

THE CROSSINGS
at FLEMING ISLAND
Community Development District

July 24, 2025

AGENDA

The Crossings at Fleming Island Community Development District

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

July 17, 2025

Board of Supervisors
The Crossings at Fleming Island
Community Development District

Dear Board Members:

The Crossings at Fleming Island Community Development District Board of Supervisors Meeting is scheduled for **Thursday, July 24, 2025 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 26, 2025 Meeting
 - B. Financial Statements
 - C. Check Register
- V. Acceptance of the Fiscal Year 2024 Audit Report
- VI. Management Team Reports
 - A. District Counsel
 - B. Ruppert Landscape
 - C. Hampton Golf – Report
 - D. District Manager & Operations – Operations Report
- VII. Supervisors' Requests and Audience Comments

VIII. Next Scheduled Meeting – August 28, 2025 at 6:00 p.m. at 2217 Eagle Harbor Parkway

IX. Adjournment

FOURTH ORDER OF BUSINESS

A.

**The Crossings at Fleming Island CDD
Board of Supervisors Meeting Minutes
Thursday, June 26, 2025
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

David Herold, Vice Chairman
Mike Bruno, Supervisor
Paul Booth, Supervisor
Jimmy Pinkerman, Supervisor

Staff Present

Sam Garrison, District Counsel, Kopelousos, Bradley & Garrison by telephone
Steve Andersen, District Manager and Operations Manager, Eagle Harbor
Marilee Giles, District Administrator, Government Management Services, LLC

I - Roll Call

Vice Chairman Herold called the meeting to order at 6:00 p.m. and Ms. Giles called the roll.

II - Pledge of Allegiance

III - Public Comment

IV - Approval of Consent Agenda

A. Approval of the Minutes of the May 22, 2025 Meeting

B. Financial Statements

C. Check Register

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

V. Discussion of the Fiscal Year 2026 Budget

VI Acceptance of the 2025 Eagle Harbor Golf Club Report from NGF

Mr. Andersen gave an overview of the report from NGF, upcoming repairs to three tees and proposed replacement of greens.

Supervisor Pinkerman moved to accept the 2025 Eagle Harbor Golf Club Report from NGF. Supervisor Booth seconded the motion. Motion passed 4 - 0

VII - Management Team Reports

A. District Counsel

B. Ruppert Landscaping - Report

C. Hampton Golf - Report

A copy of the Eagle Harbor Golf Club performance report was included in the agenda package.

D. District Manager & Operations

1. Operations Report

Supervisor Bruno moved to approve designation of the attached list of projects eligible for the project management fee. Supervisor Booth seconded the motion. Motion passed 4 – 0

2. Report on the Number of Registered Voters 7,623

A copy of the letter from the supervisor of elections indicating there are 7,623 registered voters residing in the district was included in the agenda package.

VIII - Supervisor's Requests and Audience Comments

Supervisor Bruno: We talked before about doing something for the drainage on the driving range. Can they do something about that when they do the tee boxes?

Mr. Andersen: The priority from Hampton, NGF and I is tee boxes, cart paths to make sure those are done correctly. Greens, concrete out here then the driving range. The only access to the driving range is from no. 11.

IX Next Scheduled Meeting – July 24, 2025 at 6:00 p.m. at 2217 Eagle Harbor Parkway

X – Adjournment

Hearing no objection, Vice Chairman Herold adjourned the meeting at 6:42 p.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

B.

The Crossings at Fleming Island
Community Development District

Unaudited Financial Reporting
June 30, 2025



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The Crossings at Fleming Island

