07/26/2023	Champion Brands Inc.	101000 Operating - Checking Account
			-542.00
3115177	07/19/2023	502410 Beer - Restaurant	542.00
			<hr/> 542.00
303936	07/26/2023	Southern Glazer's Of FL	101000 Operating - Checking Account
			-120.00
5657906	07/21/2023	502510 Wine - Restaurant	120.00
			<hr/> 120.00
303937	07/26/2023	Champion Brands Inc.	101000 Operating - Checking Account
			-483.00
3115176	07/19/2023	502410 Beer - Restaurant	483.00
			<hr/> 483.00
303938	07/26/2023	Southern Glazer's Of FL	101000 Operating - Checking Account
			-1,303.58
1758612	07/19/2023	502510 Wine - Restaurant	234.00
		502610 Liquor - Restaurant	1,069.58
			<hr/> 1,303.58
303939	07/27/2023	North Florida Sales	101000 Operating - Checking Account
			-484.45
3700226	07/20/2023	502410 Beer - Restaurant	484.45
			<hr/> 484.45
303940	07/27/2023	Breakthru Beverage	101000 Operating - Checking Account
			-384.00
111276927	07/18/2023	502610 Liquor - Restaurant	384.00
			<hr/> 384.00
ach	07/20/2023	Comcast	101000 Operating - Checking Account
			-355.78

The Crossings at Fleming Island CDD/Eagle Harbor Golf Club

Check Detail

July 2023

070523-7464	07/07/2023	79650 · Telephone - Administration	355.78
			<hr/> 355.78
106071	07/20/2023	Security Engineering and Designs, Ir 101000 · Operating - Checking Account	-59.95
23-49691	07/01/2023	70660 · Security Alarm Monitoring	59.95
			<hr/> 59.95
106070	07/20/2023	Napa Auto Parts 101000 · Operating - Checking Account	-161.36
687934	07/01/2023	706200 · Fuel & Oil	161.36
			<hr/> 161.36
106074	07/20/2023	Priswing Software 101000 · Operating - Checking Account	-349.00
INV1565802	07/01/2023	70661 · Other Contractual Services	349.00
			<hr/> 349.00
106078	07/20/2023	Sea Breeze Food Service 101000 · Operating - Checking Account	-2,369.60
1499557	06/29/2023	502110 · Food - Restaurant	79.33
1499403	06/29/2023	502110 · Food - Restaurant	861.22
		72550 · Supplies - F & B Misc.	114.01
1500083	07/01/2023	502110 · Food - Restaurant	49.60
1498630	07/01/2023	502110 · Food - Restaurant	79.50
		502140 · Food - Banquets	446.86
1499980	07/01/2023	502110 · Food - Restaurant	377.27
		72270 · Janitorial Supllies - F & B	92.08
1499981	07/01/2023	502110 · Food - Restaurant	74.02
1498978	07/01/2023	502110 · Food - Restaurant	25.76
1498966	07/01/2023	502110 · Food - Restaurant	117.60
1498643	07/01/2023	502110 · Food - Restaurant	52.35
			<hr/> 2,369.60
106073	07/20/2023	Sharp Energy 101000 · Operating - Checking Account	-813.47
062223-1566	07/01/2023	70600 · Utilities	813.47
			<hr/> 813.47
303948	07/21/2023	Comcast 101000 · Operating - Checking Account	-163.91
177002608	07/01/2023	70650 · Telephone	163.91
			<hr/> 163.91
8621	07/21/2023	SCNS Sports Foods, Inc 101000 · Operating - Checking Account	-296.00
191327Lost CK105998	07/01/2023	202300 · Due to Others - Misc	296.00
			<hr/>

The Crossings at Fleming Island CDD/Eagle Harbor Golf Club

Check Detail

July 2023

296.00

303950	07/31/2023	Champion Brands Inc.	101000 · Operating - Checking Account	-461.99
3120399	07/26/2023		502210 · N/A Beverage - Restaurant	37.69
			502410 · Beer - Restaurant	424.30
				<hr/> 461.99
303951	07/31/2023	Champion Brands Inc.	101000 · Operating - Checking Account	-125.00
3120401	07/26/2023		502410 · Beer - Restaurant	125.00
				<hr/> 125.00
303952	07/31/2023	Southern Glazer's Of FL	101000 · Operating - Checking Account	-1,643.21
1781482	07/26/2023		502510 · Wine - Restaurant	534.00
			502610 · Liquor - Restaurant	1,109.21
				<hr/> 1,643.21
303953	07/31/2023	North Florida Sales	101000 · Operating - Checking Account	-725.35
3705586	07/27/2023		502410 · Beer - Restaurant	725.35
				<hr/> 725.35
303954	07/31/2023	Champion Brands Inc.	101000 · Operating - Checking Account	-323.00
0312303	07/28/2023		502410 · Beer - Restaurant	323.00
				<hr/> 323.00
106082	07/31/2023	Callaway Golf Company	101000 · Operating - Checking Account	-2,195.55
936394669	05/01/2023		121100 · Merchandise - Pro Shop	509.40
936429836	05/02/2023		121100 · Merchandise - Pro Shop	703.80
936486230	05/12/2023		111910 · Special Orders	733.85
936508941	05/17/2023		121100 · Merchandise - Pro Shop	220.53
936502444	06/01/2023		121100 · Merchandise - Pro Shop	27.97
				<hr/> 2,195.55
106083	07/31/2023	Sharp Energy	101000 · Operating - Checking Account	-2,207.26
063023-1566	06/30/2023		70600 · Utilities	949.35
90981	07/12/2023		706200 · Fuel & Oil	336.29
071823-7002	07/18/2023		70600 · Utilities	921.62
				<hr/> 2,207.26
106084	07/31/2023	Governmental Management Services	101000 · Operating - Checking Account	-455.11
580	07/01/2023		801100 · Management Fees	455.11
				<hr/> 455.11

The Crossings at Fleming Island CDD/Eagle Harbor Golf Club

Check Detail

July 2023

455.11

106085	07/31/2023 Acushnet	101000 · Operating - Checking Account	-513.69
915746703	05/17/2023	121100 · Merchandise - Pro Shop	513.60
		501100 · Golf Shop - Merchandise	0.09
			<hr/> 513.69
106086	07/31/2023 U.S. Kids Golf	101000 · Operating - Checking Account	-43.67
IN2083529	06/27/2023	121100 · Merchandise - Pro Shop	43.67
			<hr/> 43.67
106087	07/31/2023 Martin Coffee	101000 · Operating - Checking Account	-206.00
77998	07/12/2023	502210 · N/A Beverage - Restaurant	206.00
			<hr/> 206.00
106088	07/31/2023 Aloe Up	101000 · Operating - Checking Account	-574.61
242679	06/21/2023	121100 · Merchandise - Pro Shop	574.61
			<hr/> 574.61
106089	07/31/2023 The Crossings at Fleming Island CDD	101000 · Operating - Checking Account	-3,018.46
July Lake/Legal	07/01/2023	88260 · Lake Maintenance	2,500.00
		89150 · Legal Fees	518.46
			<hr/> 3,018.46
106090	07/31/2023 Take A Free Ride, Inc	101000 · Operating - Checking Account	-225.00
T0623	07/11/2023	70661 · Other Contractual Services	225.00
			<hr/> 225.00
106092	07/31/2023 GreatAmerica Financial Services Corp	101000 · Operating - Checking Account	-315.59
34358751	06/28/2023	81200 · Leases - Carts	315.59
			<hr/> 315.59
106093	07/31/2023 Swannies Golf	101000 · Operating - Checking Account	-1,095.42
35413	06/22/2023	121100 · Merchandise - Pro Shop	1,095.42
			<hr/> 1,095.42
106094	07/31/2023 Callaway - Rental	101000 · Operating - Checking Account	-618.23
935781721	01/03/2023	121200 · Rental Equipment	618.00
		501100 · Golf Shop - Merchandise	0.23
			<hr/>

The Crossings at Fleming Island CDD/Eagle Harbor Golf Club

Check Detail

July 2023

618.23

106095	07/31/2023 DirectTV	101000 · Operating - Checking Account	-356.53
059441655X230705	07/05/2023	70670 · Music & Cable Service	356.53
			<hr/> 356.53
106096	07/31/2023 Sea Breeze Food Service	101000 · Operating - Checking Account	-1,805.34
1500479	07/05/2023	502110 · Food - Restaurant	520.11
1500806	07/06/2023	502110 · Food - Restaurant	98.10
1501044	07/07/2023	502110 · Food - Restaurant	246.90
1501388	07/10/2023	502110 · Food - Restaurant	98.36
1501875	07/13/2023	502110 · Food - Restaurant	255.75
1501874	07/13/2023	502110 · Food - Restaurant	586.12
			<hr/> 1,805.34
106097	07/31/2023 Professional Cooling & Control Syst	101000 · Operating - Checking Account	-1,712.88
1663	06/20/2023	70480 · Repairs - Buildings	329.38
1669	06/20/2023	70480 · Repairs - Buildings	1,383.50
			<hr/> 1,712.88
106091	07/31/2023 NexAir, LLC	101000 · Operating - Checking Account	-111.05
0011111650	06/30/2023	71540 · Supplies - Course	111.05
			<hr/> 111.05
203055	07/31/2023 Ag-Pro Companies	101000 · Operating - Checking Account	-279.39
E26027	06/01/2023	70460 · Repairs - Equipment	379.99
			<hr/> 379.99
203056	07/31/2023 Brennan Golf Sales	101000 · Operating - Checking Account	-59.26
11056318	06/21/2023	704010 · Course - Repair & Maintenance	59.26
			<hr/> 59.26
203057	07/31/2023 Florida State Golf Association	101000 · Operating - Checking Account	-952.00
56022	07/01/2023	71680 · Dues & Subscriptions - Pro Shop	952.00
			<hr/> 952.00
203058	07/31/2023 Global Golf Sales	101000 · Operating - Checking Account	-212.04
INV/2023/15887	06/21/2023	71520 · Supplies - Carts	212.04
			<hr/> 212.04

The Crossings at Fleming Island CDD/Eagle Harbor Golf Club

Check Detail

203060	07/31/2023	Taylor Made Golf Company, Inc.	101000 · Operating - Checking Account	-2,959.24
36635404	04/21/2023	121100 · Merchandise - Pro Shop	296.64	
36649610	05/01/2023	121100 · Merchandise - Pro Shop	829.74	
36744361	06/08/2023	111910 · Special Orders	819.29	
36744522	06/08/2023	111910 · Special Orders	1,013.57	
			<hr/>	2,959.24
303957	07/31/2023	Breakthru Beverage	101000 · Operating - Checking Account	-76.90
111329151	07/21/2023	502600 · Liquor - COGS	76.90	
			<hr/>	76.90
303958	07/30/2023	Wells Fargo Financial Leasing, Inc.	101000 · Operating - Checking Account	-1,521.80
5025719691	07/01/2023	88230 · Leases - Maint. Equipment	1,521.80	
			<hr/>	1,521.80
203059	07/31/2023	Hampton Golf, Inc. - 1	101000 · Operating - Checking Account	-11,550.00
126884	07/01/2023	801100 · Management Fees	7,000.00	
		703200 · Marketing and Advertising	1,550.00	
		703600 · Centralized Accounting	3,000.00	
			<hr/>	11,550.00
ACH	07/04/2023	Brennan Golf Sales	101000 · Operating - Checking Account	-243.75
1056376	07/01/2023	71530 · Supplies - Driving Range	243.75	
			<hr/>	243.75
3114	07/05/2023	Trivia Guy	101100 · In House Checking	-350.00
		72300 · Patron Events - F & B	350.00	
			<hr/>	350.00
3115	07/17/2023	Nathan R. Elwood	101100 · In House Checking	-175.00
		72300 · Patron Events - F & B	175.00	
			<hr/>	175.00
3116	07/17/2023	Trivia Guy	101100 · In House Checking	-350.00
		72300 · Patron Events - F & B	350.00	
			<hr/>	350.00
3117	07/17/2023	bryce dipatri	101100 · In House Checking	-597.00
		71680 · Dues & Subscriptions - Pro Shop	597.00	
			<hr/>	597.00

The Crossings at Fleming Island CDD/Eagle Harbor Golf Club

Check Detail

July 2023

597.00

3118	07/18/2023 Trivia Guy	101100 · In House Checking	-350.00
		72300 · Patron Events - F & B	350.00
			350.00
3119	07/25/2023 John Waters	101100 · In House Checking	-175.00
		72300 · Patron Events - F & B	175.00
			175.00
3120	07/25/2023 Trivia Guy	101100 · In House Checking	-175.00
		72300 · Patron Events - F & B	175.00
			175.00
3121	07/29/2023 Critter Pro	101100 · In House Checking	-299.00
		704010 · Course - Repair & Maintenance	299.00
			299.00
debit	07/13/2023 Home Depot	101300 · Debit Card	-20.38
		71560 · Office Supplies - Pro Shop	20.38
			20.38
	07/13/2023 Walmart	101300 · Debit Card	-41.80
		71560 · Office Supplies - Pro Shop	41.80
			41.80
	07/13/2023 Amazon Marketplace	101300 · Debit Card	-26.36
		71560 · Office Supplies - Pro Shop	26.36
			26.36
	07/13/2023 bagel love	101300 · Debit Card	-21.38
		69800 · Training & Ed. - Administration	21.38
			21.38
debit	07/18/2023 Amazon Marketplace	101300 · Debit Card	-178.99
		72560 · Office Supplies - F & B	178.99
			178.99
debit	07/18/2023 UPS	101300 · Debit Card	-23.50

The Crossings at Fleming Island CDD/Eagle Harbor Golf Club

Check Detail

July 2023

		71570 · Postage - Golf	23.50
			<hr/> 23.50
debit	07/18/2023 Amazon Marketplace	101300 · Debit Card	-72.49
		72560 · Office Supplies - F & B	72.49
			<hr/> 72.49
debit	07/18/2023 Publix	101300 · Debit Card	-47.92
		502110 · Food - Restaurant	47.92
			<hr/> 47.92
debit	07/18/2023 Amazon Marketplace	101300 · Debit Card	-128.97
		72560 · Office Supplies - F & B	128.97
			<hr/> 128.97
debit	07/18/2023 UPS	101300 · Debit Card	-13.54
		71570 · Postage - Golf	13.54
			<hr/> 13.54
debit	07/18/2023 UPS	101300 · Debit Card	-18.79
		71570 · Postage - Golf	18.79
			<hr/> 18.79
debit	07/23/2023 Publix	101300 · Debit Card	-18.75
		502110 · Food - Restaurant	18.75
			<hr/> 18.75
debit	07/23/2023 Target	101300 · Debit Card	-176.26
		79560 · Office Supplies - Admin.	176.26
			<hr/> 176.26
debit	07/23/2023 Amazon Marketplace	101300 · Debit Card	-100.08
		78560 · Office Supplies - Maint.	100.08
			<hr/> 100.08
debit	07/23/2023 Amazon Marketplace	101300 · Debit Card	-11.38
		72560 · Office Supplies - F & B	11.38
			<hr/> 11.38

The Crossings at Fleming Island CDD/Eagle Harbor Golf Club

Check Detail

July 2023

286debit2	07/24/2023 Tiujana Flats	101300 · Debit Card	-248.07
		607200 · Meals	248.07
			<hr/> 248.07
debit	07/25/2023 Publix	101300 · Debit Card	-101.49
		502110 · Food - Restaurant	62.33
		607300 · Travel	39.16
			<hr/> 101.49
286debit3	07/25/2023 Cheers craft beer & wine	101300 · Debit Card	-24.71
		502510 · Wine - Restaurant	24.71
			<hr/> 24.71
286debit4	07/29/2023 Amazon Marketplace	101300 · Debit Card	-69.88
		72560 · Office Supplies - F & B	69.88
			<hr/> 69.88
286debit5	07/29/2023 Amazon Marketplace	101300 · Debit Card	-52.47
		72270 · Janitorial Supllies - F & B	52.47
			<hr/> 52.47
286debit6	07/28/2023 Publix	101300 · Debit Card	-21.98
		502110 · Food - Restaurant	21.98
			<hr/> 21.98
286debit7	07/29/2023 Amazon Marketplace	101300 · Debit Card	-4.55
		69800 · Training & Ed. - Administration	4.55
			<hr/> 4.55
286debit8	07/29/2023 NNT Southeast	101300 · Debit Card	-29.45
		502100 · Food and Beverage - COGS	29.45
			<hr/> 29.45
286debit9	07/29/2023 Amazon Marketplace	101300 · Debit Card	-21.49
		79560 · Office Supplies - Admin.	21.49
			<hr/> 21.49
TOTAL			101,063.88

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08/16/23

Eagle Harbor Swim and Tennis Park

Check Detail

July 2023

Num	Date	Name	Account	Original Amount
301473	07/13/2023	Clay Electric Cooperative, Inc.	101000 · Operating - Checking Account	-2,583.00
062223-9204	06/22/2023		706010 · Electric	2,583.00
				2,583.00
301474	07/11/2023	Clay Electric Cooperative, Inc.	101000 · Operating - Checking Account	-2,520.00
062023-8909	06/20/2023		706010 · Electric	2,520.00
				2,520.00
301475	07/12/2023	Clay Electric Cooperative, Inc.	101000 · Operating - Checking Account	-601.00
062123-9071	06/21/2023		706010 · Electric	601.00
				601.00
301476	07/13/2023	Comcast	101000 · Operating - Checking Account	-465.14
062223-1455	06/22/2023		706500 · Telephone	465.14
				465.14
102664	07/03/2023	Deonna Ice Cream	101000 · Operating - Checking Account	-2,123.44
INV00274351	06/01/2023		502100 · Food - Cost of Goods Sold	478.08
INV00273280	06/01/2023		502100 · Food - Cost of Goods Sold	229.11
INV00275238	06/01/2023		502100 · Food - Cost of Goods Sold	165.60
INV00277219	06/13/2023		502100 · Food - Cost of Goods Sold	505.11
INV00278265	06/20/2023		502100 · Food - Cost of Goods Sold	840.96
				2,218.86
102665	07/03/2023	Poolsure	101000 · Operating - Checking Account	-1,105.00
131295615884	06/27/2023		707010 · Chemicals - Pools	220.00
131295615885	06/27/2023		707010 · Chemicals - Pools	472.50
131295615869	06/27/2023		707010 · Chemicals - Pools	412.50
				1,105.00
102666	07/03/2023	GFL Environmental	101000 · Operating - Checking Account	-2,149.83
UG0000106671	06/21/2023		706310 · Refuse and Portables	2,149.83
				2,149.83
102667	07/03/2023	Pepsi-Cola	101000 · Operating - Checking Account	-444.50
07181153	06/16/2023		502200 · Beverages Cost Of Goods Sold	444.50
				444.50
102668	07/03/2023	The Pool Bros	101000 · Operating - Checking Account	-45,534.40

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Eagle Harbor Swim and Tennis Park

Check Detail

Num	Date	Name	Account	Original Amount
July 2023				
26401	06/01/2023		704020 · Pools - Repair & Maint.	12,229.00
26400	06/01/2023		704020 · Pools - Repair & Maint.	8,794.00
26398	06/05/2023		704020 · Pools - Repair & Maint.	24,511.40
				<hr/> 45,534.40
201451	07/03/2023	Cheney Brothers	101000 · Operating - Checking Account	-1,218.68
05-924792381	06/16/2023		502100 · Food - Cost of Goods Sold	991.36
			702700 · Janitorial Supplies	77.80
			705320 · Small Wares	149.52
				<hr/> 1,218.68
201452	07/03/2023	HEAD/Penn Raquet Sports	101000 · Operating - Checking Account	-56.22
5193557496	06/01/2023		121000 · Merchandise - Tennis	56.22
				<hr/> 56.22
301479	07/13/2023	Clay Electric Cooperative, Inc.	101000 · Operating - Checking Account	-363.00
062223-9170	06/22/2023		706010 · Electric	363.00
				<hr/> 363.00
301480	07/13/2023	Clay Electric Cooperative, Inc.	101000 · Operating - Checking Account	-427.00
062223-8792	06/22/2023		706010 · Electric	427.00
				<hr/> 427.00
301482	07/25/2023	Comcast	101000 · Operating - Checking Account	-626.56
070423-1433	07/04/2023		706500 · Telephone	626.56
				<hr/> 626.56
301484	07/01/2023	North Florida Sales	101000 · Operating - Checking Account	-968.04
3674401	07/01/2023		504100 · Beer - Cost of Goods Sold	968.04
				<hr/> 968.04
5758	07/13/2023	James Flint	101000 · Operating - Checking Account	-75.00
			22600 · Key Deposit	75.00
				<hr/> 75.00
201453	07/07/2023	Alsco	101000 · Operating - Checking Account	-154.00
LJAC1160195	06/22/2023		705440 · Towel Expense	77.00
LJAC1161122	06/29/2023		705440 · Towel Expense	77.00
				<hr/> 154.00
201454	07/07/2023	Cheney Brothers	101000 · Operating - Checking Account	-4,920.48

Eagle Harbor Swim and Tennis Park

Check Detail

Num	Date	Name	Account	Original Amount
July 2023				
05-924819280	06/22/2023		502100 · Food - Cost of Goods Sold	696.93
05-924852644	06/29/2023		700310 · Activities & Events-Tennis	383.18
05-924852655	06/29/2023		502100 · Food - Cost of Goods Sold	1,688.39
			702700 · Janitorial Supplies	101.93
			705230 · Paper Supplies	183.66
05-924835430	06/26/2023		502100 · Food - Cost of Goods Sold	1,097.41
			502100 · Food - Cost of Goods Sold	250.97
			705400 · Miscellaneous Expenses	518.01
				<hr/> 4,920.48
201455	07/07/2023	Hampton Golf, Inc.	101000 · Operating - Checking Account	-500.00
126885	07/01/2023		703840 · Contract Services	250.00
			703840 · Contract Services	250.00
				<hr/> 500.00
201456	07/07/2023	Gegervision IT	101000 · Operating - Checking Account	-780.00
6054	06/30/2023		703840 · Contract Services	390.00
			703840 · Contract Services	390.00
				<hr/> 780.00
201457	07/07/2023	K-Swiss	101000 · Operating - Checking Account	-135.35
98783490	06/01/2023		121000 · Merchandise - Tennis	135.35
				<hr/> 135.35
102669	07/10/2023	Deonna Ice Cream	101000 · Operating - Checking Account	-1,425.17
INV00279345	06/28/2023		502100 · Food - Cost of Goods Sold	1,425.17
				<hr/> 1,425.17
102670	07/10/2023	Poolsure	101000 · Operating - Checking Account	-550.00
131295615921	06/29/2023		707010 · Chemicals - Pools	550.00
				<hr/> 550.00
102673	07/10/2023	Welch Tennis Courts Inc	101000 · Operating - Checking Account	-3,018.40
72397	06/22/2023		704050 · Tennis Courts - Repair & Maint.	3,018.40
				<hr/> 3,018.40
102674	07/10/2023	Lucky in Love	101000 · Operating - Checking Account	-2,458.71
271207	07/01/2023		121000 · Merchandise - Tennis	2,458.71
				<hr/> 2,458.71
102671	07/10/2023	The Crossings at Fleming Island CDD	101000 · Operating - Checking Account	-7,888.00

Eagle Harbor Swim and Tennis Park

Check Detail

July 2023

Num	Date	Name	Account	Original Amount
06302023	07/01/2023		23703 · Boat Storage - Monthly	7,888.00
				7,888.00
102672	07/10/2023	The Crossings at Fleming Island CDD	101000 · Operating - Checking Account	-2,750.00
06.30.2023	07/01/2023		801100 · Management Fees	2,750.00
				2,750.00
102675	07/14/2023	Governmental Management Services, LLC	101000 · Operating - Checking Account	-455.11
582	07/01/2023		801100 · Management Fees	455.11
				455.11
102676	07/14/2023	Deonna Ice Cream	101000 · Operating - Checking Account	-2,170.85
INV00280189	07/04/2023		502100 · Food - Cost of Goods Sold	821.11
INV00280190	07/04/2023		502100 · Food - Cost of Goods Sold	1,349.74
				2,170.85
102677	07/14/2023	Poolsure	101000 · Operating - Checking Account	-3,329.09
131295615984	06/30/2023		707010 · Chemicals - Pools	399.04
131295614543-1	07/01/2023		707010 · Chemicals - Pools	28.75
131295616054	07/06/2023		707010 · Chemicals - Pools	233.75
131295616055	07/06/2023		707010 · Chemicals - Pools	678.75
131295616050	07/06/2023		707010 · Chemicals - Pools	701.25
131295616051	07/06/2023		707010 · Chemicals - Pools	513.75
131295616145	07/10/2023		707010 · Chemicals - Pools	275.00
131295616170	07/11/2023		707010 · Chemicals - Pools	498.80
				3,329.09
301485	07/28/2023	Clay County Utility Authority	101000 · Operating - Checking Account	-139.50
070723-8335	07/07/2023		706100 · Water & Sewerage	139.50
				139.50
301486	07/28/2023	Clay County Utility Authority	101000 · Operating - Checking Account	-506.99
070723-8333	07/07/2023		706100 · Water & Sewerage	506.99
				506.99
301487	07/28/2023	Clay County Utility Authority	101000 · Operating - Checking Account	-210.94
070723-8330	07/07/2023		706100 · Water & Sewerage	210.94
				210.94
301488	07/28/2023	Clay County Utility Authority	101000 · Operating - Checking Account	-1,059.24

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Eagle Harbor Swim and Tennis Park

Check Detail

Num	Date	Name	Account	Original Amount
July 2023				
070723-0041	07/07/2023		706100 · Water & Sewerage	1,059.24
				1,059.24
301489	07/28/2023	Clay County Utility Authority	101000 · Operating - Checking Account	-684.51
070723-7152	07/07/2023		706100 · Water & Sewerage	684.51
				684.51
301490	07/28/2023	Clay County Utility Authority	101000 · Operating - Checking Account	-351.61
070723-7156	07/07/2023		706100 · Water & Sewerage	351.61
				351.61
201458	07/20/2023	HEAD/Penn Raquet Sports	101000 · Operating - Checking Account	-1,389.89
5193570979	07/01/2023		121000 · Merchandise - Tennis	1,389.89
				1,389.89
301491	07/01/2023	Champion Brands, Inc	101000 · Operating - Checking Account	-225.00
3098484	07/01/2023		700310 · Activities & Events-Tennis	225.00
				225.00
301492	07/28/2023	Clay County Utility Authority	101000 · Operating - Checking Account	-745.98
070723-0021	07/07/2023		706100 · Water & Sewerage	745.98
				745.98
301493	07/24/2023	Comcast	101000 · Operating - Checking Account	-292.59
070323-1039	07/03/2023		706500 · Telephone	292.59
				292.59
301494	07/14/2023	Comcast	101000 · Operating - Checking Account	-193.11
062323-0181	06/23/2023		706500 · Telephone	193.11
				193.11
301495	07/07/2023	North Florida Sales	101000 · Operating - Checking Account	-1,078.87
3690205	07/06/2023		504100 · Beer - Cost of Goods Sold	1,078.87
				1,078.87
301496	07/01/2023	North Florida Sales	101000 · Operating - Checking Account	-1,077.53
3684921	07/01/2023		504100 · Beer - Cost of Goods Sold	1,077.53
				1,077.53
301497	07/13/2023	North Florida Sales	101000 · Operating - Checking Account	-115.85

Eagle Harbor Swim and Tennis Park

Check Detail

Num	Date	Name	Account	Original Amount
July 2023				
3695573	07/13/2023		504100 · Beer - Cost of Goods Sold	115.85
				115.85
201459	07/21/2023	AlSCO	101000 · Operating - Checking Account	-154.00
LJAC1162033	07/06/2023		705440 · Towel Expense	77.00
LJAC1162974	07/13/2023		705440 · Towel Expense	77.00
				154.00
201460	07/21/2023	Cheney Brothers	101000 · Operating - Checking Account	-6,030.96
05-924867981	07/03/2023		502100 · Food - Cost of Goods Sold	2,159.72
			705230 · Paper Supplies	7.32
05-924887946	07/07/2023		502100 · Food - Cost of Goods Sold	1,432.40
			705230 · Paper Supplies	141.46
05-924915540	07/13/2023		502100 · Food - Cost of Goods Sold	1,824.84
			702700 · Janitorial Supplies	364.31
			705230 · Paper Supplies	100.91
				6,030.96
102678	07/24/2023	Pepsi-Cola	101000 · Operating - Checking Account	-911.00
07016407	06/30/2023		502200 · Beverages Cost Of Goods Sold	328.20
			502200 · Beverages Cost Of Goods Sold	582.80
				911.00
102679	07/24/2023	Deconna Ice Cream	101000 · Operating - Checking Account	-428.91
INV00281159	07/11/2023		502100 · Food - Cost of Goods Sold	428.91
				428.91
102680	07/24/2023	Poolsure	101000 · Operating - Checking Account	-1,417.64
131295616444	07/17/2023		707010 · Chemicals - Pools	720.00
131295616447	07/17/2023		707010 · Chemicals - Pools	692.50
131295616069	07/01/2023		707010 · Chemicals - Pools	4.58
131295616070	07/01/2023		707010 · Chemicals - Pools	0.56
				1,417.64
102681	07/24/2023	Logo Express	101000 · Operating - Checking Account	-83.94
062623BC	07/01/2023		700310 · Activities & Events-Tennis	83.94
				83.94
5759	07/25/2023	James Flint	101000 · Operating - Checking Account	-64.50
			23703 · Boat Storage - Monthly	64.50
				64.50

Eagle Harbor Swim and Tennis Park

Check Detail

Num	Date	Name	Account	Original Amount
July 2023				
102682	07/26/2023	Governmental Management Services, LLC	101000 · Operating - Checking Account	-455.11
574	06/01/2023		801100 · Management Fees	455.11
				455.11
301500	07/07/2023	Premier Beverage Company, LLC	101000 · Operating - Checking Account	-450.00
0111123591	07/07/2023		121000 · Merchandise - Tennis	450.00
				450.00
102684	07/31/2023	Deonna Ice Cream	101000 · Operating - Checking Account	-2,354.34
INV00282111	07/18/2023		502100 · Food - Cost of Goods Sold	617.91
INV00283026	07/25/2023		502100 · Food - Cost of Goods Sold	1,736.43
				2,354.34
102685	07/31/2023	GFL Environmental	101000 · Operating - Checking Account	-3,637.51
UG0000109132	07/20/2023		706310 · Refuse and Portables	836.55
UG0000109086	07/20/2023		706310 · Refuse and Portables	672.05
UG0000109060	07/20/2023		706310 · Refuse and Portables	2,128.91
				3,637.51
102686	07/31/2023	Pepsi-Cola	101000 · Operating - Checking Account	-425.77
05852257	07/14/2023		502200 · Beverages Cost Of Goods Sold	425.77
				425.77
201461	07/31/2023	AlSCO	101000 · Operating - Checking Account	-77.00
LJAC1163860	07/20/2023		705440 · Towel Expense	77.00
				77.00
201462	07/31/2023	Cheney Brothers	101000 · Operating - Checking Account	-2,370.66
05-924948746	07/20/2023		502100 · Food - Cost of Goods Sold	1,946.81
			702700 · Janitorial Supplies	173.18
			705230 · Paper Supplies	250.67
				2,370.66
102683	07/26/2023	The Crossings at Fleming Island CDD	101000 · Operating - Checking Account	-4,928.72
JUN23 REIM CDD C	06/30/2023		22480 · Swim Team	1,288.17
			510000 · Merchandise Cost of Goods Sold	216.37
			608000 · Employee Training & Education	782.00
			702700 · Janitorial Supplies	91.40
			703000 · Activities & Events-Lifestyles	840.49
			703830 · Muzak	53.90

Eagle Harbor Swim and Tennis Park

Check Detail

Num	Date	Name	Account	Original Amount
July 2023				
			703840 · Contract Services	646.50
			705600 · Office Supplies	516.24
			706500 · Telephone	181.65
			708300 · License and Permits	312.00
				<u>4,928.72</u>
1973	07/05/2023	Amazing Face Painting by Linda	101100 · In House Checking	-1,750.00
			703000 · Activities & Events-Lifestyles	1,750.00
				<u>1,750.00</u>
1972	07/03/2023	Footloose Entertainment	101100 · In House Checking	-1,700.00
			703000 · Activities & Events-Lifestyles	1,700.00
				<u>1,700.00</u>
1962	07/03/2023	Keith Smith	101100 · In House Checking	-183.00
			703000 · Activities & Events-Lifestyles	183.00
				<u>183.00</u>
1963	07/03/2023	Nashaly Morales	101100 · In House Checking	-171.00
			703000 · Activities & Events-Lifestyles	171.00
				<u>171.00</u>
1964	07/03/2023	Andrew Ford	101100 · In House Checking	-171.00
			703000 · Activities & Events-Lifestyles	171.00
				<u>171.00</u>
1965	07/03/2023	Clayton Daley	101100 · In House Checking	-171.00
			703000 · Activities & Events-Lifestyles	171.00
				<u>171.00</u>
1966	07/03/2023	Andre Mack	101100 · In House Checking	-171.00
			703000 · Activities & Events-Lifestyles	171.00
				<u>171.00</u>
1967	07/03/2023	Ryan Perry	101100 · In House Checking	-171.00
			703000 · Activities & Events-Lifestyles	171.00
				<u>171.00</u>
1968	07/03/2023	Arron Belt	101100 · In House Checking	-171.00
			703000 · Activities & Events-Lifestyles	171.00
				<u>171.00</u>

Eagle Harbor Swim and Tennis Park

Check Detail

Num	Date	Name	Account	Original Amount
July 2023				171.00
1969	07/03/2023	Jimmy Stalnaker	101100 · In House Checking	-171.00
			703000 · Activities & Events-Lifestyles	171.00
				171.00
1970	07/03/2023	Eva Solis	101100 · In House Checking	-171.00
			703000 · Activities & Events-Lifestyles	171.00
				171.00
1971	07/03/2023	Halston Jones	101100 · In House Checking	-171.00
			703000 · Activities & Events-Lifestyles	171.00
				171.00
	07/14/2023	Andre Mack	101100 · In House Checking	-168.00
			703000 · Activities & Events-Lifestyles	168.00
				168.00
1977	07/07/2023	XGLOsive, LLC	101100 · In House Checking	-1,000.00
			700310 · Activities & Events-Tennis	1,000.00
				1,000.00
1961	07/07/2023	Sondra Santana	101100 · In House Checking	-415.50
			22480 · Swim Team	415.50
				415.50
1978	07/14/2023	Daniel Flynn	101100 · In House Checking	-400.00
			703000 · Activities & Events-Lifestyles	400.00
				400.00
1975	07/07/2023	Claude Hurley	101100 · In House Checking	-168.00
			703000 · Activities & Events-Lifestyles	168.00
				168.00
1974	07/05/2023	Robert Bassler	101100 · In House Checking	-171.00
			703000 · Activities & Events-Lifestyles	171.00
				171.00
1980	07/05/2023	Bill Cockrell	101100 · In House Checking	-875.00

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Eagle Harbor Swim and Tennis Park

Check Detail

Num	Date	Name	Account	Original Amount
July 2023				
			703000 · Activities & Events-Lifestyles	875.00
				<hr/> 875.00
1979	07/25/2023	Claude Hurley	101100 · In House Checking	-168.00
			703000 · Activities & Events-Lifestyles	168.00
				<hr/> 168.00
ACH	07/06/2023	Boost Mobile	101300 · Debit Card	-35.00
			706500 · Telephone	35.00
				<hr/> 35.00
	07/06/2023	ALDI	101300 · Debit Card	-120.88
			700310 · Activities & Events-Tennis	120.88
				<hr/> 120.88
	07/10/2023	Publix	101300 · Debit Card	-22.31
			700310 · Activities & Events-Tennis	22.31
				<hr/> 22.31
	07/14/2023	Publix	101300 · Debit Card	-9.09
			700310 · Activities & Events-Tennis	9.09
				<hr/> 9.09
	07/16/2023	Publix	101300 · Debit Card	-38.57
			700310 · Activities & Events-Tennis	38.57
				<hr/> 38.57
	07/05/2023	Publix	101300 · Debit Card	-55.04
			700310 · Activities & Events-Tennis	55.04
				<hr/> 55.04
	07/10/2023	Publix	101300 · Debit Card	-27.37
			700310 · Activities & Events-Tennis	27.37
				<hr/> 27.37
	07/20/2023	Home Depot	101300 · Debit Card	-148.20
			705600 · Office Supplies	148.20
				<hr/> 148.20
	07/06/2023	Domino's Pizza	101300 · Debit Card	-66.76

Eagle Harbor Swim and Tennis Park

Check Detail

Num	Date	Name	Account	Original Amount
July 2023				
			700310 · Activities & Events-Tennis	66.76
				66.76
	07/14/2023	UPS Store	101300 · Debit Card	-85.01
			700310 · Activities & Events-Tennis	85.01
				85.01
	07/10/2023	Walmart	101300 · Debit Card	-47.18
			700310 · Activities & Events-Tennis	47.18
				47.18
	07/10/2023	Broudy's Liquors	101300 · Debit Card	-12.90
			700310 · Activities & Events-Tennis	12.90
				12.90
	07/06/2023	Rained Out	101300 · Debit Card	-140.00
			703360 · Dues & Subscriptions	140.00
				140.00
	07/22/2023	Apple	101300 · Debit Card	-12.29
			703360 · Dues & Subscriptions	12.29
				12.29
	07/05/2023	Publix	101300 · Debit Card	-150.48
			700310 · Activities & Events-Tennis	150.48
				150.48
	07/27/2023	Walmart	101300 · Debit Card	-90.73
			705600 · Office Supplies	90.73
				90.73
	07/25/2023	Walmart	101300 · Debit Card	-138.83
			705000 · Operating Supplies	34.07
			121000 · Merchandise - Tennis	104.76
				138.83
	07/27/2023	Publix	101300 · Debit Card	-25.16
			700310 · Activities & Events-Tennis	25.16
				25.16

Eagle Harbor Swim and Tennis Park
Check Detail

Num	Date	Name	Account	Original Amount
July 2023				
	07/27/2023	Publix	101300 · Debit Card	-70.14
			700310 · Activities & Events-Tennis	70.14
				70.14
	07/24/2023	Publix	101300 · Debit Card	-9.44
			700310 · Activities & Events-Tennis	9.44
				9.44
	07/24/2023	Winn Dixie	101300 · Debit Card	-9.65
			700310 · Activities & Events-Tennis	9.65
				9.65
	07/25/2023	Winn Dixie	101300 · Debit Card	-9.65
			700310 · Activities & Events-Tennis	9.65
				9.65
	07/27/2023	Publix	101300 · Debit Card	-7.53
			700310 · Activities & Events-Tennis	7.53
				7.53
TOTAL				133,718.19

Eagle Harbor Swim and Tennis Park Check Detail

June 2023

Num	Date	Name	Account	Original Amount
301430	06/02/2023	Comcast	101000 · Operating - Checking Account	-166.87
051123-0399	05/11/2023	706500 · Telephone		166.87
				<u>166.87</u>
301441	06/08/2023	Clay Electric Cooperative, Inc.	101000 · Operating - Checking Account	-2,443.00
051823-8909	05/18/2023	706010 · Electric		2,443.00
				<u>2,443.00</u>
301442	06/09/2023	Clay Electric Cooperative, Inc.	101000 · Operating - Checking Account	-380.00
051923-9071	05/19/2023	706010 · Electric		380.00
				<u>380.00</u>
301443	06/12/2023	Clay Electric Cooperative, Inc.	101000 · Operating - Checking Account	-2,132.00
052223-9204	05/22/2023	706010 · Electric		2,132.00
				<u>2,132.00</u>
102647	06/02/2023	Deonna Ice Cream	101000 · Operating - Checking Account	-981.39
INV00274349	05/23/2023	502100 · Food - Cost of Goods Sold		981.39
				<u>981.39</u>
102648	06/02/2023	Poolsure	101000 · Operating - Checking Account	-1,919.00
131295615178	05/25/2023	707010 · Chemicals - Pools		412.50
131295615174	05/25/2023	707010 · Chemicals - Pools		154.00
131295615177	05/25/2023	707010 · Chemicals - Pools		706.25
131295615173	05/25/2023	707010 · Chemicals - Pools		646.25
				<u>1,919.00</u>
201438	06/02/2023	Hampton Golf, Inc.	101000 · Operating - Checking Account	-500.00
126752	06/01/2023	703840 · Contract Services		250.00
		703840 · Contract Services		250.00
				<u>500.00</u>
201439	06/02/2023	Wilson Sporting Goods	101000 · Operating - Checking Account	-155.54
4541834965	05/15/2023	121000 · Merchandise - Tennis		155.54
				<u>155.54</u>
201440	06/02/2023	Gegervision IT	101000 · Operating - Checking Account	-660.00

Eagle Harbor Swim and Tennis Park

Check Detail

June 2023

Num	Date	Name	Account	Original Amount
6014	05/31/2023		703840 · Contract Services	330.00
			703840 · Contract Services	330.00
				660.00
301452	06/12/2023	Clay Electric Cooperative, Inc.	101000 · Operating - Checking Account	-389.00
052223-8792	05/22/2023		706010 · Electric	389.00
				389.00
301453	06/12/2023	Clay Electric Cooperative, Inc.	101000 · Operating - Checking Account	-315.00
052223-9170	05/22/2023		706010 · Electric	315.00
				315.00
301455	06/13/2023	Comcast	101000 · Operating - Checking Account	-465.14
052223-1455	05/22/2023		706500 · Telephone	465.14
				465.14
301457	06/01/2023	Premier Beverage Company, LLC	101000 · Operating - Checking Account	-1,260.00
0349088586	06/01/2023		703000 · Activities & Events-Lifestyles	1,260.00
				1,260.00
301458	06/01/2023	Sharp Energy, Inc.	101000 · Operating - Checking Account	-854.08
053123-9389	05/31/2023		706200 · Gas, Oil, and Propane	854.08
				854.08
102649	06/09/2023	Deonna Ice Cream	101000 · Operating - Checking Account	-415.83
INV00275237	05/30/2023		502100 · Food - Cost of Goods Sold	415.83
				415.83
102650	06/09/2023	Poolsure	101000 · Operating - Checking Account	-1,050.00
131295615331	06/06/2023		707010 · Chemicals - Pools	385.00
131295615344	06/06/2023		707010 · Chemicals - Pools	665.00
				1,050.00
201441	06/09/2023	Alsco	101000 · Operating - Checking Account	-77.00
LJAC1156539	05/25/2023		705440 · Towel Expense	77.00
				77.00
201442	06/09/2023	Cheney Brothers	101000 · Operating - Checking Account	-1,876.18

Eagle Harbor Swim and Tennis Park Check Detail

June 2023

Num	Date	Name	Account	Original Amount
05-924691401	05/26/2023		502100 · Food - Cost of Goods Sold	1,839.31
			702700 · Janitorial Supplies	36.87
				<u>1,876.18</u>
201443	06/09/2023	Eagle Harbor Golf Club	101000 · Operating - Checking Account	-132.00
1231	06/01/2023		703820 · Security Alarm Monitoring	66.00
			703820 · Security Alarm Monitoring	66.00
				<u>132.00</u>
201444	06/09/2023	HEAD/Penn Raquet Sports	101000 · Operating - Checking Account	-512.96
5193548732	05/01/2023		121000 · Merchandise - Tennis	512.96
				<u>512.96</u>
102652	06/09/2023	The Crossings at Fleming Island	101000 · Operating - Checking Account	-2,750.00
05.31.2023	06/01/2023		801100 · Management Fees	2,750.00
				<u>2,750.00</u>
102651	06/09/2023	The Crossings at Fleming Island	101000 · Operating - Checking Account	-7,780.00
05312023	06/01/2023		23703 · Boat Storage - Monthly	7,780.00
				<u>7,780.00</u>
301459	06/08/2023	North Florida Sales	101000 · Operating - Checking Account	-172.25
3668909	06/08/2023		121000 · Merchandise - Tennis	81.15
			700310 · Activities & Events-Tennis	91.10
				<u>172.25</u>
301460	06/02/2023	Premier Beverage Company, LLC	101000 · Operating - Checking Account	-177.50
110504500	06/02/2023		121000 · Merchandise - Tennis	177.50
				<u>177.50</u>
301461	06/14/2023	Comcast	101000 · Operating - Checking Account	-193.11
052323-0181	05/23/2023		706500 · Telephone	193.11
				<u>193.11</u>
201445	06/15/2023	Cheney Brothers	101000 · Operating - Checking Account	-759.06
05-924691396	05/26/2023		502100 · Food - Cost of Goods Sold	759.06
				<u>759.06</u>
201446	06/15/2023	HEAD/Penn Raquet Sports	101000 · Operating - Checking Account	-1,734.86

Eagle Harbor Swim and Tennis Park Check Detail

June 2023

Num	Date	Name	Account	Original Amount
5193550473	05/02/2023		121000 · Merchandise - Tennis	1,563.62
5193552624	05/04/2023		121000 · Merchandise - Tennis	171.24
				<hr/> 1,734.86
102653	06/16/2023	Roberts Oxygen Company	101000 · Operating - Checking Account	-104.15
H11916	05/31/2023		504100 · Beer - Cost of Goods Sold	104.15
				<hr/> 104.15
102654	06/16/2023	Deonna Ice Cream	101000 · Operating - Checking Account	-799.99
INV00276256	06/06/2023		502100 · Food - Cost of Goods Sold	799.99
				<hr/> 799.99
102655	06/16/2023	Poolsure	101000 · Operating - Checking Account	-2,168.75
131295615473	06/12/2023		707010 · Chemicals - Pools	1,237.50
131295615477	06/12/2023		707010 · Chemicals - Pools	395.00
131295615476	06/12/2023		707010 · Chemicals - Pools	536.25
				<hr/> 2,168.75
102656	06/16/2023	Governmental Management Servi	101000 · Operating - Checking Account	-455.11
581	06/01/2023		801100 · Management Fees	455.11
				<hr/> 455.11
301462	06/29/2023	Clay County Utility Authority	101000 · Operating - Checking Account	-638.59
060823-8333	06/08/2023		706100 · Water & Sewerage	638.59
				<hr/> 638.59
301463	06/29/2023	Clay County Utility Authority	101000 · Operating - Checking Account	-160.65
060823-8335	06/08/2023		706100 · Water & Sewerage	160.65
				<hr/> 160.65
301464	06/29/2023	Clay County Utility Authority	101000 · Operating - Checking Account	-394.95
060823-7156	06/08/2023		706100 · Water & Sewerage	394.95
				<hr/> 394.95
301465	06/29/2023	Clay County Utility Authority	101000 · Operating - Checking Account	-232.06
060823-8330	06/08/2023		706100 · Water & Sewerage	232.06
				<hr/> 232.06

Eagle Harbor Swim and Tennis Park Check Detail

June 2023

Num	Date	Name	Account	Original Amount
301466	06/29/2023	Clay County Utility Authority	101000 · Operating - Checking Account	-943.10
060823-0021	06/08/2023		706100 · Water & Sewerage	943.10
				943.10
301467	06/29/2023	Clay County Utility Authority	101000 · Operating - Checking Account	-1,334.19
060823-0041	06/08/2023		706100 · Water & Sewerage	1,334.19
				1,334.19
301468	06/29/2023	Clay County Utility Authority	101000 · Operating - Checking Account	-656.35
060823-7152	06/08/2023		706100 · Water & Sewerage	656.35
				656.35
301469	06/25/2023	Comcast	101000 · Operating - Checking Account	-602.52
060423-1433	06/04/2023		706500 · Telephone	602.52
				602.52
301470	06/30/2023	Comcast	101000 · Operating - Checking Account	-166.87
061123-0399	06/11/2023		706500 · Telephone	166.87
				166.87
102657	06/16/2023	The Crossings at Fleming Island	101000 · Operating - Checking Account	-18,179.72
MAY23 REIM CDI	05/31/2023		22475 · Lifeguard Training	420.00
			608000 · Employee Training & Education	138.00
			22480 · Swim Team	5,121.37
			703000 · Activities & Events-Lifestyles	2,835.69
			703830 · Muzak	53.90
			703840 · Contract Services	3,057.50
			704010 · Pool and Tennis Maintenance	1,084.56
			705290 · Operating Supplies-Misc.	334.13
			705600 · Office Supplies	2,678.52
			705600 · Office Supplies	31.95
			706500 · Telephone	80.00
			708300 · License and Permits	2,344.10
				18,179.72
301471	06/24/2023	Comcast	101000 · Operating - Checking Account	-292.48
060323-1039	06/03/2023		706500 · Telephone	292.48
				292.48
301472	06/15/2023	North Florida Sales	101000 · Operating - Checking Account	-152.20