Community Development District

Combined Balance Sheet

June 30, 2025

	General Fund	Governmental Funds Reserve Fund	Debt Service Fund	Water/Sewer Fund	Proprietary Funds Golf Course Fund	Swim & Tennis Fund	Totals FY2025
Assets:							
Cash:							
Operating Account-Wells Fargo	\$ 380,302	\$ 34,840	\$ -	\$ 40,432	\$ 107,232	\$ 1,031,913	\$ 1,594,720
Operating Account-BB&T	-	-	-	-	-	-	-
Depository Account	-	-	-	-	37,295	-	37,295
Petty Cash	-	-	-	-	3,760	900	4,660
Accounts Receivable	-	-	-	-	138,068	83,481	221,549
Due from General Fund	-	4202	34,027	-	-	-	38,229
Due from Water/Sewer	-	-	-	-	-	-	-
Due from Other	-	-	-	226,434	-	-	226,434
Due from GC - Current year	2,838	92,325	-	-	-	-	95,163
Due from Swim & Tennis Fund	14,056	-	-	-	-	-	14,056
Due from Capital Outlay Fund	320,246	-	-	-	-	-	320,246
Due from Golf Course - Loan	235,256	-	-	-	-	-	235,256
Due from Golf Course - Equipment Lease	568,658	-	-	-	-	-	568,658
Due from Debt Service	30,197	30,197	-	-	-	-	60,393
Investments:							
State Board of Administration (SBA)	2,629,572	128,097	-	3,056,219	270	-	5,814,159
State Board of Administration (SBA)-Reserves	1,316,593	-	-	-	-	-	1,316,593
Series 1999							
Reserve	-	-	-	-	91,158	-	91,158
Interest	-	-	-	-	2	-	2
Revenue	-	-	-	-	111,669	-	111,669
Operating Reserves	-	-	-	-	0	-	0
Sinking	-	-	-	-	8	-	8
Series 2007/2016 Refunding/2017							
Reserve	-	-	-	1	-	-	1
Surplus	-	-	-	874,106	-	-	874,106
Rate Stabilization	-	-	-	266,423	-	-	266,423
Renewal & Replacement	-	-	-	288,425	-	-	288,425
Revenue	-	-	-	943,122	-	-	943,122
Interest	-	-	-	306,832	-	-	306,832
Redemption - Tax Exempt	-	-	-	896	-	-	896
Redemption - Taxable	-	-	-	276	-	-	276
Series 2014 - A-1/A-2							
Reserve A-1	-	-	918,728	-	-	-	918,728
Interest A-1	-	-	-	-	-	-	-
Revenue	-	-	1,242,885	-	-	-	1,242,885
Prepayment A-1	-	-	2,216	-	-	-	2,216
Reserve A-2	-	-	359,049	-	-	-	359,049
Interest A-2	-	-	-	-	-	-	-
Prepayment A-2	-	-	347	-	-	-	347
Series 2014 - A-3							
Reserve A-3	-	-	372,693	-	-	-	372,693
Interest - A-3	-	-	-	-	-	-	-
Revenue	-	-	239,380	-	-	-	239,380
Prepayment A-3	-	-	1	-	-	-	1
Construction - A-3	-	-	-	-	-	-	-
Series 2017							
Reserve - 2017	-	-	32,969	-	-	-	32,969
Interest - 2017	-	-	-	-	-	-	-
Revenue - 2017	-	-	54,029	-	-	-	54,029
Prepayment - 2017	-	-	561	-	-	-	561
Inventory	-	-	-	-	150,200	25,487	175,687
Prepaid Expenses	-	-	-	-	81,492	16,496	97,989
Deposits	35,000	-	-	-	7,146	-	42,146
Non-Current Assets:							
Fixed Assets	-	-	-	9,028,329	5,024,729	-	14,053,057
Total Assets	\$ 5,532,719	\$ 289,660	\$ 3,256,885	\$ 15,031,495	\$ 5,753,029	\$ 1,158,278	\$ 31,022,065
Liabilities:							
Accounts Payable	\$ 94,658	\$ -	\$ -	\$ 32,888	\$ 205,922	\$ 51,053	\$ 384,520
Accrued Payroll/Bonuses	-	-	-	-	46,542	25,560	72,102
Member Liability	-	-	-	-	90,960	4,999	95,959
Due to General Fund	-	320,246	-	-	13,598	9,750	343,595
Due to General Fund - Loan	-	-	-	-	235,256	-	235,256
Due to Debt Service	34,027	-	-	-	-	-	34,027
Due to Reserve	111,783	-	-	-	-	-	111,783
Deferred Income	-	-	-	0	54,348	133,642	187,989
Deposits Payable	4,373	-	-	905	-	10,350	15,628
Lease Liability	-	-	-	-	137,982	-	137,982
Accrued Interest Payable - Bonds	-	-	-	179,915	2,773,288	-	2,953,203
Accrued Principal Payable	-	-	-	765,000	4,380,000	-	5,145,000
Maintenance Warranties	-	-	-	3,709	-	-	3,709
Bonds Payable - 1999	-	-	-	-	475,000	-	475,000
Bonds Payable - 2016 Ref	-	-	-	17,030,000	-	-	17,030,000
Total Liabilities	\$ 244,842	\$ 320,246	\$ -	\$ 18,012,416	\$ 8,412,896	\$ 235,353	\$ 27,225,754
Fund Balance:							
Nonspendable:							
Deposits	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000
Restricted for:							
Debt Service	-	-	3,256,885	-	-	-	3,256,885
Water/Sewer	-	-	-	905	-	-	905
Golf Course	-	-	-	-	-	-	-
Assigned for:							
Capital Reserves	1,316,593	-	-	-	-	-	1,316,593
Unassigned/Unrestricted	3,936,284	(30,586)	-	(2,981,826)	(2,659,868)	922,925	(813,071)
Total Fund Balances	\$ 5,287,877	\$ (30,586)	\$ 3,256,885	\$ (2,980,921)	\$ (2,659,868)	\$ 922,925	\$ 3,796,312
Total Liabilities & Fund Balance	\$ 5,532,719	\$ 289,660	\$ 3,256,885	\$ 15,031,495	\$ 5,753,029	\$ 1,158,278	\$ 31,022,066

The Crossings at Fleming Island

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending June 30, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 06/30/25	Thru 06/30/25	Variance
Revenues:				
Special Assessments - Tax Roll	\$ 3,487,960	\$ 3,487,960	\$ 3,500,923	\$ 12,963
Boat/RV Storage Fees	108,000	81,000	87,893	6,893
Interest Income	121,000	90,750	152,718	61,968
Misc/Newsletter Income	30,000	22,500	13,217	(9,283)
Rental/Internet Income	5,000	3,750	3,721	(29)
Total Revenues	\$ 3,751,960	\$ 3,685,960	\$ 3,758,471	\$ 72,511
Expenditures:				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 15,000	\$ 11,250	\$ 6,000	\$ 5,250
PR-FICA/Workers Comp/PR Fees	9,200	6,900	13,968	(7,068)
Engineering	4,500	3,375	4,188	(813)
District Attorney	29,142	21,857	25,016	(3,159)
Litigation Counsel	-	-	11,231	(11,231)
Annual Audit	3,750	2,813	2,596	217
Assessment Administration	18,375	18,375	18,375	-
Arbitrage Rebate	2,100	1,575	-	1,575
Dissemination Agent	21,000	15,750	1,575	14,175
Trustee Fees	28,000	21,000	20,302	698
District Manager/Administrator	95,642	71,732	62,062	9,669
Information Technology	2,000	1,500	750	750
Telephone	1,200	900	3	897
Postage & Delivery	400	300	534	(234)
Insurance General Liability	70,243	70,243	69,373	870
Printing & Binding	1,400	1,050	255	795
Legal Advertising	2,500	1,875	118	1,758
Other Current Charges	5,000	3,750	11,713	(7,963)
Office Supplies	1,600	1,200	1,220	(20)
Dues, Licenses & Website	30,000	30,000	9,278	20,722
Total General & Administrative	\$ 341,052	\$ 285,444	\$ 258,555	\$ 26,889
<u>Operations & Maintenance</u>				
Maintenance				
Landscape Maintenance	\$ 863,114	\$ 647,336	\$ 647,337	\$ (1)
Landscape Maintenance - Contingency	130,000	97,500	64,602	32,898
Lake Maintenance	78,140	58,605	57,150	1,455
Cost Sharing Agreement - Stone Creek	15,000	11,250	3,281	7,969
Facility/Preventative Maintenance	250,000	187,500	150,411	37,089
Utilities	150,000	112,500	106,693	5,807
Security	45,000	33,750	25,592	8,158
Operating Reserves	23,766	17,825	-	17,825
Subtotal Maintenance	\$ 1,555,020	\$ 1,166,265	\$ 1,055,065	\$ 111,200
Total Operations & Maintenance	\$ 1,555,020	\$ 1,166,265	\$ 1,055,065	\$ 111,200
Total Expenditures	\$ 1,896,072	\$ 1,451,709	\$ 1,313,620	\$ 138,088