Eagle Harbor Swim and Tennis Park Check Detail

June 2023

Num	Date	Name	Account	Original Amount
3674441	06/15/2023		700310 · Activities & Events-Tennis	152.20
				152.20
102658	06/26/2023	Deonna Ice Cream	101000 · Operating - Checking Account	-1,029.10
INV00277218	06/13/2023		502100 · Food - Cost of Goods Sold	1,029.10
				1,029.10
102659	06/26/2023	Poolsure	101000 · Operating - Checking Account	-1,467.50
131295615733	06/16/2023		707010 · Chemicals - Pools	316.25
131295615756	06/19/2023		707010 · Chemicals - Pools	610.00
131295615757	06/19/2023		707010 · Chemicals - Pools	541.25
				1,467.50
Visa	06/26/2023	GFL Environmental	101000 · Operating - Checking Account	-1,522.40
UG0000106744	06/21/2023		706310 · Refuse and Portables	844.54
UG0000106698	06/21/2023		706310 · Refuse and Portables	677.86
				1,522.40
102661	06/26/2023	Welch Tennis Courts Inc	101000 · Operating - Checking Account	-229.98
72254	06/12/2023		704050 · Tennis Courts - Repair & Maint.	229.98
				229.98
102662	06/26/2023	Roberts Oxygen Company	101000 · Operating - Checking Account	-52.25
208693	06/15/2023		705400 · Miscellaneous Expenses	52.25
				52.25
102663	06/26/2023	Pepsi-Cola	101000 · Operating - Checking Account	-3,485.02
09909408	06/01/2023		502200 · Beverages Cost Of Goods Sold	940.57
17838161	06/01/2023		502200 · Beverages Cost Of Goods Sold	618.39
17838162	06/01/2023		502200 · Beverages Cost Of Goods Sold	849.50
09582309	06/02/2023		502200 · Beverages Cost Of Goods Sold	1,076.56
				3,485.02
201447	06/26/2023	Alisco	101000 · Operating - Checking Account	-231.00
LJAC1157456	06/01/2023		705440 · Towel Expense	77.00
LJAC1158367	06/08/2023		705440 · Towel Expense	77.00
LJAC1159292	06/15/2023		705440 · Towel Expense	77.00
				231.00

Eagle Harbor Swim and Tennis Park Check Detail

June 2023

Num	Date	Name	Account	Original Amount
201448	06/26/2023	Cheney Brothers	101000 · Operating - Checking Account	-7,083.44
05-924721554	06/02/2023	702700 · Janitorial Supplies		323.88
		502100 · Food - Cost of Goods Sold		1,436.16
		502200 · Beverages Cost Of Goods Sold		11.06
		705230 · Paper Supplies		485.28
05-924743841	06/07/2023	702700 · Janitorial Supplies		318.40
		502100 · Food - Cost of Goods Sold		1,615.93
		705230 · Paper Supplies		225.46
05-924760397	06/10/2023	702700 · Janitorial Supplies		115.02
		705230 · Paper Supplies		931.62
05-924773155	06/13/2023	702700 · Janitorial Supplies		120.61
		705230 · Paper Supplies		77.95
		502100 · Food - Cost of Goods Sold		1,201.96
05-924785724	06/15/2023	121000 · Merchandise - Tennis		31.76
		700310 · Activities & Events-Tennis		188.35
				<u>7,083.44</u>
201449	06/26/2023	Eagle Harbor Golf Club	101000 · Operating - Checking Account	-141.24
1229	06/01/2023	703820 · Security Alarm Monitoring		70.62
		703820 · Security Alarm Monitoring		70.62
				<u>141.24</u>
201450	06/26/2023	K-Swiss	101000 · Operating - Checking Account	-129.98
98743505	05/09/2023	121000 · Merchandise - Tennis		129.98
				<u>129.98</u>
	06/28/2023	Deonna Ice Cream	101000 · Operating - Checking Account	0.00
INV00278265	06/20/2023	Deonna Ice Cream	200100 · Accounts Payable-StrongRoom	-840.96
				<u>-840.96</u>
301477	06/01/2023	North Florida Sales	101000 · Operating - Checking Account	-76.94
3663700	06/01/2023	504100 · Beer - Cost of Goods Sold		76.94
				<u>76.94</u>
301478	06/08/2023	North Florida Sales	101000 · Operating - Checking Account	-365.93
3669284	06/08/2023	504100 · Beer - Cost of Goods Sold		365.93
				<u>365.93</u>
301483	06/23/2023	North Florida Sales	101000 · Operating - Checking Account	-420.90
3679189	06/22/2023	504100 · Beer - Cost of Goods Sold		420.90
				<u>420.90</u>

Eagle Harbor Swim and Tennis Park Check Detail

June 2023

Num	Date	Name	Account	Original Amount
				420.90
1959	06/09/2023	Ashton Taylor	101100 · In House Checking	-200.00
			703000 · Activities & Events-Lifestyles	200.00
				200.00
1956	06/02/2023	Footloose Entertainment	101100 · In House Checking	-600.00
			703000 · Activities & Events-Lifestyles	600.00
				600.00
1957	06/02/2023	Amazing Face Painting by Linda	101100 · In House Checking	-1,400.00
			703000 · Activities & Events-Lifestyles	1,400.00
				1,400.00
1950	06/02/2023	Footloose Entertainment	101100 · In House Checking	-1,400.00
			703000 · Activities & Events-Lifestyles	1,400.00
				1,400.00
1951	06/02/2023	Amazing Face Painting by Linda	101100 · In House Checking	-1,750.00
			703000 · Activities & Events-Lifestyles	1,750.00
				1,750.00
1958	06/05/2023	Andrew Ford	101100 · In House Checking	-168.00
			703000 · Activities & Events-Lifestyles	168.00
				168.00
1960	06/30/2023	Candace Hall	101100 · In House Checking	-105.32
			22480 · Swim Team	105.32
				105.32
ACH	06/06/2023	Boost Mobile	101300 · Debit Card	-35.00
			706500 · Telephone	35.00
				35.00
	06/19/2023	Publix	101300 · Debit Card	-5.36
			700310 · Activities & Events-Tennis	5.36
				5.36

Eagle Harbor Swim and Tennis Park Check Detail

June 2023

Num	Date	Name	Account	Original Amount
	06/14/2023		101300 · Debit Card	-5.38
			700310 · Activities & Events-Tennis	5.38
				5.38
	06/10/2023 Marshalls		101300 · Debit Card	-85.98
			705290 · Operating Supplies-Misc.	85.98
				85.98
	06/11/2023 Walmart		101300 · Debit Card	-24.14
			705600 · Office Supplies	24.14
				24.14
	06/07/2023 UPS Store		101300 · Debit Card	-11.83
			703290 · Member & Marketing Expenses	11.83
				11.83
	06/12/2023 Walmart		101300 · Debit Card	-99.94
			700310 · Activities & Events-Tennis	99.94
				99.94
	06/12/2023 Publix		101300 · Debit Card	-164.86
			700310 · Activities & Events-Tennis	164.86
				164.86
	06/20/2023 Crown Trophy		101300 · Debit Card	-123.30
			700310 · Activities & Events-Tennis	123.30
				123.30
	06/21/2023 costco		101300 · Debit Card	-359.15
			700310 · Activities & Events-Tennis	359.15
				359.15
	06/16/2023 Winn Dixie		101300 · Debit Card	-64.41
			705290 · Operating Supplies-Misc.	64.41
				64.41
	06/09/2023 bealls		101300 · Debit Card	-33.76

Eagle Harbor Swim and Tennis Park Check Detail

June 2023

Num	Date	Name	Account	Original Amount
			705600 · Office Supplies	33.76
				33.76
	06/09/2023	tj-maxx	101300 · Debit Card	-42.98
			705600 · Office Supplies	42.98
				42.98
	06/14/2023	Walmart	101300 · Debit Card	-39.12
			700310 · Activities & Events-Tennis	39.12
				39.12
	06/22/2023	Apple	101300 · Debit Card	-12.29
			703360 · Dues & Subscriptions	12.29
				12.29
	06/27/2023	Publix	101300 · Debit Card	-56.45
			700310 · Activities & Events-Tennis	56.45
				56.45
	06/27/2023	Publix	101300 · Debit Card	-83.30
			700310 · Activities & Events-Tennis	83.30
				83.30
	06/23/2023	Winn Dixie	101300 · Debit Card	-107.46
			700310 · Activities & Events-Tennis	107.46
				107.46
	06/21/2023	goodr	101300 · Debit Card	-397.50
			121000 · Merchandise - Tennis	397.50
				397.50
	06/28/2023	Target	101300 · Debit Card	-18.91
			705600 · Office Supplies	18.91
				18.91
	06/28/2023	Publix	101300 · Debit Card	-15.87
			700310 · Activities & Events-Tennis	15.87
				15.87

Eagle Harbor Swim and Tennis Park Check Detail

June 2023

Num	Date	Name	Account	Original Amount
				15.87
	06/28/2023	Sunshine 346	101300 · Debit Card	-10.00
			607300 · Travel	10.00
				10.00
	06/28/2023	Walmart	101300 · Debit Card	-71.53
			704050 · Tennis Courts - Repair & Maint.	71.53
				71.53
	06/29/2023	Dollar Tree	101300 · Debit Card	-15.94
			700310 · Activities & Events-Tennis	15.94
				15.94
	06/22/2023	Publix	101300 · Debit Card	-48.78
			700310 · Activities & Events-Tennis	48.78
				48.78
	06/22/2023	Broudy's Liquors	101300 · Debit Card	-45.13
			700310 · Activities & Events-Tennis	45.13
				45.13
	06/30/2023	Crown Trophy	101300 · Debit Card	-64.50
			703290 · Member & Marketing Expenses	64.50
				64.50
	06/30/2023	Broudy's Liquors	101300 · Debit Card	-153.63
			700310 · Activities & Events-Tennis	153.63
				153.63
	06/28/2023	Walmart	101300 · Debit Card	-59.68
			700310 · Activities & Events-Tennis	59.68
				59.68
	06/30/2023	Walmart	101300 · Debit Card	-153.32
			700310 · Activities & Events-Tennis	153.32
				153.32

Eagle Harbor Swim and Tennis Park Check Detail

June 2023

Num	Date	Name	Account	Original Amount
	06/30/2023	Winn Dixie	101300 · Debit Card	-50.57
			700310 · Activities & Events-Tennis	50.57
				50.57
102537	06/30/2023	Winn Dixie	101300 · Debit Card	0.00
				0.00
	06/30/2023	Sonny's Bbq	101300 · Debit Card	-808.51
			700310 · Activities & Events-Tennis	808.51
				808.51
	06/04/2023	Hyatt Regency Grand Cypress	101300 · Debit Card	-1,271.94
			607300 · Travel	1,271.94
				1,271.94
	06/15/2023	Rained Out	101300 · Debit Card	-144.00
			703360 · Dues & Subscriptions	144.00
				144.00
	06/26/2023	ULINE	101300 · Debit Card	-720.66
			702700 · Janitorial Supplies	720.66
				720.66
	06/10/2023	Amazon	101300 · Debit Card	-94.06
			705600 · Office Supplies	94.06
				94.06
	06/10/2023	Amazon	101300 · Debit Card	-150.80
			705600 · Office Supplies	150.80
				150.80
	06/12/2023	Amazon	101300 · Debit Card	-40.84
			705600 · Office Supplies	40.84
				40.84
TOTAL				83,401.41

FIFTH ORDER OF BUSINESS

Financial Statements

September 30, 2022

The Crossings at Fleming Island Community Development District

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
The Crossings at Fleming Island Community Development District

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of *The Crossings at Fleming Island Community Development District* (the "District"), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, the respective financial position of the governmental activities, the business-type activities, and each major fund of the District as of September 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibility for the Audit of Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis starting on page 3, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated June 29, 2023, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Orlando, Florida

June 29, 2023

Our discussion and analysis of *The Crossings at Fleming Island Community Development District* (the "District") financial accomplishments provide an overview of the District's financial activities for the year ended September 30, 2022. Please read it in conjunction with the District's Independent Auditor's Report, financial statements and accompanying notes.

This information is being presented to provide additional information regarding the activities of the District and to meet the disclosure requirements of Government Accounting Standards Board Statement (GASB) No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments* issued June 1999.

Financial Highlights

- The liabilities of the District exceeded its assets and deferred outflows at September 30, 2022 by \$9,669,021, an increase in net position of \$2,893,426 in comparison with the prior year.
- At September 30, 2022, the District's governmental funds reported a combined fund balance of \$7,267,723, an increase of \$212,541 in comparison with the prior year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to *The Crossings at Fleming Island Community Development District's* financial statements. The District's financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to financial statements.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the District's assets, deferred outflows of resources, and liabilities, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Both of the government-wide financial statements distinguish functions of the District that are principally supported by assessments (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the District include general (administration, finance, and community services), physical environment (maintenance and operations) and culture and recreation. The business-type activities of the District include the Utility (water and sewer) and Golf Course operation.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has two fund categories: Governmental and Proprietary Funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains two individual governmental funds. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances for the general fund, and debt service fund which are considered to be major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Proprietary Funds

The District maintains one type of proprietary fund: enterprise. The District maintains two enterprise funds. An enterprise fund is used to report the same functions presented as *business-type activities* in the government-wide financial statements. The District uses an enterprise fund to account for the operations of the water and sewer utility services and golf services within the District. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide information for the utility and golf funds, which are considered major funds.

Notes to Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Government-Wide Financial Analysis

Statement of Net Position

The District's net position was \$(9,669,021) at September 30, 2022. The following analysis focuses on the net position of the District's governmental activities.

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2022	2021	2022	2021	2022	2021
Assets						
Current and other assets	\$ 7,784,130	\$ 7,500,460	6,135,835	\$ 5,770,555	\$ 13,919,965	\$ 13,271,015
Capital assets, net	10,465,359	10,356,501	13,177,560	13,155,979	23,642,919	23,512,480
Total assets	18,249,489	17,856,961	19,313,395	18,926,534	37,562,884	36,783,495
Deferred Outflows	814,557	852,177	1,210,916	1,295,892	2,025,473	2,148,069
Liabilities						
Current liabilities	946,891	936,044	7,373,935	6,710,397	8,320,826	7,646,441
Long-term liabilities	19,595,277	21,502,196	21,341,275	22,345,374	40,936,552	43,847,570
Total liabilities	20,542,168	22,438,240	28,715,210	29,055,771	49,257,378	51,494,011
Net Position						
Net investment in capital assets	(8,315,361)	(10,293,518)	(10,152,799)	(10,703,503)	(18,468,160)	(20,997,021)
Restricted	2,081,443	2,164,980	1,658,555	1,483,298	3,739,998	3,648,278
Unrestricted	4,755,796	4,399,436	303,345	386,860	5,059,141	4,786,296
Total net position	\$ (1,478,122)	\$ (3,729,102)	\$ (8,190,899)	\$ (8,833,345)	\$ (9,669,021)	\$ (12,562,447)

The Crossings at Fleming Island Community Development District
Management's Discussion and Analysis

Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The following is a summary of the District's governmental activities for the fiscal years ended September 30, 2022 and 2021.

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2022	2021	2022	2021	2022	2021
Revenues						
Program revenues:						
Charges for services	\$ 7,232,221	\$ 8,215,917	\$ 10,245,213	\$ 9,490,111	\$ 17,477,434	\$ 17,706,028
Operating grants and Contributions	10,786	856	-	-	10,786	856
General revenues:						
Investment earnings	61,656	6,072	27,014	3,335	88,670	9,407
Other	-	5,360	-	-	-	5,360
Total revenues	7,304,663	8,228,205	10,272,227	9,493,446	17,576,890	17,721,651
Expenses						
Governmental activities:						
General government	299,963	249,851	-	-	299,963	249,851
Physical environment	1,733,728	1,791,690	-	-	1,733,728	1,791,690
Recreation	1,879,684	1,679,559	-	-	1,879,684	1,679,559
Interest	1,071,910	1,227,617	-	-	1,071,910	1,227,617
Business - type activities:						
Water and sewer	-	-	5,691,859	5,474,916	5,691,859	5,474,916
Golf and restaurant	-	-	3,954,778	3,510,048	3,954,778	3,510,048
Total expenses	4,985,285	4,948,717	9,646,637	8,984,964	14,631,922	13,933,681
Increase (Decrease) in Net Position Before Transfers	2,319,378	3,279,488	625,590	508,482	2,944,968	3,787,970
Transfers	(68,398)	-	68,398	-	-	-
Increase (Decrease) in Net Position	2,250,980	3,279,488	693,988	508,482	2,944,968	3,787,970
Net position, beginning	(3,729,102)	(7,008,590)	(8,833,345)	(9,341,827)	(12,562,447)	(16,350,417)
Restatement	-	-	(51,542)	-	(51,542)	-
Net position, end	\$ (1,478,122)	\$ (3,729,102)	\$ (8,190,899)	\$ (8,833,345)	\$ (9,669,021)	\$ (12,562,447)

Governmental Activities

As noted above and in the statement of activities, the cost of all governmental activities during the year ended September 30, 2022 was \$4,985,285. The majority of these costs are comprised of physical environment and recreation expenditures.

Business-Type Activities

The cost of the business-type activities was \$9,646,637, a 7.4% increase from the prior year. The costs of those activities were paid for by charges for services, which accounted for 99% of total business-type revenues. Charges for services increased \$755,102 or 8% from the prior year.

Financial Analysis of the Government's Funds

Governmental Funds

The District uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. The focus of the District's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. At September 30, 2022, the District's governmental funds reported combined ending fund balances of \$7,267,723. Of this total, \$211,787 is nonspendable, \$2,511,927 is restricted, \$26,835 is assigned and \$4,517,174 is unassigned.

The fund balance of the general fund increased \$356,360, primarily due to assessments and charges for services in excess of expenditures. The debt service fund balance decreased \$143,819 due to a decrease in debt service assessment revenue.

Proprietary Funds

The District's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The Water and Sewer Fund reported operating income of \$1,697,932, which is an increase of \$65,713 from the previous year. Of the total net position in the amount of \$(5,797,780), \$1,658,555 is restricted for renewal, replacement, and debt service.

The Golf Course Fund reported an operating loss of \$24,294, which is a decrease of \$71,860 from the previous year operating loss.

General Fund Budgetary Highlights

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. There were no amendments to the September 30, 2022 general fund budget. The legal level of budgetary control is at the fund level.

Capital Asset and Debt Administration

Capital Assets

At September 30, 2022, the District had \$23,401,800 invested in capital assets. More detailed information about the District's capital assets is presented in the notes to the financial statements.

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2022	2021	2022	2021	2022	2021
Land	\$ 2,298,612	\$ 2,298,612	\$ 3,599,131	\$ 3,599,131	\$ 5,897,743	\$ 5,897,743
Improvements and equipment	12,398,374	11,918,887	107,569	347,601	12,505,943	12,266,488
Water and sewer facilities	-	-	20,424,770	20,096,198	20,424,770	20,096,198
Golf course and improvements	-	-	3,230,427	3,206,918	3,230,427	3,206,918
Leased asset	-	-	347,601	-	347,601	-
Accumulated depreciation	(4,231,627)	(3,860,998)	(14,531,938)	(13,853,837)	(18,763,565)	(17,714,835)
Total	\$10,465,359	\$10,356,501	\$ 13,177,560	\$13,396,011	\$ 23,642,919	\$ 23,752,512

Capital Debt

At September 30, 2022, the District had \$44,325,000 in bonds outstanding, including matured bonds payable of \$3,200,000. The District also had leases payable of \$283,193. More detailed information about the District's capital debt is presented in the notes to the financial statements.

Economic Factors and Next Year's Budget

It is difficult to predict what significant effect the current economic condition and the matured bonds payable will have on the financial position or results of operations of the District in fiscal year 2023.

Requests for Information

If you have questions about this report or need additional financial information, contact *The Crossings at Fleming Island Community Development District's* Finance Department at 5385 N. Nob Hill Road, Sunrise, Florida 33351.