The Crossings at Fleming Island

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending June 30, 2025

	Adopted Budget	Prorated Budget Thru 06/30/25	Actual Thru 06/30/25	Variance
Excess (Deficiency) of Revenues over Expenditures	\$ 1,855,888	\$ 2,234,252	\$ 2,444,851	\$ 210,600
<i>Other Financing Sources/(Uses):</i>				
Interfund Transfer In/(Out) - SBA Reserve	\$ (125,000)	\$ -	\$ -	\$ -
Interfund Transfer Out - Swim & Tennis	(1,730,888)	(1,298,166)	(1,298,166)	-
Interfund Transfer Out - Capital Reserve	-	-	-	-
Total Other Financing Sources/(Uses)	\$ (1,855,888)	\$ (1,298,166)	\$ (1,298,166)	\$ -
Net Change in Fund Balance	\$ -	\$ 936,086	\$ 1,146,685	\$ 210,600
Fund Balance - Beginning	\$ -		\$ 4,141,191	
Fund Balance - Ending	\$ -		\$ 5,287,877	

The Crossings at Fleming Island

Community Development District

Capital Reserve Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 06/30/25	Thru 06/30/25	Variance
Revenues				
Special Assessments - Tax Roll	\$ 620,197	\$ 620,197	\$ 622,489	\$ 2,292
Interest	-	-	27,521	27,521
Total Revenues	\$ 620,197	\$ 620,197	\$ 650,009	\$ 29,812
Expenditures:				
Capital Outlay	\$ 619,697	\$ 464,773	\$ 2,121,165	\$ (1,656,392)
Other Current Charges	500	375	-	375
Total Expenditures	\$ 620,197	\$ 465,148	\$ 2,121,165	\$ (1,656,017)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ 155,049	\$ (1,471,155)	\$ (1,626,205)
Other Financing Sources/(Uses)				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ -	\$ 155,049	\$ (1,471,155)	\$ (1,626,205)
Fund Balance - Beginning	\$ -		\$ 1,440,569	
Fund Balance - Ending	\$ -		\$ (30,586)	

The Crossings at Fleming Island

Community Development District

Debt Service Fund Series 2014A-1 /A-2

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending June 30, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 06/30/25	Thru 06/30/25	Variance
Revenues:				
Special Assessments - Tax Roll	\$ 2,411,887	\$ 2,411,887	\$ 2,421,111	\$ (19,489)
Special Assessments - Prepayments A-1	-	-	8,573	8,573
Special Assessments - Prepayments A-2	-	-	342	342
Interest Income	-	-	111,552	111,552
Total Revenues	\$ 2,411,887	\$ 2,411,887	\$ 2,541,578	\$ 100,978
Expenditures:				
Series 2014 A-1				
Interest Expense - 11/1	\$ 216,113	\$ 216,113	214,988	\$ 1,126
Special Call - 11/1	-	-	5,000	(5,000)
Principal Expense - 5/1	1,425,000	1,425,000	1,420,000	5,000
Interest Expense - 5/1	216,113	214,875	214,875	-
Special Call - 5/1	-	-	10,000	(10,000)
Series 2014 A-2				
Interest Expense - 11/1	61,250	61,250	60,725	525
Special Call - 11/1	-	-	5,000	(5,000)
Principal Expense - 5/1	225,000	225,000	240,000	(15,000)
Interest Expense - 5/1	61,250	61,250	60,550	700
Special Call - 5/1	-	-	5,000	(5,000)
Total Expenditures	\$ 2,204,726	\$ 2,203,488	\$ 2,236,138	\$ (32,650)
Excess (Deficiency) of Revenues over Expenditures	\$ 207,161	\$ 208,399	\$ 305,440	\$ 68,328
Other Financing Sources/(Uses):				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 207,161	\$ 208,399	\$ 305,440	\$ 68,328
Fund Balance - Beginning	\$ 513,511		\$ 2,246,498	
Fund Balance - Ending	\$ 720,672		\$ 2,551,939	