FINANCIAL STATEMENTS

The Crossings at Fleming Island Community Development District
Statement of Net Position
September 30, 2022

	Governmental Activities	Business-type Activities	Total
Assets			
Cash	\$ 1,002,649	\$ 660,317	\$ 1,662,966
Investments	3,994,741	2,885,303	6,880,044
Internal balances	102,148	(102,148)	-
Accounts receivable	46,678	333,473	380,151
Inventories	45,023	119,438	164,461
Prepaid costs	41,921	74,079	116,000
Deposits	39,043	7,146	46,189
Restricted Assets:			
Temporarily restricted investments	2,511,927	2,158,227	4,670,154
Capital Assets:			
Capital assets not being depreciated	2,298,612	3,599,131	5,897,743
Capital assets being depreciated, net	8,166,747	9,578,429	17,745,176
Total assets	18,249,489	19,313,395	37,562,884
Deferred Outflows of Resources:			
Deferred amount on refunding	814,557	1,210,916	2,025,473
Total Assets and Deferred Outflows of Resources	19,064,046	20,524,311	39,588,357
Liabilities			
Accounts payable and accrued expenses	266,303	823,946	1,090,249
Accrued interest payable	430,484	449,821	880,305
Matured bonds payable	-	3,200,000	3,200,000
Matured interest payable	-	2,570,668	2,570,668
Unearned revenue	235,981	48,425	284,406
Customer deposits	14,123	281,075	295,198
Noncurrent liabilities:			
Due within one year	1,665,000	1,495,211	3,160,211
Due in more than one year	17,930,277	19,846,064	37,776,341
Total liabilities	20,542,168	28,715,210	49,257,378
Net Position			
Net investment in capital assets	(8,315,361)	(10,152,799)	(18,468,160)
Restricted for debt service	2,081,443	1,370,130	3,451,573
Restricted for renewal and replacement	-	288,425	288,425
Unrestricted	4,755,796	303,345	5,059,141
Total net position	\$ (1,478,122)	\$ (8,190,899)	\$ (9,669,021)

The Crossings at Fleming Island Community Development District
Statement of Activities
Year Ended September 30, 2022

Functions/Programs	Expenses	Program Revenue		Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Primary Government		
				Governmental Activities	Business-type Activities	Total
Governmental Activities:						
General government	\$ 299,963	\$ 290,236	\$ -	\$ (9,727)	\$ -	\$ (9,727)
Physical environment	1,733,728	1,641,769	-	(91,959)	-	(91,959)
Recreation	1,879,684	2,415,710	-	536,026	-	536,026
Interest on long-term debt	1,071,910	2,884,506	10,786	1,823,382	-	1,823,382
Total governmental activities	4,985,285	7,232,221	10,786	2,257,722	-	2,257,722
Business-type Activities:						
Water and sewer	5,691,859	6,485,903	-	-	794,044	794,044
Golf and restaurant	3,954,778	3,759,310	-	-	(195,468)	(195,468)
Total business-type activities	9,646,637	10,245,213	-	-	598,576	598,576
Total primary government	\$ 14,631,922	\$ 17,477,434	\$ 10,786	2,257,722	598,576	2,856,298
General Revenues:						
Investment and other income				61,656	27,014	88,670
Transfers				(68,398)	68,398	-
Total general revenues and transfers				(6,742)	95,412	88,670
Change in net position				2,250,980	693,988	2,944,968
Net position, beginning				(3,729,102)	(8,833,345)	(12,562,447)
Restatement, implementation of GASB 87				-	(51,542)	(51,542)
Net position, ending				\$ (1,478,122)	\$ (8,190,899)	\$ (9,669,021)

The Crossings at Fleming Island Community Development District
Balance Sheet - Governmental Funds
September 30, 2022

	General	Debt Service	Total Governmental Funds
Assets			
Cash	\$ 1,002,649	\$ -	\$ 1,002,649
Investments	3,994,741	2,511,927	6,506,668
Accounts receivable	46,678	-	46,678
Inventory	45,023	-	45,023
Prepaid costs	41,921	-	41,921
Due from other funds	16,348	-	16,348
Advance to other fund	85,800	-	85,800
Deposits	39,043	-	39,043
Total assets	\$ 5,272,203	\$ 2,511,927	\$ 7,784,130
Liabilities and Fund Balances			
Liabilities:			
Accounts payable and accrued expenses	\$ 266,303	\$ -	\$ 266,303
Unearned revenue	235,981	-	235,981
Deposits	14,123	-	14,123
Total liabilities	516,407	-	516,407
Fund Balances:			
Nonspendable	211,787	-	211,787
Restricted for debt service	-	2,511,927	2,511,927
Assigned for subsequent years' expenditures	26,835	-	26,835
Unassigned	4,517,174	-	4,517,174
Total fund balances	4,755,796	2,511,927	7,267,723
Total liabilities and fund balances	\$ 5,272,203	\$ 2,511,927	
Amounts reported for governmental activities in the statement of net position are different because:			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.			10,465,359
Deferred amounts on refunding are not financial resources and therefore are not reported in the funds.			814,557
Liabilities not due and payable from current available resources are not reported in governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide statements.			
Accrued interest payable		(430,484)	
Bonds payable		(19,595,277)	(20,025,761)
Net position of governmental activities			\$ (1,478,122)

The Crossings at Fleming Island Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds
Year Ended September 30, 2022

	General	Debt Service	Total Governmental Funds
Revenues			
Special assessments	\$ 3,705,806	\$ 2,884,506	\$ 6,590,312
Charges for services	641,909	-	641,909
Investment and other income	61,656	10,786	72,442
Total revenues	<u>4,409,371</u>	<u>2,895,292</u>	<u>7,304,663</u>
Expenditures			
Current			
General government	262,343	-	262,343
Physical environment	1,354,200	-	1,354,200
Recreation	1,879,684	-	1,879,684
Debt Service:			
Interest	-	1,119,111	1,119,111
Principal	-	1,920,000	1,920,000
Capital outlay	488,386	-	488,386
Total expenditures	<u>3,984,613</u>	<u>3,039,111</u>	<u>7,023,724</u>
Excess (Deficit) of Revenues Over Expenditures	<u>424,758</u>	<u>(143,819)</u>	<u>280,939</u>
Other Financing Sources (Uses):			
Transfer out	(68,398)	-	(68,398)
Total other financing sources (uses)	<u>(68,398)</u>	<u>-</u>	<u>(68,398)</u>
Net change in fund balances	356,360	(143,819)	212,541
Fund balances, beginning of year	4,399,436	2,655,746	7,055,182
Fund balances, end of year	<u>\$ 4,755,796</u>	<u>\$ 2,511,927</u>	<u>\$ 7,267,723</u>

The Crossings at Fleming Island Community Development District
**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of
Governmental Funds to the Statement of Activities.**
Year Ended September 30, 2022

Amounts reported for Governmental Activities in the Statement of Activities are different because:

Net change in fund balances - total governmental funds	\$	212,541
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Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources; however, in the statement of net position the cost of those assets is recorded as capital assets.		479,487
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Depreciation on capital assets is not recognized in the governmental fund statement; however, it is reported as an expense in the statement of activities.		(370,629)
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Repayments of long-term liabilities are reported as expenditures in governmental funds, while repayments reduce long-term liabilities in the statement of net position.		1,920,000
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Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Change in accrued interest	60,282	
Amortization of bond discount	(13,081)	
Amortization of deferred amount on refunding	(37,620)	9,581

Change in net position of governmental activities	\$	<u>2,250,980</u>
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The Crossings at Fleming Island Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - General Fund
Year Ended September 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Special assessments	\$ 3,695,680	\$ 3,695,680	\$ 3,705,806	\$ 10,126
Charges for services	474,200	474,200	641,909	167,709
Investment and other income	6,000	6,000	61,656	55,656
Total revenues	4,175,880	4,175,880	4,409,371	233,491
Expenditures				
Current				
General government	272,200	272,200	262,343	9,857
Physical environment	1,405,892	1,405,892	1,354,200	51,692
Recreation	1,710,250	1,710,250	1,879,684	(169,434)
Capital outlay	763,974	763,974	488,386	275,588
Total expenditures	4,152,316	4,152,316	3,984,613	167,703
Excess (Deficit) of Revenues Over Expenditures	23,564	23,564	424,758	401,194
Other Financing Sources (Uses):				
Transfers out	(75,000)	(75,000)	(68,398)	6,602
Total other financing sources (uses)	(75,000)	(75,000)	(68,398)	6,602
Net change in fund balance	(51,436)	(51,436)	356,360	407,796
Fund balance, beginning	4,399,436	4,399,436	4,399,436	-
Fund balance, ending	\$ 4,348,000	\$ 4,348,000	\$ 4,755,796	\$ 407,796

The Crossings at Fleming Island Community Development District
Statement of Net Position - Proprietary Funds
September 30, 2022

	Enterprise Funds		
	Water and Sewer	Golf Course	Total
Assets			
Current Assets:			
Cash and cash equivalents	\$ 445,139	\$ 215,178	\$ 660,317
Investments	4,949,223	94,307	5,043,530
Accounts receivable, net	309,098	24,375	333,473
Inventories	-	119,438	119,438
Prepaid expenses and deposits	-	81,225	81,225
Total current assets	5,703,460	534,523	6,237,983
Noncurrent Assets:			
Capital Assets:			
Land and improvements	20,136,098	3,598,831	23,734,929
Equipment and furniture	288,972	3,685,597	3,974,569
Less accumulated depreciation	(12,356,442)	(2,175,496)	(14,531,938)
Total noncurrent assets	8,068,628	5,108,932	13,177,560
Total assets	13,772,088	5,643,455	19,415,543
Deferred Outflows of Resources			
Deferred amount on refunding	1,210,916	-	1,210,916
Total Assets and Deferred Outflow of Resources	14,983,004	5,643,455	20,626,459
Liabilities			
Current Liabilities:			
Accounts payable and accrued expenses	373,276	450,670	823,946
Accrued interest payable	405,601	44,220	449,821
Due to other funds	2,750	13,598	16,348
Customer deposits	281,075	-	281,075
Unearned revenue	-	48,425	48,425
Matured interest payable	-	2,570,668	2,570,668
Matured bonds payable	-	3,200,000	3,200,000
Bonds, notes and loans payable	930,000	565,211	1,495,211
Total current liabilities	1,992,702	6,892,792	8,885,494
Noncurrent Liabilities:			
Advance from other funds	-	85,800	85,800
Bonds, notes and loans payable	18,788,082	1,057,982	19,846,064
Total noncurrent liabilities	18,788,082	1,143,782	19,931,864
Total liabilities	20,780,784	8,036,574	28,817,358
Net Position			
Net investment in capital assets	(10,438,538)	285,739	(10,152,799)
Restricted for debt service	1,370,130	-	1,370,130
Restricted for other purposes	288,425	-	288,425
Unrestricted	2,982,203	(2,678,858)	303,345
Total net position	\$ (5,797,780)	\$ (2,393,119)	\$ (8,190,899)

The Crossings at Fleming Island Community Development District
Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds
Year Ended September 30, 2022

	Enterprise Funds		
	Water and Sewer	Golf Course	Total
Operating Revenues			
Charges for services	\$ 6,485,903	\$ 3,759,310	\$ 10,245,213
Total operating revenues	<u>6,485,903</u>	<u>3,759,310</u>	<u>10,245,213</u>
Operating Expenses			
Water and sewer	4,292,790	-	4,292,790
Golf and restaurant	-	3,600,684	3,600,684
Depreciation	495,181	182,920	678,101
Total Operating Expenses	<u>4,787,971</u>	<u>3,783,604</u>	<u>8,571,575</u>
Operating income (loss)	<u>1,697,932</u>	<u>(24,294)</u>	<u>1,673,638</u>
Nonoperating Revenues (Expenses)			
Interest and investment revenue	26,771	243	27,014
Interest expense	(903,888)	(171,174)	(1,075,062)
Total nonoperating revenue (expenses)	<u>(877,117)</u>	<u>(170,931)</u>	<u>(1,048,048)</u>
Income (loss) before transfers	<u>820,815</u>	<u>(195,225)</u>	<u>625,590</u>
Transfers in	<u>44,889</u>	<u>23,509</u>	<u>68,398</u>
Change in net position	<u>865,704</u>	<u>(171,716)</u>	<u>693,988</u>
Total net position, beginning	(6,663,484)	(2,169,861)	(8,833,345)
Restatement, implementation of GASB 87	-	(51,542)	(51,542)
Total net position, ending	<u>\$ (5,797,780)</u>	<u>\$ (2,393,119)</u>	<u>\$ (8,190,899)</u>

The Crossings at Fleming Island Community Development District
Statement of Cash Flows - Proprietary Funds
Year Ended September 30, 2022

	Water and Sewer	Golf Course	Total
Cash Flows from Operating Activities			
Receipts from customers and users	\$ 6,455,016	\$ 3,751,422	\$ 10,206,438
Payments to suppliers of goods and services	(4,215,952)	(3,513,437)	(7,729,389)
Net cash provided (used) by operating activities	2,239,064	237,985	2,477,049
Cash Flows from Non-Capital Financing Activities			
Transfers (to)/from other funds	44,889	23,509	68,398
Increase (decrease) in due to other funds	2,750	-	2,750
Net cash provided (used) by non-capital financing activities	47,639	23,509	71,148
Cash Flows from Capital and Related Financing Activities			
Principal paid on debt	(905,000)	(115,950)	(1,020,950)
Purchase of capital assets	(328,572)	(23,509)	(352,081)
Interest paid on debt	(823,322)	(83,559)	(906,881)
Net cash used by capital and related financing activities	(2,056,894)	(223,018)	(2,279,912)
Cash Flows from Investing Activities			
Interest earnings	26,771	243	27,014
Sale (purchase) of investments	(68,358)	(293)	(68,651)
Net cash provided (used) by investing activities	(41,587)	(50)	(41,637)
Net increase (decrease) in cash and cash equivalents	188,222	38,426	226,648
Cash and cash equivalents, beginning	256,917	176,752	433,669
Cash and cash equivalents, ending	\$ 445,139	\$ 215,178	\$ 660,317
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) By Operating Activities			
Operating income (loss)	\$ 1,697,932	\$ (24,294)	\$ 1,673,638
Adjustments Not Affecting Cash			
Depreciation and amortization	495,181	182,920	678,101
Change in Assets and Liabilities			
(Increase) decrease in accounts receivable	(34,477)	(8,224)	(42,701)
(Increase) decrease in prepaids / inventory	44,690	(74,720)	(30,030)
Increase (decrease) in accounts payable	32,148	161,967	194,115
Increase (decrease) in customer deposits	3,590	-	3,590
Increase (decrease) in unearned revenue	-	336	336
Total adjustments	541,132	262,279	803,411
Net cash provided (used) by operating activities	\$ 2,239,064	\$ 237,985	\$ 2,477,049

NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The Crossings at Fleming Island Community Development District, (the "District") was established in November 1989 by the Florida Land and Water Adjudicatory Commission Chapter 42H-1 pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides, among other things, the power to manage basic services for community development, the power to borrow money and issue bonds, and the power to levy and collect non-ad valorem assessments for the financing and delivery of capital infrastructure. The District was established for the purpose of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors (the "Board"), which is composed of five members. At present, the Supervisors are elected on an at large basis by qualified electors of the District. The Board of Supervisors of the District exercises all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the final responsibility for, among other things:

1. Allocating and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements 14, 39, and 61. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District Board of Supervisors is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

Government-Wide and Fund Financial Statements

The financial statements include both government-wide and fund financial statements. The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants, contributions and investment income that are restricted to meeting the operational or capital requirements of a particular function or segment and 3) operating-type special assessments that are treated as charges for services (including assessments for maintenance and debt service). Other items not included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds and proprietary funds. The major governmental and major individual enterprise funds are reported as separate columns in the fund financial statements.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met. Unbilled service revenue is accrued in the enterprise funds.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the modified *accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting; however, debt service expenditures are recorded only when payment is due.

Assessments, including debt service assessments and operation and maintenance assessments, are non-ad valorem assessments imposed on all lands located within the District and benefited by the District's activities. Operation and maintenance assessments are levied by the District prior to the start of the fiscal year which begins October 1st and ends on September 30th. These assessments are imposed upon all benefited lands located in the District. Debt service special assessments are imposed upon certain lots and lands as described in each resolution imposing the special assessment for each series of bonds issued by the District. Certain debt service assessments are collected upon the closing of those lots subject to short term debt and are used to prepay a portion of the bonds outstanding.

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the District.

The District reports the following major governmental funds:

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

Debt Service Fund - accounts for the accumulation of resources for the annual payment of principal and interest on long-term debt.

The District reports the following major proprietary funds:

Water and Sewer Fund - This enterprise fund is used to account for the operations of the water and sewer utility services within the District. The costs of providing services to the residents are recovered primarily through user charges.

Golf Course Fund - This enterprise fund is used to account for the operations of the golf course, pro shop and restaurant within the District. The costs of providing services to the residents and public are recovered primarily through user charges.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance

Restricted Assets

These assets represent cash and investments set aside pursuant to bond covenants.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits.

Investments of the District are reported at fair value and are categorized within the fair value hierarchy established in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. The District's investments consist of investments authorized in accordance with Section 218.415, Florida Statutes.

Inventories

Inventories are valued at cost which approximates market value using the first-in, first-out (FIFO) method.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Receivables and Payables

During the course of operations, transactions occur between individual funds. Any residual balances outstanding between governmental activities and business-type activities for internal borrowing are reported in the government-wide statements as "internal balances".

Accounts receivable and assessments receivable are shown net of an allowance for uncollectible amounts. These receivables will be recognized as revenue as they are collected.

Capital Assets

Capital assets, which include property, golf course, recreation facilities, water and sewer improvements, equipment and infrastructure assets (e.g., utilities system, stormwater system, landscaping and similar items), are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Land improvements	10-20
Buildings	30
Stormwater system	30
Improvements other than buildings	40
Roadways and other	30
Equipment	5-10

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Long Term Obligations

In the government-wide and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of premiums or discounts.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has one item that qualifies for reporting in this category. It is the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The District does not have any item that qualifies for reporting in this category for the year ended September 30, 2022.

Net Position Flow Assumption

Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Fund Balance Flow Assumptions

Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources (total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The District itself can establish limitations on the use of resources through either commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes fund balance amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The Board of Supervisors is the highest level of decision-making authority for the government that can, by adoption of an ordinance or resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance or resolution remains in place until a similar action is taken to remove or revise the limitation.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The Board of Supervisors has authorized the District Manager to assign amounts for specific purposes. The Board of Supervisors may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above an additional action is essential to either remove or revise a commitment.

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

New Accounting Standards

In fiscal year 2022, the District implemented Government Accounting Standards Board (GASB) Statement No. 87, Leases. This statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets, liabilities and inflows of resources or outflows of resources based on the payment provisions of the contract. It also establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use underlying asset. As a result of implementation, beginning capital assets of the golf fund were increased \$347,601, lease liabilities were increased \$399,143 and net position was decreased \$51,542.

NOTE 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information

The District is required to establish a budgetary system and an approved annual budget for the General Fund. Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. All annual appropriations lapse at the fiscal year end. The legal level of budgetary control is at the fund level. Any budget amendments that increase the aggregate budgeted appropriations, at the fund level, must be approved by the Board of Supervisors.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

1. Each year the District Manager submits to the District Board proposed budgets for the fiscal year commencing the following October 1.
2. A public hearing is conducted to obtain public comments.
3. Prior to October 1, the budget is legally adopted by the District Board.
4. Subject to certain limited exceptions set forth in the District's appropriation resolutions adopted each year, all budget changes must be approved by the District Board.
5. The budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America.
6. Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE 3 DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

NOTE 3 DEPOSITS AND INVESTMENTS (CONTINUED)

Restricted cash

Included in cash and investments for the water and sewer fund is restricted cash of \$569,500 for customer deposits and renewal and replacement reserves.

Investments

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset.

Under GASB 72, assets or liabilities are classified into one of three levels. Level 1 is the most reliable and is based on quoted prices for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtaining quoted prices for identical or similar assets, or liabilities, in markets that are not active. Level 3 is the least reliable, and uses significant unobservable inputs that uses the best information available under the circumstances, which includes the District's own data in measuring unobservable inputs.

The District has the following recurring fair value measurements as of September 30, 2022:

- Money market mutual funds of \$5,325,825 are valued using Level 2 inputs.

The District's investment policy is governed by State Statutes and the District Trust Indenture. This policy allows investments in any financial institution that is a qualified public depository of the State of Florida as identified by the State Treasurer, in accordance with Chapter 280 of the Florida Statutes. Authorized investments are:

1. The State Board of Administration Local Government Investment Pool (SBA);
2. Securities and Exchange Commission Registered Money Market Funds with the highest credit quality rating from a nationally recognized rating agency;
3. Interest-bearing savings accounts and certificates of deposit in state-certified qualified public depositories;
4. Direct obligations of the U.S. Treasury.

The SBA is not a registrant with the Securities and Exchange Commission (SEC); however, the State of Florida does provide oversight. The Board has adopted operating procedures consistent with the requirements for a 2a-7-like fund for the Florida Prime Fund; therefore, the pool net asset value per share can be used as fair value for financial reporting.

Investments made by the District at September 30, 2022 are summarized below. In accordance with GASB 31, investments are reported at fair value.

Investment Type	Fair Value	Credit Rating	Weighted Average Maturity
First American Government Obligation Fund-Class Y	\$ 3,409,191	AAAm	18 days
First American Government Obligation Fund-Class Z	1,916,634	AAAm	18 days
US Bank Money Market	94,071	n/a	n/a
Local Government Investment Pool:			
Florida Prime	6,130,302	AAAm	21 days
	<u>\$ 11,550,198</u>		

NOTE 3 DEPOSITS AND INVESTMENTS (CONTINUED)

Credit Risk

The District's investment policy limits credit risk by restricting authorized investments to those described. Investments in U.S. Government securities and agencies must be backed by the full faith and credit of the United States Government. Short term bond funds shall be rated by a nationally recognized ratings agency and shall maintain the highest credit quality rating.

Custodial Credit Risk

In the case of deposits, this is the risk that, in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy requires that bank deposits be secured as provided by Chapter 280, Florida Statutes. This law requires local governments to deposit funds only in financial institutions designated as qualified public depositories by the Chief Financial Officer of the State of Florida, and creates the Public Deposits Trust Fund, a multiple financial institution pool with the ability to assess its member financial institutions for collateral shortfalls if a default or insolvency has occurred. At September 30, 2022, all of the District's bank deposits were in qualified public depositories.

For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At September 30, 2022, none of the investments listed are exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical or book entry form.

Concentration of Credit Risk

The District's investment policy does not specify limits on the amount the District may invest in any one issuer.

Interest Rate Risk

The District's investment policy does not specifically address interest rate risk; however, the general investment policy is to apply the prudent-person rule: Investments are made as a prudent person would be expected to act, with discretion and intelligence, to seek reasonable income, preserve capital, and in general, avoid speculative investments. The District manages its exposure to declines in fair values by investing primarily in pooled investments that have a weighted average maturity of less than three months.

NOTE 4 INTERFUND, RECEIVABLES, PAYABLES AND TRANSFERS

Interfund receivables and payables at September 30, 2022 were as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Golf Course	\$ 13,598
General	Water and Sewer	\$ 2,750
Advances:		
General	Golf Course	\$ 85,800

The outstanding balances between funds result primarily from the time lag between the dates that transactions are recorded in the accounting system and payments between funds are made. Balances between funds are for services paid by the General Fund to be reimbursed. In August 2009, the General Fund loaned the Golf Fund \$85,800 to cover the Golf Fund debt service payment. The advance is to be repaid in 30 annual installments of \$2,860. During the fiscal year ended September 30, 2022, no payments were made to the General Fund.

During the year ended September 30, 2022, the general fund transferred \$44,889 to the water and sewer fund and \$23,509 to the golf course fund for capital purchases.

NOTE 5 CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2022 was as follows:

	Beginning Balance	Additions	Disposals	Ending Balance
Governmental Activities				
Capital assets, not being depreciated:				
Land	\$ 2,298,612	\$ -	\$ -	\$ 2,298,612
Total capital assets, not being depreciated	<u>2,298,612</u>	<u>-</u>	<u>-</u>	<u>2,298,612</u>
Capital Assets Being Depreciated:				
Improvements and equipment	<u>11,918,887</u>	<u>479,487</u>	<u>-</u>	<u>12,398,374</u>
Total capital assets, being depreciated	<u>11,918,887</u>	<u>479,487</u>	<u>-</u>	<u>12,398,374</u>
Less Accumulated Depreciation for:				
Improvements and equipment	<u>(3,860,998)</u>	<u>(370,629)</u>	<u>-</u>	<u>(4,231,627)</u>
Total accumulated depreciation	<u>(3,860,998)</u>	<u>(370,629)</u>	<u>-</u>	<u>(4,231,627)</u>
Total capital assets being depreciated, net	<u>8,057,889</u>	<u>108,858</u>	<u>-</u>	<u>8,166,747</u>
Governmental activities capital assets, net	<u>\$ 10,356,501</u>	<u>\$ 108,858</u>	<u>\$ -</u>	<u>\$ 10,465,359</u>

Depreciation expense is charged to physical environment.

NOTE 5 CAPITAL ASSETS (CONTINUED)

	Beginning Balance, as restated	Additions	Disposals	Ending Balance
Business-Type Activities				
Capital assets, not being depreciated:				
Land	3,599,131	-	-	3,599,131
Total capital assets, not being depreciated	3,599,131	-	-	3,599,131
Capital Assets Being Depreciated:				
Water and sewer facilities	20,096,198	328,572	-	20,424,770
Golf course and improvements	3,206,918	23,509	-	3,230,427
Improvements and equipment	107,569	-	-	107,569
Leased asset	347,601	-	-	347,601
Total capital assets, being depreciated	23,758,286	352,081	-	24,110,367
Less accumulated depreciation for:				
Water and sewer facilities	(11,861,261)	(495,181)	-	(12,356,442)
Golf course and improvements	(1,885,007)	(76,438)	-	(1,961,445)
Improvements and equipment	(107,569)	-	-	(107,569)
Leased asset	-	(106,482)	-	(106,482)
Total accumulated depreciation	(13,853,837)	(678,101)	-	(14,531,938)
Total capital assets being depreciated, net	9,904,449	(326,020)	-	9,578,429
Business-type activities capital assets, net	\$13,503,580	\$ (326,020)	\$ -	\$13,177,560

Depreciation of \$495,181 is charged to the water and sewer fund and \$182,920 is charged to the golf fund.

NOTE 6 LONG-TERM LIABILITIES

Special Assessment Revenue Refunding Bonds, Series 2014 - Public Offering

In August 2014, the District issued \$37,005,000 of Special Assessment Revenue Refunding Bonds, Series 2014 due on November 1, 2044 with a variable interest rate. The Bonds were issued to refund the Special Assessment Refunding Bonds, Series 2000 and to finance the acquisition and construction of certain improvements for the benefit of the property within the District. Interest is paid semiannually on each May 1 and November 1. Principal is payable annually commencing May 1, 2014 through May 1, 2044.

The Series 2014 Bonds are subject to redemption at the option of the District, in whole or in part at a redemption price set forth in the Bond Indenture. The Series 2014 Bonds are subject to optional and extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Indenture.

The Bond Indenture requires that the District maintain adequate funds in a reserve account to meet the debt service reserve requirement as defined in the Indenture. This requirement was met at September 30, 2022.

The Bond Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agreed to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. Payment of principal and interest on the 2014 Bonds is secured by a pledge of and a first lien upon the pledged special assessment revenue. The District is in compliance with the requirements of the Bond Indenture.

Total principal and interest remaining on the Series 2014 Bonds at September 30, 2022 is \$26,461,549. For the year ended September 30, 2022, principal and interest of \$2,961,961 was paid. Special assessment revenue of \$2,817,171 was pledged for the year ended September 30, 2022.

Special Assessment Revenue Bonds, Series 2017 - Public Offering

In May 2017, the District issued \$870,000 of Special Assessment Revenue Bonds, Series 2017 due on May 1, 2044 with a fixed interest rate of 5.75%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District and pay issuance costs. Interest is paid semiannually on each May 1 and November 1. Principal is payable annually commencing May 1, 2019 through May 1, 2044.

The Series 2017 Bonds are subject to redemption at the option of the District, in whole or in part at a redemption price set forth in the Bond Indenture. The Series 2017 Bonds are subject to optional and extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Indenture. In the event of default, all principal and interest of the Bond will become immediately due and payable.

The Bond Indenture requires that the District maintain adequate funds in a reserve account to meet the debt service reserve requirement as defined in the Indenture. This requirement was met at September 30, 2022.

The Bond Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agreed to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. Payment of principal and interest on the 2017 Bonds is secured by a pledge of and a first lien upon the pledged special assessment revenue. The District is in compliance with the requirements of the Bond Indenture.

Total principal and interest remaining on the Series 2017 Bonds at September 30, 2022 is \$1,421,466. For the year ended September 30, 2022, principal and interest of \$77,150 was paid. Special assessment revenue of \$67,335 was pledged for the year ended September 30, 2022.

NOTE 6 LONG-TERM LIABILITIES (CONTINUED)

Utility Refunding Revenue Bonds, Series 2016 - Public Offering

In December 2016, the District issued \$24,045,000 of Utility Refunding Revenue Bonds, Series 2016 due October 1, 2037 with an interest rate ranging from 4.5% to 4.875%. The Bonds were issued to refund the outstanding Utility Revenue Refunding Bonds, Series 2007. Interest is paid semiannually on each April 1 and October 1. Principal is payable annually commencing October 1, 2017 through October 1, 2037.

The Bond Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agreed to establish rates in amount adequate to provide payment of debt service and to meet certain trust indenture provisions. The District was in compliance with these provisions in the current fiscal year. In the event of default, all principal and interest of the Bond will become immediately due and payable.

Total principal and interest remaining on the Series 2016 Bonds at September 30, 2022 is \$27,052,212. For the year ended September 30, 2022, principal and interest of \$1,728,320 was paid. Revenue of \$2,193,113 was pledged for the year ended September 30, 2022.

Golf Course Revenue Bonds, Series 1999 - Public Offering

In March 1999, the District issued \$7,835,000 of Golf Course Revenue Bonds, Series 1999 due October 1, 2024 with an interest rate of 6.6%. The Bonds were issued to finance the acquisition and construction of certain public infrastructure with the District. The bonds are secured by a pledge of certain revenues derived as a result of operations on the golf course. Interest is paid semiannually on each April 1 and October 1. Principal is payable annually commencing October 1, 2000 through October 1, 2024.

The Bonds are secured by a pledge of certain revenues derived as a result of operations of the golf course. The District has not made a debt service payment on the Golf Course Revenue Bonds, Series 1999 since April 1, 2011 and is not in compliance with the Trust Indenture. In the event of default, all principal and interest of the Bond will become immediately due and payable.

Total principal and interest remaining on the Series 1999 Bonds at September 30, 2022 is \$7,202,738, which includes matured bonds payable of \$3,200,000 and matured interest payable of \$2,570,668. For the year ended September 30, 2022, no principal and interest was paid (\$390,000 of principal was added to matured bonds payable and \$101,310 of interest was added to matured interest payable). Revenue of \$3,759,310 was pledged for the year ended September 30, 2022.

At September 30, 2022, the scheduled debt service requirements on the bonds payable were as follows:

Year Ending September 30,	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2023	\$ 1,665,000	\$ 1,033,163	\$ 1,350,000	\$ 844,378
2024	1,740,000	957,538	1,405,000	784,445
2025	1,825,000	878,188	1,460,000	719,655
2026	1,910,000	787,588	1,020,000	683,475
2027	2,015,000	692,688	1,060,000	644,750
2028 - 2032	7,065,000	1,958,263	4,655,000	2,114,370
2033 - 2037	1,195,000	1,025,938	7,030,000	1,373,953
2038 - 2042	1,645,000	590,399	3,265,000	74,256
2043 - 2046	820,000	79,250	-	-
	<u>\$ 19,880,000</u>	<u>\$ 8,003,015</u>	<u>\$ 21,245,000</u>	<u>\$ 7,239,282</u>

NOTE 6 LONG-TERM LIABILITIES (CONTINUED)

Leases

The District has entered into agreements to lease certain equipment. The lease agreements qualify as other than short-term leases under GASB 87 and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception.

Individual lease terms range from 48 to 60 months. These leases require monthly payments ranging from \$442 to \$7,349. The lease liability is measured at a discount rate of 2%, which is the District's incremental borrowing rate. As a result of the leases, the District has recorded a right to uses asset with a net book value of \$241,119 at September 30, 2022.

Future minimum lease payments as of September 30, 2022, were as follows:

<u>Year Ending September 30,</u>	Business-Type Activities	
	Principal	Interest
2023	\$ 145,211	\$ 47,409
2024	125,026	13,296
2025	12,956	46
	<u>\$ 283,193</u>	<u>\$ 60,751</u>

Long-term debt activity for the year ended September 30, 2022 was as follows:

	Beginning Balance, as restated	Increases	Decreases	Ending Balance	Due Within One Year
Governmental activities					
Bonds Payable:					
Series 2014	\$ 20,975,000	\$ -	\$ (1,890,000)	\$ 19,085,000	\$ 1,645,000
Discount	(297,804)	-	13,081	(284,723)	-
Series 2017	825,000	-	(30,000)	795,000	20,000
Governmental activity long-term liabilities	<u>\$ 21,502,196</u>	<u>\$ -</u>	<u>\$ (1,906,919)</u>	<u>\$ 19,595,277</u>	<u>\$ 1,665,000</u>
Business-Type Activities					
Bonds Payable:					
Water and sewer, series 2016	\$ 20,810,000	\$ -	\$ (905,000)	\$ 19,905,000	930,000
Discount	(194,626)	-	7,708	(186,918)	-
Golf course, series 1999	1,730,000	-	(390,000)	1,340,000	420,000
Lease liability	399,143	-	(115,950)	283,193	145,211
Business-type long-term liabilities	<u>\$ 22,744,517</u>	<u>\$ -</u>	<u>\$ (1,403,242)</u>	<u>\$ 21,341,275</u>	<u>\$ 1,495,211</u>

The \$390,000 reduction above for the Golf Course, Series 1999 Bonds was not paid, but was accrued to matured bonds payable. The beginning balance is reduced by \$2,810,000 which was also not paid, but accrued to matured bonds payable in prior years. At year end, total matured bonds payable is \$3,200,000.

NOTE 7 MANAGEMENT COMPANY

District Operations

The District has contracted with a management company ("GMS") to perform management services, which include financial and accounting services. Certain employees of GMS also serve as officers (Board appointed non-voting positions) of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting and other administrative costs.

Recreation Operations

The District employees manage and staff the recreation operations of the District. Such operations include management, marketing, operations and maintenance of the District's recreational assets.

Golf Operations

The District entered into a management agreement in June 2008, with Hampton Golf, Inc. to supervise, direct and control the management, development, marketing and operation of the Eagle Harbor Golf Club. The agreement has no ending date and provides that either party may terminate the agreement with 90-day notice. The monthly management fee is \$7,000 per month. During fiscal year 2022, the District paid \$84,000 to Hampton Golf, Inc. as management fees under these agreements.

NOTE 8 RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. These risks are covered by commercial insurance from independent third parties. The District has not filed any claims under this commercial coverage during the last three years.

NOTE 9 SUBSEQUENT EVENTS

The District was not able to make the October 2022 and May 2023 debt service payments on the Golf Course Revenue Bonds, Series 1999.

COMPLIANCE SECTION

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

To the Board of Supervisors
The Crossings at Fleming Island Community Development District

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, business-type activities and each major fund of *The Crossings at Fleming Island Community Development District* (the "District") as of and for the year ended September 30, 2022, which collectively comprise the District's financial statements and have issued our report thereon dated June 29, 2023.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. See Appendix A.

We noted certain other matters that we reported to management of the District, in a separate letter dated June 29, 2023. The District's response to our findings identified in our audit are included in this report. We did not audit the District's response, and accordingly, we express no opinion on it.

Purpose of this Report

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

A handwritten signature in black ink that reads "McDiarmid Davis". The signature is written in a cursive, slightly slanted style.

Orlando, Florida
June 29, 2023

MANAGEMENT LETTER

To the Board of Supervisors
The Crossings at Fleming Island Community Development District

Report on the Financial Statements

We have audited the financial statements of *The Crossings at Fleming Island Community Development District* (the "District"), as of and for the fiscal year ended September 30, 2022, and have issued our report thereon dated June 29, 2023.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in these reports, which are dated June 29, 2023, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, require that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Corrective actions have been taken to address findings and recommendations made in the preceding annual financial report, except as noted below.

Tabulation of Uncorrected Audit Findings		
Current Year Finding #	2020-21 FY Finding #	2019-20 FY Finding #
15-01	15-01	15-01
15-02	15-02	15-02

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. This information has been disclosed in the notes to the financial statements.

Financial Condition and Management

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

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the District. It is management's responsibility to monitor the *District's* financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same. Deteriorating financial conditions were noted as indicated in Appendix B.

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

Specific Information (Unaudited)

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the District reported:

- a. The total number of district employees compensated in the last pay period of the district's fiscal year as 73.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year as 4.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$860,686.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$135,684.
- e. Each construction project with a total cost of at least \$65,000 approved by the district that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project as:
Docks- \$132,000
Swim Park- \$117,343
Waterfront Park- \$93,654
- f. A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the district amends a final budget under Section 189.016(6), Florida Statutes, as included in the general fund budget statement.

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

- a. The rate or rates of non-ad valorem special assessments imposed by the district as \$675.73- \$127,369.18.
- b. The total amount of special assessments collected by or on behalf of the district as \$6,590,312.
- c. The total amount of outstanding bonds issued by the district and the terms of such bonds as disclosed in the notes.

Additional Matters

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

Purpose of this Letter

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



Orlando, Florida
June 29, 2023

15-01 - Failure to Make Debt Service Payments When Due

Criteria

The Golf Course Revenue Bonds Series 1999 require semiannual interest payments and annual principal payments as per the Bond Indenture.

Condition

In the current and prior years, the District did not pay the entire principal and interest due on the Series 1999 Bonds.

Cause

Operating revenues are insufficient.

Effect

At September 30, 2022, the District was in default per Article VIII Section 8.02a of the Trust Indenture.

Recommendation

We recommend the District utilize all remedies available to bring debt service payments current.

Management Response

The District's Golf Course Bonds are Revenue Bonds secured solely by the Pledged Revenues generated by the Golf Course which have been insufficient to pay the operating costs and debt service payments on the Golf Course Bonds for the past ten years. The District has made capital improvements, hired an independent golf course consultant to evaluate the golf course facilities and operations, hired a professional golf course management company along with various other actions to improve the financial condition of the Golf Course Enterprise Fund. However, golf as an industry continues to struggle financially and it will be extremely difficult for the District to meet its financial obligations based upon the diminishing interest in the sport for the foreseeable future.

15-02 - Failure to Meet Debt Service Reserve Account Requirement

Criteria

The Trust Indenture requires the District to maintain a minimum balance in the Debt Service Reserve Account.

Condition

At September 30, 2022, the Debt Service Reserve Account was deficient.

Cause

The balance in the Debt Service Reserve Account was used to pay debt service expenditures.

Effect

At September 30, 2021, the District was in default per Article VIII Section 8.02e of the Trust Indenture.

Recommendation

We recommend the District utilize all remedies available to replenish the Debt Service Reserve Account.

Management Response

The District's Golf Course Bonds are Revenue Bonds secured solely by the Pledged Revenues generated by the Golf Course which have been insufficient to pay the operating costs and debt service payments on the Golf Course Bonds for the past ten years. The District has made capital improvements, hired an independent golf course consultant to evaluate the golf course facilities and operations, hired a professional golf course management company along with various other actions to improve the financial condition of the Golf Course Enterprise Fund. However, golf as an industry continues to struggle financially and it will be extremely difficult for the District to meet its financial obligations based upon the diminishing interest in the sport for the foreseeable future.

15-01 - Failure to Make Debt Service Payments When Due

In the current and prior years, the District did not pay all of the principal and interest due on the Series 1999 Bonds due to lack of funds; therefore the District meets Section 218.503(1)(a) as a financial emergency condition.



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES**

To the Board of Supervisors
The Crossings at Fleming Island Community Development District

We have examined *The Crossings at Fleming Island Community Development District's* (the "District") compliance with the requirements of Section 218.415, Florida Statutes, during the year ended September 30, 2022. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and, accordingly, included examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2022.

A handwritten signature in black ink that reads 'McDermitt Davis'.

Orlando, Florida
June 29, 2023

SIXTH ORDER OF BUSINESS

THE CROSSINGS *at Fleming Island* **COMMUNITY DEVELOPMENT DISTRICT**



APPROVED BUDGET FY2024

Friday, August 25, 2023

Presented by:



THE CROSSINGS
at Fleming Island
COMMUNITY DEVELOPMENT DISTRICT

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GENERAL FUND

The Crossings at Fleming Island

COMMUNITY DEVELOPMENT DISTRICT

GENERAL FUND

FY2024

	ADOPTED FY2023 BUDGET	ACTUAL THRU 7/31/23	TOTAL PROJECTED AT 9/30/23	APPROVED FY2024 BUDGET
REVENUES:				
Special Assessment	\$3,181,456	\$3,188,772	\$3,181,456	\$3,488,035
Boat/RV Storage Fees	\$92,000	\$63,698	\$92,000	\$92,000
Interest Income	\$6,000	\$140,005	\$168,000	\$100,000
Misc/Newsletter Income	\$10,000	\$19,939	\$20,000	\$20,000
Rental Income	\$7,200	\$3,800	\$7,200	\$10,000
Carry Forward	\$31,364	\$41,000	\$41,000	\$0
TOTAL REVENUES	\$3,328,020	\$3,457,214	\$3,509,656	\$3,710,035

EXPENDITURES:

ADMINISTRATIVE:

Supervisors Fees	\$15,000	\$7,400	\$15,000	\$15,000
PR Taxes/Workers Comp/PR Fees	\$8,200	\$6,470	\$8,200	\$9,200
Engineering	\$4,500	\$0	\$4,500	\$4,500
Arbitrage	\$2,000	\$0	\$2,000	\$2,100
Dissemination Agent	\$2,000	\$1,667	\$2,000	\$2,000
Assessment Roll	\$17,500	\$17,500	\$17,500	\$18,375
District Attorney	\$29,000	\$26,174	\$29,000	\$28,294
Litigation Counsel	\$20,000	\$122,443	\$125,000	\$40,000
Audit	\$4,000	\$2,769	\$2,769	\$3,750
Trustee Fees	\$16,000	\$11,829	\$28,000	\$28,000
District Management/Adminstration	\$99,000	\$76,900	\$99,000	\$99,388
Computer Time	\$1,000	\$833	\$1,000	\$2,000
Telephone	\$700	\$0	\$700	\$700
Postage	\$400	\$201	\$400	\$400
Printing & Binding	\$800	\$602	\$1,400	\$1,400
Insurance	\$60,000	\$59,289	\$60,000	\$87,500
Legal Advertising	\$1,000	\$872	\$2,500	\$2,500
Other Current Charges	\$5,000	\$909	\$5,000	\$5,000
Office Supplies	\$1,500	\$365	\$1,500	\$1,600
Dues, Licenses, Website	\$30,000	\$21,100	\$30,000	\$30,000

MAINTENANCE:

Landscape Maintenance	\$861,000	\$719,263	\$863,000	\$863,114
Landscape Maintenance - Contingency	\$130,000	\$92,527	\$130,000	\$130,000
Lake Maintenance	\$75,864	\$57,073	\$75,864	\$75,864
Cost Sharing Agreement - Stone Creek	\$13,000	\$10,179	\$13,000	\$15,000
Facility/Preventative Maintenance	\$215,000	\$160,184	\$215,000	\$215,000
Utilities	\$145,000	\$101,795	\$145,000	\$150,000
Security	\$45,000	\$31,134	\$45,000	\$45,000
Operating Reserves	\$6,556	\$0	\$0	\$13,000
TOTAL EXPENDITURES	\$1,809,020	\$1,529,478	\$1,922,333	\$1,888,685

OTHER SOURCES/(USES):

Interfund Transfer In/(Out) - SBA Reserve	\$0	\$0	\$0	(\$195,000)
Interfund Transfer Out - Swim & Tennis	(\$1,519,000)	(\$1,265,833)	(\$1,519,000)	(\$1,626,350)
TOTAL OTHER	(\$1,519,000)	(\$1,265,833)	(\$1,519,000)	(\$1,821,350)
Assigned Fund Balance	\$0	\$661,903	\$68,323	\$0

Product Type	# Units	FY2023		FY2024		Proposed Increase	
		Gross Per Unit	Total	Gross Per Unit	Total		
Residential	3,276	\$675.74	\$2,213,724.24	\$752.33	\$2,464,633.08	\$76.59	
Cobbleston & Station	508	\$506.79	\$257,449.32	\$564.24	\$286,633.92	\$57.45	
Commercial	253.1901	\$5,743.81	\$1,454,275.83	\$6,394.85	\$1,619,112.71	\$651.04	
Total		Gross Assessments	\$3,925,449.39	Gross Assessments	\$4,370,379.71		
		Discounts (6%)	(\$235,526.96)	Discounts (6%)	(\$262,222.78)		
		Net Assessments	\$3,689,922.42	Net Assessments	\$4,108,156.93		
		Proposed Net Increase per Residential Unit			\$72.00	\$3,488,035	General Fund Reserve
					\$620,197		
					\$4,108,232		

The Crossings at Fleming Island
Community Development District
GENERAL FUND BUDGET
Fiscal Year 2024

REVENUES:

Special Assessments

The District will levy a Non-Ad Valorem assessment on all the platted lots within the District to pay all of the operating expenses for the Fiscal Year in accordance with the adopted budget.

Boat/RV Storage Fees

The District collects fees from Residents for use of the Boat/RV/Trailer storage facility.

Interest Income

Interest income on funds in operating account and excess funds in the State Board of Administration.

Usage Fee Income

The District collects a usage fee for certain office spaces in the District.

EXPENDITURES:

Administrative:

Supervisor Fees/FICA

The District anticipates 15 meetings per year with all five board members in attendance and each receiving \$200.00 per meeting plus payroll taxes.

Engineering

The District's engineering firm, **Hadden Engineering**, will be providing general engineering services to the District.

Arbitrage

The District is required to have an Arbitrage Rebate Calculation on the District's Series 2014 A1/A2 and A3 Special Assessment Revenue Refunding Bonds.

Dissemination Agent

The District has contracted with **GMS, LLC** to act as the Dissemination Agent for the District to prepare the Annual Disclosure Report required by the Security and Exchange Commission in order to comply with Rule 15(c)(2)-12(b)(5), which relates to additional reporting requirements for un-rated bond issues.

Assessment Roll

Assessment Roll administrative services are provided by **GMS, LLC** for updating the districts' tax roll, certifying the annual assessments and collection of prepaid assessments.

The Crossings at Fleming Island
Community Development District
GENERAL FUND BUDGET
Fiscal Year 2024

District Attorney

The District's legal counsel, **Bradley, Garrison & Komando, P.A.**, will be providing general legal services to the District, including attendance and preparation for monthly meetings, preparation and review of agreements, resolutions, etc.

Annual Audit

The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting Firm. The District is currently contracted with **McDermitt Davis & Company, LLC** for the audit engagement.

Trustee

The District's Series 2014 A1/A2, A3 and 2017 Special Assessment Revenue Refunding Bonds are held by a Trustee at **U.S. Bank**. The amount represents the fee for the administration of the District's bond issue.

District Management/Administration Fees

The District receives Management, Accounting and Administrative services from their CDD employed **District Manager** and as part of an Administrative Agreement with **Governmental Management Services, LLC**.

Computer Time

The District processes all of its financial activities, including accounts payable, financial statements, etc. on a main frame computer leased by **Governmental Management Services, LLC**.

Telephone

This item includes telephone and fax service.

Postage

This item includes mailing of agenda packages, overnight deliveries, correspondence, etc.

Printing & Binding

Printing and Binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes etc.

Insurance

The District's General Liability & Public Officials Liability and Property Insurance policies are with **Egis Insurance and Risk Advisors**. They specialize in providing insurance coverage to governmental agencies. This expense is shared with the Water/Sewer Fund and the Golf Course Fund.

The Crossings at Fleming Island

Community Development District

GENERAL FUND BUDGET
Fiscal Year 2024

Legal Advertising

The District is required to advertise various notices for monthly Board meetings, public hearings etc. with **Clay Today**.

Other Current Charges

Bank charges and any other miscellaneous expenses incurred during the year.

Office Supplies

This item includes the cost of miscellaneous office supplies.

Dues, Licenses, Subscriptions, Website & Newsletter

The District is required to pay an annual fee to the **Department of Economic Opportunity** for \$175. Also includes the cost to maintain ADA website and publish newsletter.

Maintenance

Landscape Maintenance

The District is currently contracted with **Tree Amigos Outdoor Services** for the Landscape of the Districts common areas.

Landscape Maintenance – Contingency

This category represents any additional landscaping work needed that is outside the scope of the contract with **Tree Amigos Outdoor Services**.

Lake Maintenance

The Lake Doctors provides aquatic pond maintenance.

Cost Sharing Agreement – Stone Creek

Maintenance costs other than utilities paid to **The Stone Creek HOA** for upkeep of CDD property.

Facility Preventative Maintenance

Cost of routine repairs and maintenance of the District's assets.

Utilities

Includes the following utility accounts held by the District:

- **Comcast** – internet service
- **Clay Electric Cooperative** – electric service for the Eagle Harbor CDD Office
- **CCUA** – water service for the Eagle Harbor CDD Office

The Crossings at Fleming Island
Community Development District
GENERAL FUND BUDGET
Fiscal Year 2024

Security

Cost of security personnel and operation of security cameras.

Other Sources/(Uses)

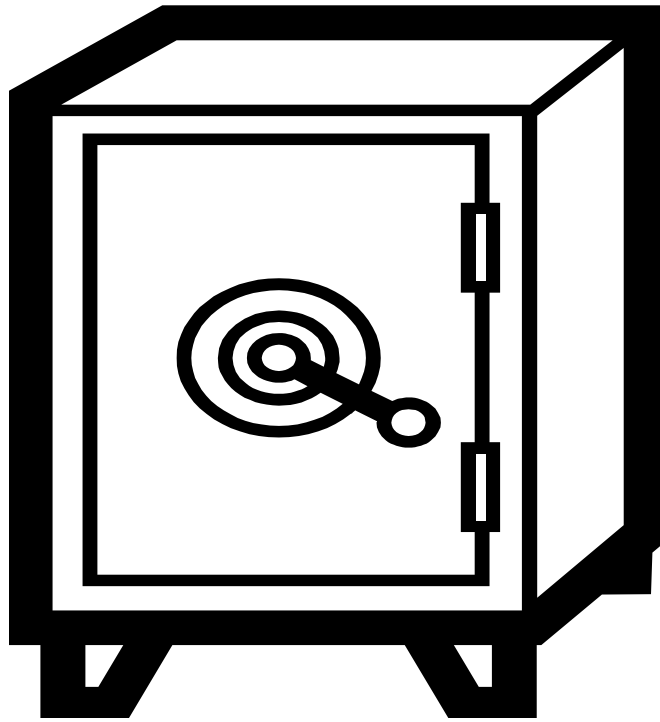
Interfund Transfer Out – Swim & Tennis

The Board has agreed to an annual subsidy to the Swim & Tennis Fund to cover operations.