The Crossings at Fleming Island

Community Development District

Debt Service Fund Series 2014A-3

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending June 30, 2025

	Adopted Budget	Prorated Budget Thru 06/30/25	Actual Thru 06/30/25	Variance
Revenues:				
Special Assessments - Tax Roll	\$ 378,767	\$ 378,767	\$ 378,999	\$ (4,283)
Interest Income	-	-	22,417	22,417
Total Revenues	\$ 378,767	\$ 378,767	\$ 401,416	\$ 18,134
Expenditures:				
Series 2014 A-3				
Interest Expense - 11/1	\$ 135,200	\$ 135,200	134,225	\$ 975
Special Call - 11/1	-	-	25,000	(25,000)
Principal Expense - 5/1	105,000	105,000	105,000	-
Interest Expense - 5/1	135,200	135,200	133,413	1,788
Special Call - 5/1	-	-	15,000	(15,000)
Total Expenditures	\$ 375,400	\$ 375,400	\$ 412,638	\$ (37,238)
Excess (Deficiency) of Revenues over Expenditures	\$ 3,367	\$ 3,367	\$ (11,221)	\$ (19,104)
Other Financing Sources/(Uses):				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 3,367	\$ 3,367	\$ (11,221)	\$ (19,104)
Fund Balance - Beginning	\$ 211,978		\$ 627,810	
Fund Balance - Ending	\$ 215,345		\$ 616,589	

The Crossings at Fleming Island

Community Development District

Debt Service Fund Series 2017

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending June 30, 2025

	Adopted Budget	Prorated Budget Thru 06/30/25	Actual Thru 06/30/25	Variance
Revenues:				
Special Assessments - Tax Roll	\$ 67,073	\$ 67,073	\$ 67,348	\$ 275
Interest Income	-	-	3,394	3,394
Total Revenues	\$ 67,073	\$ 67,073	\$ 70,742	\$ 3,669
Expenditures:				
Series 2017				
Interest Expense - 11/1	\$ 21,706	\$ 21,706	21,706	\$ -
Principal Expense - 5/1	20,000	20,000	20,000	-
Interest Expense - 5/1	21,706	21,706	21,706	(0)
Total Expenditures	\$ 63,412	\$ 63,412	\$ 63,413	\$ (0)
Excess (Deficiency) of Revenues over Expenditures	\$ 3,661	\$ 3,661	\$ 7,330	\$ 3,669
Other Financing Sources/(Uses):				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 3,661	\$ 3,661	\$ 7,330	\$ 3,669
Fund Balance - Beginning	\$ 35,401		\$ 81,028	
Fund Balance - Ending	\$ 39,062		\$ 88,358	

The Crossings at Fleming Island

Community Development District

Water and Sewer Fund

Statement of Revenues, Expenditures, and Changes in Net Position For The Period Ending June 30, 2025

	Adopted Budget	Prorated Budget Thru 06/30/25	Actual Thru 06/30/25	Variance
Operating Revenues:				
Reclaimed Water Revenue	\$ 800,000	\$ 600,000	\$ 545,559	\$ (54,441)
Debt Capacity Charge	1,976,556	1,482,417	1,481,976	(441)
Interest/Misc. Income	200,000	150,000	157,227	7,227
Total Operating Revenues	\$ 2,976,556	\$ 2,232,417	\$ 2,184,761	\$ (47,656)
Administrative:				
Engineering Fees	\$ 2,000	\$ 1,500	\$ -	\$ 1,500
Arbitrage	550	413	550	(138)
Dissemination Agent	1,000	750	750	0
District Attorney	25,904	19,428	20,012	(584)
Annual Audit	3,750	2,813	2,596	217
Trustee Fees	10,500	7,875	-	7,875
District Manager/Administrator	83,774	62,831	62,830	0
Computer Time	1,000	750	750	0
Postage	1,000	750	5	745
Insurance	70,243	70,243	65,477	4,766
Legal Advertising	1,000	750	-	750
Office Supplies	-	-	0	(0)
Other Current Charges	15,000	11,250	724	10,526
Total Administrative:	\$ 215,721	\$ 179,352	\$ 153,694	\$ 25,657
Water/Wastewater Operations				
Meter Expenses	\$ 1,000	\$ 750	-	\$ 750
Purchased Reclaimed Water	200,000	150,000	58,952	91,048
Repairs & Maintenance	35,000	26,250	-	26,250
Electric	40,000	30,000	23,691	6,309
Capital Outlay	150,000	112,500	2,981	109,519
Contingency	25,000	18,750	-	18,750
Total Water/Wastewater Operations	\$ 451,000	\$ 338,250	\$ 139,689	\$ 198,561
Total Operating Expenses	\$ 666,721	\$ 517,602	\$ 293,383	\$ 224,218
Net Income before Debt Service	\$ 2,309,835	\$ 1,714,816	\$ 1,891,378	\$ 176,563
Debt Service/Other Sources (Uses):				
Principal Expense	\$ (1,020,000)	(765,000)	(765,000)	\$ -
Interest Expense	(719,656)	(539,742)	(539,742)	0
Total Debt Service/Other Sources (Uses):	\$ (1,739,656)	\$ (1,304,742)	\$ (1,304,742)	\$ 0
Change in Net Position	\$ 570,179	\$ 410,074	\$ 586,636	\$ 176,563
Total Net Position - Beginning	\$ 275,000		\$ (3,567,557)	
Total Net Position - Ending	\$ 845,179		\$ (2,980,921)	