Utility Schedule - General Fund

FY2024

Account #	Service Address		Avg. Monthly	Avg. Annual
Clay Electric				
5525209	2425 Country Side Dr	\$	33	\$ 391
7658685	1522-1 Brookstrone Dr	\$	33	\$ 391
7658743	1928-1 Eagle Harbor Parkway	\$	42	\$ 502
7658750	2088-1 Eagle Harbor Parkway	\$	74	\$ 891
7658776	1909 Eagle Harbor Parkway	\$	39	\$ 464
7658784	1619 Misty Lake Drive	\$	203	\$ 2,436
7658800	1992-1 Eagle Harbor Parkway	\$	58	\$ 699
7658818	1302-1 Oak Landing Lane	\$	41	\$ 491
7658834	1542 Linkside Drive	\$	173	\$ 2,078
7658842	1245 Forest Park Drive	\$	59	\$ 710
7658867	1320-1 South Shore Dr	\$	33	\$ 391
7658875	1229 Salt Marsh	\$	33	\$ 391
7658883	4312 Lake Shore Dr East	\$	94	\$ 1,125
7658891	4486-1 Lakeshore Dr E	\$	66	\$ 791
7658917	2327-1 Marsh Landing Ct	\$	33	\$ 391
7658925	1995-1 Vista Lakes Dr	\$	47	\$ 569
7658958	4523 Lakeshore Dr E	\$	91	\$ 1,086
7658966	1687-1 Lakeshore Drive N	\$	33	\$ 396
7659014	1760-1 Cross Pine Drive	\$	479	\$ 5,748
7659022	1709-2 Cross Pines Drive	\$	33	\$ 399
7659048	2291-1 Old Pine Trail	\$	32	\$ 386
7659063	2286-2 Trailwood Drive	\$	32	\$ 386
7659089	1709-1 Cross Pines Drive	\$	41	\$ 486
7659097	2234 Eagle Harbor Parkway	\$	32	\$ 386
7659121	2402 Daniels Landing Dr	\$	53	\$ 631
7659139	3460-1 Manard Branch Ct	\$	34	\$ 406
7659147	2486-1 Stoney Glen Irrigation	\$	40	\$ 483
7659154	Eagle Harbor Pkwy Lighting	\$	34	\$ 406
7659162	1796-2 Eagle HBr on 17 at Fountain	\$	2,551	\$ 30,612
7659188	1812-1 Eagle Creek Dr	\$	568	\$ 6,814
7675689	1880 Eagle Harbor Parkway	\$	33	\$ 392
8092223	2105 Harbor Lake Drive	\$	382	\$ 4,583
8975347	1848 Town Center Blvd Time Clock 4 Irr	\$	146	\$ 1,757
9009006	2104 Eagle Talon Irrigation	\$	32	\$ 386
9108410	2249 Eagle Perch Pl - Entry Sign	\$	32	\$ 386
				\$ 69,226
Clay County Utility Authority				
00120031	1880 Eagle Harbor Parkway	\$	422	\$ 5,065
00120061	1850 Eagle Harbor Pkwy Fountains	\$	897	\$ 10,764
00120251	1778 Fiddler's Ridge Drive Rclm Irr	\$	132	\$ 1,580
00120311	1909 Eagle Harbor Pkwy	\$	84	\$ 1,007
00120321	4312 Lakeshore Drive E	\$	89	\$ 1,068
00120531	4523 Lakeshore Drive	\$	75	\$ 904
00120541	2105 Eagle Lake Drive	\$	103	\$ 1,234
00120591	Entrance to Brookstone Irr	\$	283	\$ 3,390
00130319	1501 Brookstone Dr Irr	\$	68	\$ 820
00159869	1775 Eagle Harbor Pkwy Irr	\$	118	\$ 1,418
00159887	Entrance to The Preserves Irr	\$	152	\$ 1,818
00178790	2286-2 Trailwood Dr Rclm Irr	\$	372	\$ 4,463
00178791	1779-1 Cross Pines Dr - Rclm Irr	\$	130	\$ 1,564
00178792	2298-1 Old Pine Trail Rclm Irr	\$	89	\$ 1,070
00186015	1229-1 Salt Marsh Lane Irr	\$	136	\$ 1,637
00188477	1709-2 Cross Pines Drive Rclm Irr	\$	52	\$ 626
00195643	2331-1 Old Pine Trail Rclm Irr	\$	57	\$ 685
00195645	1743-1 Cross Pine Dr Rclm Irr	\$	59	\$ 712
00199911	2366-1 Old Pine Trail Rclm Irr	\$	65	\$ 784
00200394	1812-1 Eagle Creek Dr Rclm Irr	\$	131	\$ 1,576
00201898	2694-1 Country Side Dr Rclm Irr	\$	53	\$ 637
00202868	2638-1 Country Side Dr Rclm Irr	\$	61	\$ 728
00204041	2411-1 Country Side Dr Rclm Irr	\$	54	\$ 642
00204042	2424-2 Country Side Dr Rclm Irr	\$	749	\$ 8,982
00204151	1852-1 Eagle Creek Dr Rclm Irr	\$	56	\$ 674
00218768	2552-1 Country Side Dr Rclm Irr	\$	86	\$ 1,031
00229743	1961-1 Summit Ridge Rd Rclm Irr	\$	55	\$ 656
00231981	1612-1 Lake Terrace Lane Irr	\$	150	\$ 1,799
00534466	1719 Eagle Crest Drive Irrigation	\$	84	\$ 1,010
00541849	732 Water Oak Lane Irrigation	\$	388	\$ 4,653
00541850	6548 Bahia Road Irrigation	\$	118	\$ 1,418
00544400	2090 Arden Forest Place Irrigation	\$	130	\$ 1,564
00554422	2110 Eagle Talon Circle	\$	157	\$ 1,882
00544687	1848 Town Center Irrigation	\$	183	\$ 2,193
				\$ 70,054
		Contingency		\$ 10,720
		TOTAL	\$	150,000



RESERVE FUND

The Crossings at Fleming Island
COMMUNITY DEVELOPMENT DISTRICT

RESERVE
FY2023

	ADOPTED FY2023 BUDGET	ACTUAL THRU 7/31/23	TOTAL PROJECTED AT 9/30/23	APPROVED FY2024 BUDGET
<u>REVENUES:</u>				
Special Assessments - Tax Collector	\$514,224	\$515,406	\$514,224	\$620,197
Interest Income	\$0	\$19,479	\$20,000	\$0
TOTAL REVENUES	\$514,224	\$534,885	\$534,224	\$620,197
<u>EXPENDITURES:</u>				
Capital Outlay	\$513,724	\$353,504	\$498,070	\$619,697
Other Current Charges	\$500	\$0	\$500	\$500
TOTAL EXPENDITURES	\$514,224	\$353,504	\$498,570	\$620,197
<u>OTHER SOURCES/(USES):</u>				
Interfund Transfer In	\$0	\$0	\$0	\$0
TOTAL OTHER	\$0	\$0	\$0	\$0
ASSIGNED FUND BALANCE	\$0	\$181,381	\$35,654	\$0

The Crossings at Fleming Island
Community Development District
RESERVE BUDGET
Fiscal Year 2024

REVENUES:

Maintenance Assessments

The District will levy a Non-Ad Valorem assessment on all the platted lots within the District to pay all of the Capital Outlay expenses for the Fiscal Year in accordance with the adopted budget.

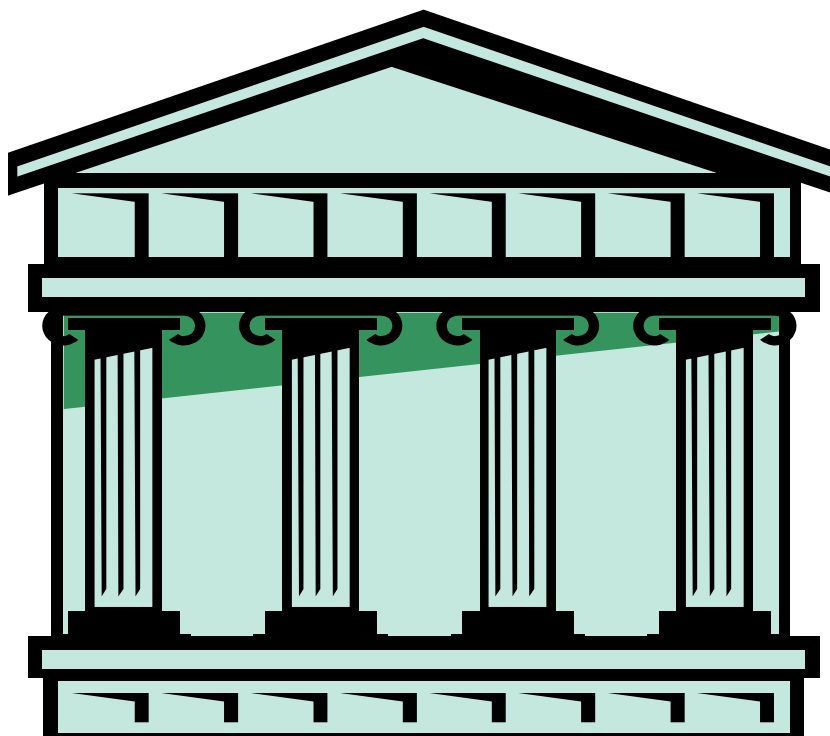
EXPENDITURES:

Capital Outlay

At the Board of Supervisor's discretion, funds will be used to complete capital projects.

Other Current Charges

Bank charges and any other miscellaneous expenses incurred during the year.



DEBT SERVICE FUND

The Crossings at Fleming Island
COMMUNITY DEVELOPMENT DISTRICT

DEBT SERVICE FUND
Series 2014 A/1, A/2, A/3, Series 2017
FY2024

	Series 2014 A/1	Series 2014 A/2	Series 2014 A/3	Series 2017	APPROVED FY2024 BUDGET
<u>REVENUES:</u>					
(1) Special Assessments - Tax Collector	\$1,470,700	\$358,925	\$378,767	\$67,073	\$2,275,465
Carry Forward Surplus	\$513,511	\$0	\$211,978	\$35,401	\$760,890
<i>TOTAL REVENUES</i>	<u>\$1,984,211</u>	<u>\$358,925</u>	<u>\$590,745</u>	<u>\$102,474</u>	<u>\$3,036,355</u>
<u>EXPENDITURES:</u>					
Interest Expense - 11/1	\$243,513	\$69,125	\$138,450	\$22,281	\$473,369
Principal Expense - 5/1	\$1,370,000	\$225,000	\$100,000	\$20,000	\$1,715,000
Interest Expense - 5/1	\$243,513	\$69,125	\$138,450	\$22,281	\$473,369
<i>TOTAL EXPENDITURES</i>	<u>\$1,857,025</u>	<u>\$363,250</u>	<u>\$376,900</u>	<u>\$64,563</u>	<u>\$2,661,738</u>
EXCESS REVENUES (EXPENDITURES)	<u>\$127,186</u>	<u>(\$4,325)</u>	<u>\$213,845</u>	<u>\$37,912</u>	<u>\$374,618</u>
 (1) A1 and A2 Assessments are combined					
			11/1/24 Interest:		
			2014 A/1		\$216,113
			2014 A/2		\$61,250
			2014 A/3		\$135,200
			2017		\$21,706
					<u>\$434,269</u>

THE CROSSINGS AT FLEMING ISLAND

COMMUNITY DEVELOPMENT DISTRICT

Series 2014 A/1, Special Assessment Refunding Bonds Amortization Schedule

DATE	PRINCIPAL BALANCE	RATE	INTEREST	PRINCIPAL	TOTAL
1-Nov-23	\$ 10,975,000	4.000%	\$ 243,512.50		\$ 243,512.50
1-May-24	\$ 10,975,000	4.000%	\$ 243,512.50	\$ 1,370,000.00	
1-Nov-24	\$ 9,605,000	4.000%	\$ 216,112.50		\$ 1,829,625.00
1-May-25	\$ 9,605,000	4.500%	\$ 216,112.50	\$ 1,425,000.00	
1-Nov-25	\$ 8,180,000	4.500%	\$ 184,050.00		\$ 1,825,162.50
1-May-26	\$ 8,180,000	4.500%	\$ 184,050.00	\$ 1,490,000.00	
1-Nov-26	\$ 6,690,000	4.500%	\$ 150,525.00		\$ 1,824,575.00
1-May-27	\$ 6,690,000	4.500%	\$ 150,525.00	\$ 1,560,000.00	
1-Nov-27	\$ 5,130,000	4.500%	\$ 115,425.00		\$ 1,825,950.00
1-May-28	\$ 5,130,000	4.500%	\$ 115,425.00	\$ 1,635,000.00	
1-Nov-28	\$ 3,495,000	4.500%	\$ 78,637.50		\$ 1,829,062.50
1-May-29	\$ 3,495,000	4.500%	\$ 78,637.50	\$ 1,710,000.00	
1-Nov-29	\$ 1,785,000	4.500%	\$ 40,162.50		\$ 1,828,800.00
1-May-30	\$ 1,785,000	4.500%	\$ 40,162.50	\$ 1,785,000.00	\$ 1,825,162.50
			\$ 2,056,850.00	\$ 10,975,000.00	\$ 13,031,850.00

**Revised 3/27/23

THE CROSSINGS AT FLEMING ISLAND

COMMUNITY DEVELOPMENT DISTRICT

Series 2014 A/2, Special Assessment Refunding Bonds

Amortization Schedule

DATE	PRINCIPAL BALANCE	RATE	INTEREST	PRINCIPAL	TOTAL
1-Nov-23	\$ 1,975,000	7.000%	\$ 69,125.00		\$ 69,125.00
1-May-24	\$ 1,975,000	7.000%	\$ 69,125.00	\$ 225,000.00	
1-Nov-24	\$ 1,750,000	7.000%	\$ 61,250.00		\$ 355,375.00
1-May-25	\$ 1,750,000	7.000%	\$ 61,250.00	\$ 245,000.00	
1-Nov-25	\$ 1,505,000	7.000%	\$ 52,675.00		\$ 358,925.00
1-May-26	\$ 1,505,000	7.000%	\$ 52,675.00	\$ 260,000.00	
1-Nov-26	\$ 1,245,000	7.000%	\$ 43,575.00		\$ 356,250.00
1-May-27	\$ 1,245,000	7.000%	\$ 43,575.00	\$ 280,000.00	
1-Nov-27	\$ 965,000	7.000%	\$ 33,775.00		\$ 357,350.00
1-May-28	\$ 965,000	7.000%	\$ 33,775.00	\$ 300,000.00	
1-Nov-28	\$ 665,000	7.000%	\$ 23,275.00		\$ 357,050.00
1-May-29	\$ 665,000	7.000%	\$ 23,275.00	\$ 320,000.00	
1-Nov-29	\$ 345,000	7.000%	\$ 12,075.00		\$ 355,350.00
1-May-30	\$ 345,000	7.000%	\$ 12,075.00	\$ 345,000.00	\$ 357,075.00
			\$ 591,500.00	\$ 1,975,000.00	\$ 2,566,500.00

**Revised 3/27/23

THE CROSSINGS AT FLEMING ISLAND
COMMUNITY DEVELOPMENT DISTRICT

Series 2014 A/3, Special Assessment Refunding Bonds
Amortization Schedule

DATE	PRINCIPAL BALANCE	RATE	INTEREST	PRINCIPAL	TOTAL
1-Nov-23	\$ 4,260,000	6.500%	\$ 138,450.00		\$ 138,450.00
1-May-24	\$ 4,260,000	6.500%	\$ 138,450.00	\$ 100,000.00	
1-Nov-24	\$ 4,160,000	6.500%	\$ 135,200.00		\$ 373,650.00
1-May-25	\$ 4,160,000	6.500%	\$ 135,200.00	\$ 105,000.00	
1-Nov-25	\$ 4,055,000	6.500%	\$ 131,787.50		\$ 371,987.50
1-May-26	\$ 4,055,000	6.500%	\$ 131,787.50	\$ 110,000.00	
1-Nov-26	\$ 3,945,000	6.500%	\$ 128,212.50		\$ 370,000.00
1-May-27	\$ 3,945,000	6.500%	\$ 128,212.50	\$ 120,000.00	
1-Nov-27	\$ 3,825,000	6.500%	\$ 124,312.50		\$ 372,525.00
1-May-28	\$ 3,825,000	6.500%	\$ 124,312.50	\$ 125,000.00	
1-Nov-28	\$ 3,700,000	6.500%	\$ 120,250.00		\$ 369,562.50
1-May-29	\$ 3,700,000	6.500%	\$ 120,250.00	\$ 135,000.00	
1-Nov-29	\$ 3,565,000	6.500%	\$ 115,862.50		\$ 371,112.50
1-May-30	\$ 3,565,000	6.500%	\$ 115,862.50	\$ 145,000.00	
1-Nov-30	\$ 3,420,000	6.500%	\$ 111,150.00		\$ 372,012.50
1-May-31	\$ 3,420,000	6.500%	\$ 111,150.00	\$ 155,000.00	
1-Nov-31	\$ 3,265,000	6.500%	\$ 106,112.50		\$ 372,262.50
1-May-32	\$ 3,265,000	6.500%	\$ 106,112.50	\$ 165,000.00	
1-Nov-32	\$ 3,100,000	6.500%	\$ 100,750.00		\$ 371,862.50
1-May-33	\$ 3,100,000	6.500%	\$ 100,750.00	\$ 175,000.00	
1-Nov-33	\$ 2,925,000	6.500%	\$ 95,062.50		\$ 370,812.50
1-May-34	\$ 2,925,000	6.500%	\$ 95,062.50	\$ 190,000.00	
1-Nov-34	\$ 2,735,000	6.500%	\$ 88,887.50		\$ 373,950.00
1-May-35	\$ 2,735,000	6.500%	\$ 88,887.50	\$ 200,000.00	
1-Nov-35	\$ 2,535,000	6.500%	\$ 82,387.50		\$ 371,275.00
1-May-36	\$ 2,535,000	6.500%	\$ 82,387.50	\$ 215,000.00	
1-Nov-36	\$ 2,320,000	6.500%	\$ 75,400.00		\$ 372,787.50
1-May-37	\$ 2,320,000	6.500%	\$ 75,400.00	\$ 230,000.00	
1-Nov-37	\$ 2,090,000	6.500%	\$ 67,925.00		\$ 373,325.00
1-May-38	\$ 2,090,000	6.500%	\$ 67,925.00	\$ 245,000.00	
1-Nov-38	\$ 1,845,000	6.500%	\$ 59,962.50		\$ 372,887.50
1-May-39	\$ 1,845,000	6.500%	\$ 59,962.50	\$ 260,000.00	
1-Nov-39	\$ 1,585,000	6.500%	\$ 51,512.50		\$ 371,475.00
1-May-40	\$ 1,585,000	6.500%	\$ 51,512.50	\$ 280,000.00	
1-Nov-40	\$ 1,305,000	6.500%	\$ 42,412.50		\$ 373,925.00
1-May-41	\$ 1,305,000	6.500%	\$ 42,412.50	\$ 295,000.00	
1-Nov-41	\$ 1,010,000	6.500%	\$ 32,825.00		\$ 370,237.50
1-May-42	\$ 1,010,000	6.500%	\$ 32,825.00	\$ 315,000.00	
1-Nov-42	\$ 695,000	6.500%	\$ 22,587.50		\$ 370,412.50
1-May-43	\$ 695,000	6.500%	\$ 22,587.50	\$ 335,000.00	
1-Nov-43	\$ 360,000	6.500%	\$ 11,700.00		\$ 369,287.50
1-May-44	\$ 360,000	6.500%	\$ 11,700.00	\$ 360,000.00	\$ 371,700.00
			<u>\$ 3,685,500.00</u>	<u>\$ 4,260,000.00</u>	<u>\$ 7,945,500.00</u>

**Revised 3/27/23

THE CROSSINGS AT FLEMING ISLAND

COMMUNITY DEVELOPMENT DISTRICT

Series 2017, Special Assessment Revenue Bonds

Amortization Schedule

DATE	PRINCIPAL BALANCE	RATE	INTEREST	PRINCIPAL	TOTAL
1-Nov-23	\$ 775,000	5.750%	\$ 22,281.25		\$ 22,281.25
1-May-24	\$ 775,000	5.750%	\$ 22,281.25	\$ 20,000.00	
1-Nov-24	\$ 755,000	5.750%	\$ 21,706.25		\$ 63,987.50
1-May-25	\$ 755,000	5.750%	\$ 21,706.25	\$ 20,000.00	
1-Nov-25	\$ 735,000	5.750%	\$ 21,131.25		\$ 62,837.50
1-May-26	\$ 735,000	5.750%	\$ 21,131.25	\$ 20,000.00	
1-Nov-26	\$ 715,000	5.750%	\$ 20,556.25		\$ 61,687.50
1-May-27	\$ 715,000	5.750%	\$ 20,556.25	\$ 25,000.00	
1-Nov-27	\$ 690,000	5.750%	\$ 19,837.50		\$ 65,393.75
1-May-28	\$ 690,000	5.750%	\$ 19,837.50	\$ 25,000.00	
1-Nov-28	\$ 665,000	5.750%	\$ 19,118.75		\$ 63,956.25
1-May-29	\$ 665,000	5.750%	\$ 19,118.75	\$ 25,000.00	
1-Nov-29	\$ 640,000	5.750%	\$ 18,400.00		\$ 62,518.75
1-May-30	\$ 640,000	5.750%	\$ 18,400.00	\$ 30,000.00	
1-Nov-30	\$ 610,000	5.750%	\$ 17,537.50		\$ 65,937.50
1-May-31	\$ 610,000	5.750%	\$ 17,537.50	\$ 30,000.00	
1-Nov-31	\$ 580,000	5.750%	\$ 16,675.00		\$ 64,212.50
1-May-32	\$ 580,000	5.750%	\$ 16,675.00	\$ 30,000.00	
1-Nov-32	\$ 550,000	5.750%	\$ 15,812.50		\$ 62,487.50
1-May-33	\$ 550,000	5.750%	\$ 15,812.50	\$ 35,000.00	
1-Nov-33	\$ 515,000	5.750%	\$ 14,806.25		\$ 65,618.75
1-May-34	\$ 515,000	5.750%	\$ 14,806.25	\$ 35,000.00	
1-Nov-34	\$ 480,000	5.750%	\$ 13,800.00		\$ 63,606.25
1-May-35	\$ 480,000	5.750%	\$ 13,800.00	\$ 35,000.00	
1-Nov-35	\$ 445,000	5.750%	\$ 12,793.75		\$ 61,593.75
1-May-36	\$ 445,000	5.750%	\$ 12,793.75	\$ 40,000.00	
1-Nov-36	\$ 405,000	5.750%	\$ 11,643.75		\$ 64,437.50
1-May-37	\$ 405,000	5.750%	\$ 11,643.75	\$ 40,000.00	
1-Nov-37	\$ 365,000	5.750%	\$ 10,493.75		\$ 62,137.50
1-May-38	\$ 365,000	5.750%	\$ 10,493.75	\$ 45,000.00	
1-Nov-38	\$ 320,000	5.750%	\$ 9,200.00		\$ 64,693.75
1-May-39	\$ 320,000	5.750%	\$ 9,200.00	\$ 45,000.00	
1-Nov-39	\$ 275,000	5.750%	\$ 7,906.25		\$ 62,106.25
1-May-40	\$ 275,000	5.750%	\$ 7,906.25	\$ 50,000.00	
1-Nov-40	\$ 225,000	5.750%	\$ 6,468.75		\$ 64,375.00
1-May-41	\$ 225,000	5.750%	\$ 6,468.75	\$ 50,000.00	
1-Nov-41	\$ 175,000	5.750%	\$ 5,031.25		\$ 61,500.00
1-May-42	\$ 175,000	5.750%	\$ 5,031.25	\$ 55,000.00	
1-Nov-42	\$ 120,000	5.750%	\$ 3,450.00		\$ 63,481.25
1-May-43	\$ 120,000	5.750%	\$ 3,450.00	\$ 60,000.00	
1-Nov-43	\$ 60,000	5.750%	\$ 1,725.00		\$ 65,175.00
1-May-44	\$ 60,000	5.750%	\$ 1,725.00	\$ 60,000.00	\$ 61,725.00
			\$ 580,750.00	\$ 775,000.00	\$ 1,355,750.00

**Revised 3/2/22



WATER/SEWER FUND

The Crossings at Fleming Island
COMMUNITY DEVELOPMENT DISTRICT

WATER/SEWER FUND
FY2023

	ADOPTED FY2023 BUDGET	ACTUAL THRU 7/31/23	TOTAL PROJECTED AT 9/30/23	APPROVED FY2024 BUDGET
<u>REVENUES:</u>				
Water Revenue	\$1,275,000	\$1,112,121	\$1,300,000	\$1,300,500
Wastewater Revenue	\$2,182,800	\$1,963,658	\$2,340,000	\$2,340,000
Reclaimed Water Revenue	\$826,200	\$689,052	\$790,000	\$826,200
Service Charges	\$59,160	\$40,309	\$46,000	\$48,000
Debt Capacity Charge	\$1,900,000	\$1,636,161	\$1,950,000	\$1,950,000
Interest/Misc. Income	\$45,000	\$187,102	\$224,000	\$200,000
Carry Forward Surplus	\$344,120	\$344,120	\$344,120	\$275,000
TOTAL REVENUES	\$6,632,280	\$5,972,523	\$6,994,120	\$6,939,700
<u>EXPENDITURES:</u>				
<u>ADMINISTRATIVE:</u>				
Engineering	\$2,000	\$1,667	\$2,000	\$2,000
Arbitrage	\$1,650	\$550	\$1,650	\$1,650
Dissemination Agent	\$1,000	\$833	\$1,000	\$1,000
District Attorney	\$24,000	\$20,000	\$25,000	\$26,000
Annual Audit	\$4,000	\$4,000	\$4,000	\$4,000
Trustee Fees	\$8,500	\$8,500	\$13,000	\$13,000
District Manager/Administrator	\$73,500	\$61,250	\$73,500	\$76,440
Computer Time	\$1,000	\$833	\$1,000	\$1,000
Postage	\$1,000	\$833	\$1,000	\$1,000
Insurance	\$55,000	\$55,000	\$55,000	\$75,000
Legal Advertising	\$1,000	\$833	\$1,000	\$1,000
Other Current Charges	\$15,000	\$12,500	\$15,000	\$15,000
<u>WATER/WASTEWATER/REUSE:</u>				
Service Charges	\$67,750	\$56,458	\$67,750	\$67,000
Meter Expenses	\$1,000	\$833	\$1,000	\$1,000
Purchased Water	\$1,387,200	\$1,156,000	\$1,420,000	\$1,450,000
Treated Wastewater	\$2,193,000	\$1,827,500	\$2,300,000	\$2,400,000
Black Creek Charge	\$55,000	\$45,833	\$52,000	\$55,000
Alternative Water Supply	\$54,000	\$45,000	\$54,000	\$58,000
Purchased Reclaimed Water	\$200,000	\$166,667	\$200,000	\$200,000
Repairs & Maintenance	\$35,000	\$29,167	\$30,000	\$35,000
Electric	\$40,000	\$33,333	\$35,000	\$40,000
Capital Outlay	\$255,000	\$212,500	\$225,000	\$340,000
Contingency	\$25,000	\$20,833	\$25,000	\$25,000
TOTAL OPERATING EXPENSES	\$4,500,600	\$3,760,924	\$4,602,900	\$4,888,090
<u>DEBT SERVICE:</u>				
Interest Expense - 4/1	\$391,829	\$391,829	\$391,829	\$376,548
Principal Expense - 10/1	\$960,000	\$800,000	\$960,000	\$985,000
Interest Expense - 10/1	\$391,829	\$261,219	\$391,829	\$376,548
TOTAL DEBT SERVICE	\$1,743,658	\$1,453,048	\$1,743,658	\$1,738,095
TOTAL EXPENSES	\$6,244,258	\$5,213,972	\$6,346,558	\$6,626,185
EXCESS REVENUES (EXPENDITURES)	\$388,022	\$758,551	\$647,562	\$313,515
Debt Service Coverage (115%)	122%			118%

THE CROSSINGS AT FLEMING ISLAND
COMMUNITY DEVELOPMENT DISTRICT

Series 2016, Utility Refunding Bonds
Amortization Schedule

DATE	PRINCIPAL BALANCE	INTEREST	PRINCIPAL	TOTAL
1-Apr-22	\$ 19,905,000	\$ 405,600.63	\$ -	
1-Oct-22	\$ 19,905,000	\$ 405,600.63	\$ 930,000.00	\$ 1,741,201.26
1-Apr-23	\$ 18,975,000	\$ 391,828.76	\$ -	
1-Oct-23	\$ 18,975,000	\$ 391,828.76	\$ 960,000.00	\$ 1,743,657.52
1-Apr-24	\$ 18,015,000	\$ 376,547.51	\$ -	
1-Oct-24	\$ 18,015,000	\$ 376,547.51	\$ 985,000.00	\$ 1,738,095.02
1-Apr-25	\$ 17,030,000	\$ 359,827.51	\$ -	
1-Oct-25	\$ 17,030,000	\$ 359,827.51	\$ 1,020,000.00	\$ 1,739,655.02
1-Apr-26	\$ 16,010,000	\$ 341,737.51	\$ -	
1-Oct-26	\$ 16,010,000	\$ 341,737.51	\$ 1,060,000.00	\$ 1,743,475.02
1-Apr-27	\$ 14,950,000	\$ 322,375.01	\$ -	
1-Oct-27	\$ 14,950,000	\$ 322,375.01	\$ 1,095,000.00	\$ 1,739,750.02
1-Apr-28	\$ 13,855,000	\$ 300,671.88	\$ -	
1-Oct-28	\$ 13,855,000	\$ 300,671.88	\$ 1,140,000.00	\$ 1,741,343.76
1-Apr-29	\$ 12,715,000	\$ 277,729.38	\$ -	
1-Oct-29	\$ 12,715,000	\$ 277,729.38	\$ 1,185,000.00	\$ 1,740,458.76
1-Apr-30	\$ 11,530,000	\$ 252,529.38	\$ -	
1-Oct-30	\$ 11,530,000	\$ 252,529.38	\$ 1,235,000.00	\$ 1,740,058.76
1-Apr-31	\$ 10,295,000	\$ 226,254.38	\$ -	
1-Oct-31	\$ 10,295,000	\$ 226,254.38	\$ 1,290,000.00	\$ 1,742,508.76
1-Apr-32	\$ 9,005,000	\$ 198,804.38	\$ -	
1-Oct-32	\$ 9,005,000	\$ 198,804.38	\$ 1,345,000.00	\$ 1,742,608.76
1-Apr-33	\$ 7,660,000	\$ 170,179.38	\$ -	
1-Oct-33	\$ 7,660,000	\$ 170,179.38	\$ 1,405,000.00	\$ 1,745,358.76
1-Apr-34	\$ 6,255,000	\$ 138,986.25	\$ -	
1-Oct-34	\$ 6,255,000	\$ 138,986.25	\$ 1,465,000.00	\$ 1,742,972.50
1-Apr-35	\$ 4,790,000	\$ 106,440.63	\$ -	
1-Oct-35	\$ 4,790,000	\$ 106,440.63	\$ 1,525,000.00	\$ 1,737,881.26
1-Apr-36	\$ 3,265,000	\$ 72,565.63	\$ -	
1-Oct-36	\$ 3,265,000	\$ 72,565.63	\$ 1,595,000.00	\$ 1,740,131.26
1-Apr-37	\$ 1,670,000	\$ 37,128.13	\$ -	
1-Oct-37	\$ 1,670,000	\$ 37,128.13	\$ 1,670,000.00	\$ 1,744,256.26
		<u>\$ 7,958,412.70</u>	<u>\$ 19,905,000.00</u>	<u>\$ 27,863,412.70</u>

The Crossings at Fleming Island
Community Development District
WATER/SEWER FUND BUDGET
Fiscal Year 2024

REVENUES:

Water Revenue	The estimated amount that will be billed to users of the potable water system of the District based upon average monthly consumption, current utility rates in effect and projected number of users during the fiscal year. The billing is handled by Clay County Utility Authority .
Wastewater Revenue	The estimated amount that will be billed to users of the wastewater system of the District based upon average monthly consumption, current utility rates in effect and projected number of users during the fiscal year.
Reuse Water Revenue	The estimated amount that will be billed to users of the reuse water system of the District based upon average monthly consumption, current utility rates in effect and projected number of users during the fiscal year.
Service Charges	Returned checks or credit card transactions.
Debt Capacity Charge	A monthly charge established for the purpose of providing sufficient revenues to pay the annual net debt service requirements for the amortization of the District's special revenue bonds for the construction of the water distribution, wastewater collection and effluent reuse system.

EXPENDITURES:

Administrative:

Engineering	The District's engineering firm, Hadden Engineering , will be providing general engineering services to the District
Arbitrage	The District is required to have an Arbitrage Rebate Calculation on the District's Series 2016 Utility Refunding Bonds.
Dissemination Agent	The District has contracted with GMS, LLC , to act as the Dissemination Agent for the District to prepare the Annual Disclosure Report required by the Security and Exchange Commission in order to comply with Rule 15(c)(2)-12(b)(5), which relates to additional reporting requirements for un-rated bond issues.
Attorney	The District's legal counsel, Bradley, Garrison & Komando, P.A. , will be providing general legal services to the District, including attendance and preparation for monthly meetings, preparation and review of agreements, resolutions, etc. This expense is shared with the General.

The Crossings at Fleming Island

Community Development District

WATER/SEWER FUND BUDGET

Fiscal Year 2024

Annual Audit	The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting Firm. The District is currently contracted with McDermitt Davis & Company LLC for the audit engagement. This expense is shared with the General Fund and the Golf Course Fund.
Trustee	The fee for the administration of the District's 2016 Utility Refunding Bonds.
District Management/ Administration Fees	The District receives Management, Accounting and Administrative services from their CDD employed District Manager and Governmental Management Services, LLC . This expense is shared with the General Fund.
Computer Time	The District processes all of its financial activities, including accounts payable, financial statements, etc. on a main frame computer leased by Governmental Management Services, LLC . This expense is shared with the General Fund.
Postage	This item includes mailing of agenda packages, overnight deliveries, correspondence, etc.
Insurance	The District's General Liability & Public Officials Liability and Property Insurance policies are with Egis Insurance and Risk Advisors . This expense is shared with the General Fund and the Golf Course Fund.
Legal Advertising	The District is required to advertise various notices for monthly Board meetings, public hearings etc with Clay Today .
Office Supplies	Cost of miscellaneous office supplies.
Other Current Charges	Bank charges and any other miscellaneous expenses

Water/Wastewater/Reuse:

Service Charges	This represents miscellaneous repairs associated with the Water system operation and maintenance performed by Clay County Utility Authority
Meter Expenses	Cost of a meter being set by Clay County Utility Authority.
Purchased Water	Cost of bulk water purchased from Clay County Utility Authority.
Treated Wastewater	Cost of treat wastewater by Clay County Utility Authority.
Alternative Water Supply	\$1 surcharge on all active water accounts billed by Clay County Utility Authority for the research of alternative water sources.
Purchased Reclaimed Water	Cost of bulk reclaimed water purchased from Clay County Utility Authority.

The Crossings at Fleming Island
Community Development District
WATER/SEWER FUND BUDGET
Fiscal Year 2024

Repairs & Maintenance Cost for repairs and maintenance of CDD water related assets.

Electric Clay Electric Cooperative for service at 4567 Lakeshore Drive East.

Black Creek Surcharge CCUA is collecting a surcharge to fund future costs of the utility with SJRWMD Black Creek Water Resource Development Project.

Capital Outlay Includes any miscellaneous water associated capital expenditures

Debt Service

The District issued \$24,650,000 of Series 2016 Utility Refunding Bonds. The following is the annual principal and interest expense due on these bonds for the next fiscal year:

Interest Expense – 4/1/24	\$376,547.51
Principal Expense – 10/1/24	\$985,000.00
Interest Expense – 10/1/24	\$376,547.51
Total	\$1,738,095.02



GOLF FUND

The Crossings at Fleming Island

COMMUNITY DEVELOPMENT DISTRICT

GOLF FUND

FY2024

	ADOPTED FY2023 BUDGET	ACTUAL THRU 7/31/23	TOTAL PROJECTED AT 9/30/23	APPROVED FY2024 BUDGET
REVENUES:				
User Fees - Dues	\$430,000	\$350,889	\$430,000	\$445,832
Greens/Cart Fees	\$1,492,000	\$1,390,665	\$1,492,000	\$1,596,492
Tournament Golf Income	\$74,681	\$0	\$74,681	\$118,225
Merchandise/Food/Beverage Sale	\$1,775,750	\$1,449,171	\$1,775,750	\$1,865,621
Rental Revenue	\$70,000	\$88,331	\$70,000	\$74,600
Membership Income - Other Fees	\$3,000	\$3,801	\$3,500	\$4,515
Miscellaneous Income	\$60,000	\$79,344	\$63,000	\$71,800
Initiation Fees	\$6,000	\$20,500	\$6,000	\$10,000
Interest Income/Commissions	\$0	\$2,914	\$2,500	\$0
Sales Tax/Gratuities/Lesson Income	\$514,205	\$440,408	\$514,205	\$548,662
TOTAL REVENUES	\$4,425,636	\$3,826,023	\$4,431,636	\$4,735,747
COST OF GOODS SOLD:				
Cost of Goods Sold	\$763,573	\$584,990	\$763,573	\$724,197
GROSS PROFIT	\$3,662,063	\$3,241,033	\$3,668,063	\$4,011,550
EXPENDITURES:				
Operating Expenses:				
Salaries	\$1,549,435	\$1,251,978	\$1,549,435	\$1,661,855
Commissions & Bonuses	\$30,000	\$47,430	\$34,000	\$34,000
Rental Commissions	\$12,500	\$8,441	\$12,500	\$14,000
Employee Expenses	\$313,108	\$254,753	\$313,108	\$332,371
Employee Uniforms	\$5,000	\$2,439	\$5,000	\$3,780
Travel & Per Diem	\$2,000	\$4,857	\$2,000	\$0
Training	\$500	\$431	\$907	\$5,975
Employee Advertising	\$1,000	\$907	\$1,270	\$1,500
Janitorial Expense/Supplies	\$38,400	\$27,722	\$38,400	\$42,650
Tournaments & Events	\$45,500	\$25,980	\$45,500	\$30,392
Centralized Services	\$83,000	\$83,943	\$83,000	\$99,653
Course & Grounds Maintenance	\$51,250	\$46,815	\$51,250	\$55,000
Repairs - Equipment	\$44,000	\$24,134	\$44,000	\$32,549
Repairs - Buildings	\$15,000	\$33,551	\$15,500	\$17,000
Operating Supplies	\$75,000	\$75,233	\$75,000	\$88,175
Office Supplies	\$3,500	\$2,879	\$3,500	\$3,500
Postage	\$500	\$1	\$500	\$500
Printing & Reproduction	\$1,000	\$5,371	\$5,371	\$1,000
Utility Services	\$74,000	\$79,673	\$74,000	\$91,326
Gas/Oil/Propane	\$39,000	\$29,895	\$39,000	\$46,247
Refuse & Potables	\$18,000	\$10,115	\$18,000	\$15,771
Telephone/T1 Line	\$9,050	\$6,732	\$9,050	\$8,990
Security/Pest Control	\$22,000	\$22,698	\$22,000	\$22,500
Music & Cable Service	\$12,000	\$6,050	\$12,000	\$12,000
Dues and Subscriptions	\$7,300	\$11,618	\$8,400	\$9,013
Chemicals	\$71,500	\$45,417	\$71,500	\$78,730
Fertilizer - Course	\$70,000	\$42,056	\$70,000	\$76,640
Sand, Seed & Dressing	\$42,375	\$31,495	\$42,375	\$38,676
Licenses/Permits	\$4,300	\$2,301	\$4,300	\$2,350
Cash Short/Over	\$0	(\$792)	\$0	\$0
Miscellaneous	\$4,700	\$288	\$2,500	\$13,700
Other Services	\$8,000	\$543	\$8,000	\$8,000
Trustee Fees/Bank Charges	\$84,000	\$93,790	\$84,000	\$90,997
Management Fees - Hampton	\$86,400	\$3,761	\$86,400	\$86,400
Rentals & Leases	\$235,167	\$70,910	\$235,167	\$257,800
Lake Maintenance	\$30,000	\$182,003	\$30,000	\$30,000
Insurance	\$95,264	\$25,000	\$95,264	\$129,840
Other Current Charges	\$32,000	\$97,054	\$32,000	\$32,000
District Manager/Administrator	\$38,500	\$19,930	\$38,500	\$38,500
District Attorney	\$5,820	\$30,231	\$5,820	\$5,820
Audit	\$2,000	\$5,535	\$2,000	\$2,000
Non-Recurring/Other/Prior Year	\$0	\$1,917	\$2,660	\$0
Equipment	\$0	\$2,660	\$0	\$0
Sales Tax/Gratuities/Lesson Expense	\$514,205	\$440,408	\$514,205	\$548,662
TOTAL EXPENDITURES	\$3,776,274	\$3,158,155	\$3,787,382	\$4,069,862
Net Operating Income:	(\$114,211)	\$82,878	(\$119,319)	(\$58,312)
Non-Operating Expenses:				
Other Income	\$0	\$0	\$0	\$0
Other Expenses	\$0	(\$3,908)	(\$7,370)	\$0
Principal Expense - 10/1	(\$445,000)	(\$370,833)	(\$445,000)	(\$475,000)
Interest Expense - 10/1	(\$30,360)	(\$30,360)	(\$30,360)	(\$15,675)
Interest Expense - 4/1	(\$30,360)	(\$20,240)	(\$30,360)	(\$15,675)
TOTAL NON-OPERATING	(\$505,720)	(\$425,341)	(\$513,090)	(\$506,350)
EXCESS REVENUES (EXPENDITURES)	(\$619,931)	(\$342,463)	(\$632,409)	(\$564,662)

THE CROSSINGS AT FLEMING ISLAND
COMMUNITY DEVELOPMENT DISTRICT

Series 1999, Golf Course Revenue Bonds
Amortization Schedule

DATE	PRINCIPAL BALANCE	RATE	INTEREST	PRINCIPAL	TOTAL
1-Apr-05	\$ 5,535,000	6.600%	\$ 182,655.00	\$ -	
1-Oct-05	\$ 5,535,000	6.600%	\$ 182,655.00	\$ 140,000.00	\$ 505,310.00
1-Apr-06	\$ 5,395,000	6.600%	\$ 178,035.00	\$ -	
1-Oct-06	\$ 5,395,000	6.600%	\$ 178,035.00	\$ 150,000.00	\$ 506,070.00
1-Apr-07	\$ 5,245,000	6.600%	\$ 173,085.00	\$ -	
1-Oct-07	\$ 5,245,000	6.600%	\$ 173,085.00	\$ 160,000.00	\$ 506,170.00
1-Apr-08	\$ 5,085,000	6.600%	\$ 167,805.00	\$ -	
1-Oct-08	\$ 5,085,000	6.600%	\$ 167,805.00	\$ 170,000.00	\$ 505,610.00
1-Apr-09	\$ 4,915,000	6.600%	\$ 162,195.00	\$ -	
1-Oct-09	\$ 4,915,000	6.600%	\$ 162,195.00	\$ 180,000.00	\$ 504,390.00
1-Apr-10	\$ 4,735,000	6.600%	\$ 156,255.00	\$ -	
1-Oct-10	\$ 4,735,000	6.600%	\$ 156,255.00	\$ 195,000.00	\$ 507,510.00
1-Apr-11	\$ 4,540,000	6.600%	\$ 149,820.00	\$ -	
1-Oct-11	\$ 4,540,000	6.600%	\$ 149,820.00	\$ 205,000.00	\$ 504,640.00
1-Apr-12	\$ 4,335,000	6.600%	\$ 143,055.00	\$ -	
1-Oct-12	\$ 4,335,000	6.600%	\$ 143,055.00	\$ 220,000.00	\$ 506,110.00
1-Apr-13	\$ 4,115,000	6.600%	\$ 135,795.00	\$ -	
1-Oct-13	\$ 4,115,000	6.600%	\$ 135,795.00	\$ 235,000.00	\$ 506,590.00
1-Apr-14	\$ 3,880,000	6.600%	\$ 128,040.00	\$ -	
1-Oct-14	\$ 3,880,000	6.600%	\$ 128,040.00	\$ 250,000.00	\$ 506,080.00
1-Apr-15	\$ 3,630,000	6.600%	\$ 119,790.00	\$ -	
1-Oct-15	\$ 3,630,000	6.600%	\$ 119,790.00	\$ 270,000.00	\$ 509,580.00
1-Apr-16	\$ 3,360,000	6.600%	\$ 110,880.00	\$ -	
1-Oct-16	\$ 3,360,000	6.600%	\$ 110,880.00	\$ 285,000.00	\$ 506,760.00
1-Apr-17	\$ 3,075,000	6.600%	\$ 101,475.00	\$ -	
1-Oct-17	\$ 3,075,000	6.600%	\$ 101,475.00	\$ 305,000.00	\$ 507,950.00
1-Apr-18	\$ 2,770,000	6.600%	\$ 91,410.00	\$ -	
1-Oct-18	\$ 2,770,000	6.600%	\$ 91,410.00	\$ 325,000.00	\$ 507,820.00
1-Apr-19	\$ 2,445,000	6.600%	\$ 80,685.00	\$ -	
1-Oct-19	\$ 2,445,000	6.600%	\$ 80,685.00	\$ 345,000.00	\$ 506,370.00
1-Apr-20	\$ 2,100,000	6.600%	\$ 69,300.00	\$ -	
1-Oct-20	\$ 2,100,000	6.600%	\$ 69,300.00	\$ 370,000.00	\$ 508,600.00
1-Apr-21	\$ 1,730,000	6.600%	\$ 57,090.00	\$ -	
1-Apr-21	\$ 1,730,000	6.600%	\$ 57,090.00	\$ 390,000.00	\$ 504,180.00
1-Apr-22	\$ 1,340,000	6.600%	\$ 44,220.00	\$ -	
1-Oct-22	\$ 1,340,000	6.600%	\$ 44,220.00	\$ 420,000.00	\$ 508,440.00
1-Apr-23	\$ 920,000	6.600%	\$ 30,360.00	\$ -	
1-Oct-23	\$ 920,000	6.600%	\$ 30,360.00	\$ 445,000.00	\$ 505,720.00
1-Apr-24	\$ 475,000	6.600%	\$ 15,675.00	\$ -	
10/1/24	\$ 475,000	6.600%	\$ 15,675.00	\$ 475,000.00	\$ 506,350.00
			<u>\$ 4,595,250.00</u>	<u>\$ 5,535,000.00</u>	<u>\$ 10,130,250.00</u>

The Crossings at Fleming Island
Community Development District
GOLF FUND BUDGET
Fiscal Year 2024

Revenues:

User Fees-Dues:	Patron membership dues for all categories
Green/Cart Fees:	Green and Cart fee revenues
Merchandise/Food/	Golf Shop merchandise sales and all F&B sales (Food, N/A Beverage Sales: Beverage, Beer/Wine, and Liquor)
Rental Revenue:	Room rentals and golf club rentals
Membership Income Other Fees:	Patron Trail Fees, Handicap dues, and Range Dues
Miscellaneous Income:	Cart repair income, Lesson income, Finance charges, and Daily range fees

Expenditures:

Salaries:	Salaried and hourly full time and part time employee's wages for the Golf Operations, Maintenance, Food and Beverage, and Administrative.
Employee Expenses:	Payroll expenses (Taxes, Workers Comp, Health Insurance, and 401K)
Employee Uniforms:	Staff uniforms for all departments
Travel & Per Diem:	Mileage reimbursement and work related travel
Training:	Training seminars for staff.
Janitorial Expense:	Janitorial service
Janitorial Supplies:	Janitorial supplies
Tournament & Events:	Member and Resident events (Trivia Night, Invitational tournament, etc)
Centralized Services:	Marketing association fees (Fl 1 st Coast of Golf), Media buys (Golfers Guide), Email marketing, Newsletter, CSC office to book tee times (shared labor costs) , Promotional advertising, Graphic art work, centralized accounting services.

The Crossings at Fleming Island Community Development District

GOLF FUND BUDGET
Fiscal Year 2024

Course & Grounds Maintenance:	Golf course and irrigation repairs
Repairs – Equipment:	Equipment repairs for Golf, F&B, and Maintenance equipment.
Repairs – Buildings:	Repairs to buildings
Operating Supplies:	Supplies for Golf (Tees, Towels, Practice Balls), F&B (Linen, Serving Equipment, Paper Supplies), Maintenance Supplies
Office Supplies:	Paper, Envelopes, Register Receipts, etc.
Postage:	Stamps
Printing and Reproduction:	Stationary and letterhead
Utility Services:	Electric and Water & Sewer
Gas/Oil/Propane:	F&B Propane, Gas, Diesel, and Hydraulic Oil
Refuse and Portables:	Waste removal service
Telephone:	Maintenance Internet, telephone and admin telephone
Other Contractual Services:	Alarm and Pest Control services, Aerification contractor
Music service:	Music system for the clubhouse
Dues and Subscriptions:	Comcast, FSGA handicap dues, PGA dues, etc
Chemicals:	Golf course chemicals
Sand, Seed and Dressing:	Over seed, Top dressing, Divot sand, and Mulch
Small Tools:	Hedge Trimmers, Weed Eaters, Chain Saws, etc
Licenses/Permits:	Food and Beverage licenses, ASCAP, SESAC
Bad Debt Expense:	Write off's for non-recoverable income
Cash Short/Over:	Point of sale drawers balance

The Crossings at Fleming Island Community Development District

GOLF FUND BUDGET
Fiscal Year 2024

Trustee Fees/Bank Charges:	Credit card commissions and Trustee charges
Fertilizer - Course	Golf course fertilizers
Management Fees (Hampton Golf):	Golf Club management fees (Hampton)
Rentals and Leases:	Cart fleet, Maintenance equipment, Dishwasher, Irrigation computer and Copier
Insurance:	Liability and Property insurance
Other Current Charges:	Real Estate taxes
District Attorney:	Attorney fees
District Management /Administration:	District Manager and GMS, LLC fees.
Lake Maintenance:	Treatment of lakes on GC for algae and weeds
Audit:	Audit fees

Non-Operating Expenses

Inter-fund Transfer In:	CDD Assessments
Principle Expense:	Golf Bond Principal Payment
Interest Expenses:	Interest on the Golf Bond

The Crossings at Fleming Island CDD

Golf Fund FY2023-2027 Budget

Five Year Capital Plan

Fiscal Year	Capital Budget	
2024	\$	250,000
2025	\$	250,000
2026	\$	250,000
2027	\$	250,000
2028	\$	250,000



SWIM & TENNIS FUND

The Crossings at Fleming Island
COMMUNITY DEVELOPMENT DISTRICT

SWIM & TENNIS FUND
FY2024

	ADOPTED FY2023 BUDGET	ACTUAL THRU 7/31/23	TOTAL PROJECTED AT 9/30/23	APPROVED FY2024 BUDGET
<u>REVENUES:</u>				
User Fees	\$70,000	\$144,524	\$165,000	\$150,000
Lesson Income	\$190,000	\$190,266	\$220,000	\$230,000
CDD Lesson Income	\$20,000	\$23,573	\$25,000	\$25,000
Merchandise/Food/Beverage Sale	\$135,000	\$157,638	\$165,000	\$185,000
TOTAL REVENUES	\$415,000	\$516,001	\$575,000	\$590,000
<u>COST OF GOODS SOLD:</u>				
Cost of Goods Sold	\$103,000	\$41,335	\$129,000	\$140,000
GROSS PROFIT	\$312,000	\$474,666	\$446,000	\$450,000
<u>EXPENDITURES:</u>				
<u>Operating Expenses:</u>				
Salaries	\$841,500	\$666,319	\$841,500	\$892,000
Employee Expenses	\$202,000	\$168,058	\$202,000	\$249,760
Employee Education and Training	\$8,000	\$3,862	\$8,000	\$8,000
Lessons Paid Out	\$190,000	\$188,017	\$220,000	\$230,000
Promotional Activities	\$100,000	\$70,018	\$100,000	\$100,000
Activities & Events - Tennis	\$10,000	\$22,639	\$25,000	\$20,000
Communications and Freight	\$16,500	\$18,596	\$22,000	\$22,000
Customer Service & Advertising	\$8,000	\$1,829	\$6,000	\$6,000
Other Contractual	\$27,500	\$24,399	\$27,500	\$27,500
Repairs & Maintenance	\$65,000	\$75,199	\$80,000	\$80,000
Operating Supplies	\$24,000	\$22,532	\$24,000	\$24,000
Office Supplies	\$22,000	\$12,230	\$20,000	\$22,000
Utility Services	\$130,000	\$130,865	\$151,000	\$160,000
Gas/Oil/Propane	\$42,000	\$14,205	\$21,000	\$26,000
Chemicals	\$62,250	\$37,242	\$65,000	\$85,000
Licenses/Permits	\$6,000	\$2,656	\$4,000	\$4,000
Bad Debt	\$0	\$1,457	\$1,208	\$0
Cash Short/Over	\$0	\$196	\$20	\$0
Contributions and Donations	\$0	\$2,205	\$2,205	\$0
Trustee Fees	\$15,250	\$18,059	\$25,000	\$25,000
District Manager/Administrator	\$33,000	\$32,451	\$33,000	\$42,030
Insurance	\$25,000	\$20,596	\$25,000	\$50,000
Taxes	\$0	\$57	\$60	\$60
Audit	\$3,000	\$0	\$3,000	\$3,000
TOTAL EXPENDITURES	\$1,831,000	\$1,533,687	\$1,906,493	\$2,076,350
<u>Non-Operating Income/Expenses:</u>				
Interfund Transfer In - GF	\$1,519,000	\$1,265,833	\$1,519,000	\$1,626,350
Other Income	\$0	(\$1,354)	\$250	\$0
Nonrecurring & Capital Expenses	\$0	\$0	\$0	\$0
TOTAL NON-OPERATING	\$1,519,000	\$1,264,479	\$1,519,250	\$1,626,350
EXCESS REVENUES (EXPENDITURES)	\$0	\$205,458	\$58,757	\$0

The Crossings at Fleming Island
Community Development District
SWIM & TENNIS FUND BUDGET
Fiscal Year 2024

Revenues:

User Fees	Pass Holder Income, Guest Fees, Lesson Income, Facility Rental, Activity Income and Finance charges
Lesson Income	Revenue generated from Tennis/Pickleball/Swim lessons
CDD Lesson Income	CDD portion of revenue generated from Tennis/Pickleball/Swim lessons
Merchandise and F&B Sales:	Tennis Merchandise sales and Snack Bar sales (Net of Cost of Goods Sold)

Expenditures:

Operating Expenses:

Salaries:	Salaried and hourly full time and part time employee's wages for Aquatics/Lifestyles/Maintenance/Tennis/Pickleball
Employee Expenses:	Payroll expenses (Taxes, Workers Comp, Health Insurance, and 401K) and uniforms
Employee Education/Training	Aquatic employees mandatory training requirements
Lessons paid out	Revenue generated from Tennis/Pickleball/Swim lessons paid to employees
Activities & Events	Community events (parades, dive in movies etc...)
Activities & Events-Tennis	Tennis/Pickleball events
Communications and Freight:	Telephone, Internet, Postage
Customer service & advertising	Graphic design, accounting, email
Other Contractual	Pest Control, Alarm Service, IT
Repairs and Maintenance	Equipment repairs and maintenance
Operating Supplies	Janitorial supplies, first aid equipment and misc. supplies
Office Supplies	Paper, printer cartridges, receipt paper, etc..
Utility Services:	Electric, Water & Sewer

Gas/Oil/Propane:	Propane for the Snack Bar and Waterfront pool heaters
Chemicals:	Pool chemicals
Licenses & Permits:	Licenses and pool permits
Cash Short/Over	Write off's for non-recoverable income
Trustee/Bank Expenses:	Credit card commissions and bank fees
District Management/ Administration:	The District receives Management, Accounting and Administrative services from their CDD employed District Manager and as part of an Administrative Agreement with Governmental Management Services, LLC . This expense is shared with the W/S and General fund
Insurance	Liability and property insurance
Audit	Annual Audit fees

Non-Operating Income/Expenses:

Inter-fund Transfer In:	CDD Funds to operate the Swim & Tennis operation, over and above revenues generated
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1.

RESOLUTION 2023-03

A RESOLUTION OF THE CROSSINGS AT FLEMING ISLAND COMMUNITY DEVELOPMENT DISTRICT (THE “DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024 AND FIXING MAINTENANCE AND BENEFIT SPECIAL ASSESSMENTS FOR SAID FISCAL YEAR

WHEREAS, the District Manager has submitted to the Board of Supervisors (the “Board”) a proposed budget for the next ensuing budget year along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), Florida Statutes; and

WHEREAS, at least sixty (60) days prior to the adoption of the proposed annual budget and any proposed long-term financial plan or program of the District for future operations (the “Proposed Budget”), the District did file 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) and 218.34(3), Florida Statutes; and

WHEREAS, the Board set August 24, 2023, as the date for 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, Section 190.008(2)(b), Florida Statutes, requires that, prior to October 1, 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 on a Cash Flow budget basis, 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; and

WHEREAS, Section 190.021, Florida Statutes provides that the Annual Appropriation Resolution shall also fix the Maintenance Special Assessments and Benefit Special Assessments upon each property within the boundaries of the District benefited by the adopted maintenance and capital improvement program of the District, such levy representing the amount of assessments for District purposes necessary to provide for payment during the ensuing budget year of all properly authorized expenditures to be incurred by the District, including principal and interest of special revenue, capital improvement and/or benefit assessment bonds.

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

SECTION 1. Budget

- a. That the Board of Supervisors has reviewed the District Manager’s Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. That the District Manager’s Proposed Budget, as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporation 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 for Fiscal Year 2023-2024 and/or revised projections for Fiscal Year 2023-2024.
- c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and the District Recording Secretary and identified as “The Budget for the Crossings at Fleming Island Community Development District for the Fiscal Year Ending September 30, 2024,” as adopted by the Board of Supervisors on August 24, 2023.

SECTION 2. Appropriations

That there be, and hereby is appropriated out of the revenues of the Crossings at Fleming Island Community Development District, for the fiscal year beginning October 1, 2023, and ending September 30, 2024, the sum of \$ _____ to be raised by the levy of assessments and otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ _____
RESERVE FUND	\$ _____
DEBT SERVICE FUND	\$ _____
Total All Funds	\$ _____

SECTION 3. Supplemental Appropriations

The Board may authorize by resolution, supplemental appropriations or revenue changes for any lawful purpose from funds on hand or estimated to be received within the fiscal year as follows:

- a. Board may authorize a transfer of the unexpended balance or portion thereof of any appropriation item.
- b. Board may authorize an appropriation from the un-appropriated balance of any fund.
- c. Board may increase any revenue or income budget amount to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the un-appropriated balance.

The District Manager and Treasurer shall have the power within a given fund to authorize the transfer of any unexpected balance of any appropriation item or any portion thereof, provided such transfers do not exceed Ten Thousand (\$10,000) Dollars or have the effect of causing more than 10% of the total appropriation of a given program or project to be transferred previously approved transfers included. Such transfer shall not have the effect of causing a more than \$10,000 or 10% increase, previously approved transfers included, to the original budget appropriation for the receiving program. The District Manager or Treasurer may approve transfers within a program or project. The District Manager or Treasurer must establish administrative procedures which require information on the request forms proving that such transfer requests comply with this section.

SECTION 4. Maintenance and Benefit Special Assessment Levy

- a. That the 2023 Maintenance and Benefit Special Assessment Levy (the “assessment levy”) for the assessment upon all the property within the boundaries of the District based upon the benefit received, which levy represents the amount of assessments for District purposes necessary to provide for payment during the aforementioned budget year of all properly authorized expenditures to be incurred by the District, including principal and interest of special revenue, capital improvement and/or benefit assessment bonds. Said assessment levy shall be distributed as follows:

General Fund O & M _____

Debt Service Fund _____

b. The District Manager shall certify this levy to the County Property Appraiser and Tax Collector, in accordance with the applicable provisions of law, as required by Chapters 170, 190 and 197, of the Statutes.

Introduced, considered favorably, and adopted this 24th day of August 2023.

**THE CROSSINGS AT FLEMING ISLAND
COMMUNITY DEVELOPMENT DISTRICT**

By: _____
Its: Chairman

Attest:

Secretary

B.

1.

RESOLUTION 2023-04

**A RESOLUTION ADOPTING THE FINAL WATER AND
WASTEWATER ENTERPRISE FUND BUDGET OF THE CROSSINGS
AT FLEMING ISLAND COMMUNITY DEVELOPMENT DISTRICT
FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND
ENDING SEPTEMBER 30, 2024**

WHEREAS, the District Manager has heretofore prepared and submitted to the Board for approval the District's proposed Water and Wastewater Enterprise Fund Budget for the Fiscal Year 2023-2024; and

WHEREAS, a public hearing has been held on this 24th day of August 2023 at which members of general public were accorded the opportunity to speak prior to the adoption of the final Water and Wastewater Enterprise Fund Budget;

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

1. The Water and Wastewater Enterprise Fund Budget heretofore submitted to and approved by the Board is hereby adopted as the final Water and Wastewater Enterprise Fund Budget of the District for Fiscal Year 2023-2024.

2. A verified copy of said final Water and Wastewater Enterprise Fund Budget shall be attached as an exhibit to this Resolution in the District's "Official Record of Proceedings."

Introduced, considered favorably, and adopted this 24th day of August 2023.

THE CROSSINGS AT FLEMING ISLAND
COMMUNITY DEVELOPMENT DISTRICT

By: _____
Title: Chairman

Attest:

Secretary

2.

RESOLUTION 2023-05

A RESOLUTION ADOPTING THE FINAL GOLF COURSE ENTERPRISE FUND BUDGET OF THE CROSSINGS OF FLEMING ISLAND COMMUNITY DEVELOPMENT DISTRICT FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024

WHEREAS, the District Manager has heretofore prepared and submitted to the Board for approval the District's proposed Golf Course Enterprise Fund Budget for the Fiscal Year 2023-2024; and

WHEREAS, a public hearing has been held on this 24th day of August 2023 at which members of the general public were accorded the opportunity to speak prior to the adoption of the final Golf Course Enterprise Fund Budget;

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

1. The Golf Course Enterprise Fund Budget heretofore submitted to and approved by the Board is hereby adopted as the final Golf Course Enterprise Fund Budget of the District for Fiscal Year 2023-2024.

2. A verified copy of said final Golf Course Enterprise Fund Budget shall be attached as an exhibit to this Resolution in the District's "Official Record of Proceedings."

PASSED AND ADOPTED THIS 24th DAY OF AUGUST 2023.

**THE CROSSINGS AT FLEMING ISLAND
COMMUNITY DEVELOPMENT DISTRICT**

(Sign)

Chairman

(Print)
Secretary

C.

1.

RESOLUTION 2023-06

**LEVYING A NON AD VALOREM ASSESSMENT FOR OPERATION
AND MAINTENANCE COSTS, WATER MANAGEMENT SYSTEM
AND OTHER INFRASTRUCTURE PROJECTS WITHIN THE
CROSSINGS AT FLEMING ISLAND COMMUNITY DEVELOPMENT
DISTRICT FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023
AND ENDING SEPTEMBER 30, 2024**

WHEREAS, certain improvements existing within the Crossings at Fleming Island Community Development District and certain costs of operation, repairs, and maintenance are being incurred; and

WHEREAS, the Board of Supervisors of the Crossings at Fleming Island Community Development District finds that the costs of operation, repairs, and maintenance of the District during the fiscal year 2023-2024 will amount to \$_____; and

WHEREAS, during the fiscal year 2023-2024, The Crossings at Fleming Island Community Development District will be required to pay approximately \$_____ for debt service on the District Special Assessment Refunding Bonds for those facilities constructed to serve property within the District; and

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

SECTION 1. That a non ad valorem assessment as provided for in Chapters 190 and 197 Florida Statutes (hereinafter referred to as an “assessment”) is hereby levied on the lands within the District.

SECTION 2. That the collection and enforcement of the aforesaid assessment shall be at the same time and in like manner as Clay County taxes. All assessments, and those assessments directly collected, shall be subject to the same discounts as Clay County taxes.

SECTION 3. That the said assessment levy, and the lists of lands included in the District are hereby certified to the Clay County Property Appraiser on Exhibit “A” attached hereto to be extended on the Clay County Tax Roll and shall be collected by the Clay County Tax Collector in the same manner and time as Clay County taxes. The operations and maintenance assessments and debt service assessments associated with the platted lot designated on Exhibit “B”, will be collected directly by the District in accordance with Florida Law. The proceeds there from shall be paid to The Crossings at Fleming Island Community Development District.

BE IT FURTHER RESOLVED, that a copy of this Resolution be transmitted to the proper public officials so that its purpose and effect may be carried out in accordance with law.

Introduced, considered favorably, and adopted this 24th day of August 2023.

THE CROSSINGS AT FLEMING ISLAND
COMMUNITY DEVELOPMENT DISTRICT

By: _____
Its: Chairman

Attest:

Secretary

SEVENTH ORDER OF BUSINESS

The Crossings at Fleming Island CDD
Fiscal Year 2024 Notice of Meetings

Unless notated otherwise (*), The Crossings at Fleming Island CDD Board of Supervisors meetings will be held on the fourth Thursday of each month at 6:00 p.m. at 2217 Eagle Harbor Parkway, Fleming Island, Florida 32003. Meetings are subject to change.

October 26, 2023

November 16, 2023 (*Third Thursday)

December 21, 2023 (*Third Thursday)

January 25, 2024

February 22, 2024

March 28, 2024

April 25, 2024

May 23, 2024

June 27, 2024

July 25, 2024

August 22, 2024

September 26, 2024

EIGHTH ORDER OF BUSINESS

B.



Tree Amigos

Outdoor Services

August2023

The Crossings Community Development District
2105 Harbor Lake Drive
Fleming Island, FL 32003
Attn: *Steve Andersen and Courtney Hogge*

Re: Landscape Services Report –
August

Steve & Courtney,

Irrigation Maintenance: All Irrigation running three days a week. Flowers are running three days a week.

Fungus/pest/fertilizer applications: Spot herbicide application. Flower fungicide application.

Maintenance: Regular week by week maintenance. Working on Ligustrum Tree cut backs.

Annuals: Summer Annuals maintenance. Fungicide application applied again.

Mulch: N/A.

As always, we are highly dedicated in providing a quality product at Eagle Harbor. We will continue to enhance the landscaping spaces across the community for all its Members, Residents and Guests to enjoy.

We are extremely proud and feel privileged to supply these services to The Crossing at Fleming Island.

Thank you,
Jim Proctor

C.

EAGLE HARBOR GOLF CLUB PERFORMANCE REPORT

July 2023

Consolidated	Jul-23		Jul-22	Year to Date		Prior Year 22
	Actual	Budget	Actual	Actual	Budget	Actual
Revenue	\$ 349,596.38	\$ 353,766.41	\$ 345,900.68	\$ 3,826,022.54	\$ 3,608,291.49	\$ 3,181,697.56
COGS	\$ 67,606.19	\$ 63,696.32	\$ 51,437.63	\$ 584,990.16	\$ 638,651.77	\$ 537,711.52
Expenses	\$ 189,167.39	\$ 289,345.35	\$ 247,497.27	\$ 3,158,674.79	\$ 3,092,174.37	\$ 2,553,808.58
Admin Expenses	\$ 86,994.00		na			na
NOI	\$ 5,828.80	\$ 724.74	\$ 46,965.78	\$ 82,357.59	\$ (122,534.65)	\$ 90,177.46

Notes

Golf	Jul-23		Jul-22	Year to Date		Prior Year 22
	Actual	Budget	Actual	Actual	Budget	Actual
Revenue	\$ 212,639.37	\$ 184,349.96	\$ 206,914.23	\$ 2,043,470.56	\$ 1,874,664.40	\$ 1,898,812.84
COGS	\$ 26,228.43	\$ 21,072.58	\$ 12,411.18	\$ 158,387.87	\$ 198,798.39	\$ 129,760.47
Course Maint.	\$ 55,979.56	\$ 67,759.36	\$ 59,450.38	\$ 55,979.56	\$ 67,759.36	\$ 666,098.97
Golf Expenses	\$ 51,945.34	\$ 45,440.86	\$ 45,887.95	\$ 510,567.83	\$ 480,315.09	\$ 460,730.49
NOI	\$ 78,486.04	\$ 50,077.16	\$ 89,164.72	\$ 1,318,535.30	\$ 1,127,791.56	\$ 642,222.91
Golf Rounds(Total)	3,729		4300	37,228		37,974
Golf Rnds(outside/member)	2653/1184		2750/1185	31300/13380		26593/11381
Membership	130		133			
Talons	Jul-23		Jul-22	Year to Date		Prior Year 22
	Actual	Budget	Actual	Actual	Budget	Actual
Total FB Revenue	\$ 136,522.45	\$ 126,566.03	\$ 138,905.25	\$ 1,338,502.87	\$ 1,305,122.92	\$ 1,282,069.70
COGS	\$ 41,377.76	\$ 42,623.74	\$ 39,026.45	\$ 426,602.29	\$ 439,853.38	\$ 407,951.05
FB Expenses	\$ 81,242.49	\$ 64,447.71	\$ 71,030.72	\$ 821,863.33	\$ 697,377.15	\$ 703,864.18
NOI	\$ 13,902.20	\$ 19,494.58	\$ 28,848.08	\$ 90,037.25	\$ 167,892.39	\$ 170,254.47

D.

Eagle Harbor Facility Report

August 2023

Amenity Centers:

1. Swim Park
 - a. Operations are normal.
2. Tennis/Pickleball Center
 - a. Storage shed was installed at Pickleball courts
 - b. Storage shed is being replaced at Tennis Center
3. Waterfront Park
 - a. Have major structural issue on family pool. Pool can be operated safely and have contacted commercial pool contractors for repairs
4. Creekside
 - a. Operations are normal.
 - b. Parking is now by permit only
 - c. Key fob system will be online by September
5. Golf Course
 - a. Operations are normal.
 - b. Geese roundup by USDA is complete and was successful with 68 geese removed.
 - c. On course bathrooms are being renovated
6. Talons
 - a. Operations are normal
 - b. New HVAC system installed upstairs

Common Areas & Retention Ponds:

1. All lakes have been treated and inspected by the Lake Doctors.

Misc:

1. Answered numerous phone calls, emails and visits from residents, contractors, vendors and other persons with inquiries. The subjects included, CCUA billing and repairs, golf course maintenance, easement encroachments, nutria, alligators, lake maintenance, FEMA, directions, repairs, drainage (both County and CDD owned), dead trees, vandalism, security, etc
2. Continue to work with SJRWMD drainage issue in Eagle Nest.