The Crossings at Fleming Island

Community Development District

Golf Course Fund

Statement of Revenues, Expenditures, and Changes in Net Position

For The Period Ending June 30, 2025

	Adopted	Prorated Budget	Actual		Current
	Budget	Thru 06/30/25	Thru 06/30/25	Variance	Month
Operating Revenues:					
User Fees - Dues	\$ 451,220	\$ 337,040	\$ 341,588	\$ 4,548	\$ 41,300
Greens/Cart Fees	1,935,002	1,463,741	1,388,790	(74,951)	157,138
Merchandise/Food/Beverage	1,865,652	1,505,876	1,586,112	80,236	161,838
Rental Revenue	80,300	67,100	80,269	13,169	9,967
Discount Programs	(60,079)	(46,147)	(32,302)	13,845	(3,776)
Membership Income - Other Fees	5,324	-	(902)	(902)	98
Miscellaneous Income	74,672	59,997	99,644	39,647	11,986
Initiation Fees	19,500	19,500	25,463	5,963	-
Interest Income/Commissions	-	-	2,664	2,664	2
Sales Tax/Gratuities/Lesson Income	674,180	-	270	270	30
Total Operating Revenues	\$ 5,045,771	\$ 3,407,107	\$ 3,491,596	\$ 84,489	\$ 378,582

Cost of Goods Sold:

Cost of Goods Sold	\$ 753,109	\$ 587,444	\$ 631,853	44,409	\$ 61,045
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Gross Profit	\$ 4,292,662	\$ 2,819,663	\$ 2,859,743	\$ 40,081	\$ 317,537
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Operating Expenses:

Salaries	\$ 1,799,214	\$ 1,383,768	\$ 1,297,176	\$ 86,592	\$ 133,020
Commissions & Bonuses	47,544	35,658	55,621	(19,963)	5,571
Rental Commissions	3,750	2,813	-	2,813	-
Employee Expenses	326,252	253,105	257,647	(4,542)	26,824
Employee Uniforms	3,485	2,480	4,588	(2,108)	1,167
Travel & Per Diem	-	-	338	(338)	-
Training	4,150	3,250	3,409	(159)	150
Janitorial Expense	24,000	18,000	14,204	3,796	2,804
Janitorial Supplies	3,600	2,700	11,888	(9,188)	653
Tournaments & Events	38,350	28,600	43,699	(15,099)	2,616
Marketing & Advertising	25,560	19,170	21,248	(2,078)	1,569
Centralized Services	63,600	30,600	36,300	(5,700)	4,550
Course & Grounds Maintenance	36,000	25,500	18,181	7,319	168
Repairs - Equipment	24,300	18,100	18,088	12	326
Repairs - Buildings	12,300	9,150	4,077	5,073	14
Operating Supplies	114,890	87,365	89,111	(1,746)	11,128
Office Supplies	4,800	3,600	1,235	2,365	140
Postage	300	225	29	196	-
Printing & Reproduction	400	325	1,673	(1,348)	-
Utility Services	84,000	63,000	81,440	(18,440)	11,150
Gas/Oil/Propane	41,717	30,719	20,385	10,334	3,489
Refuse & Potables	16,800	12,600	19,848	(7,248)	2,585
Telephone/T1 Line	11,916	8,937	6,428	2,509	738
Security/Pest Control	24,300	35,325	28,730	6,595	2,177
Music & Cable Service	12,000	9,000	14,291	(5,291)	936
Dues and Subscriptions	19,450	15,775	24,436	(8,661)	1,928
Chemicals	80,905	58,070	41,018	17,052	12,894
Fertilizer - Course	83,700	54,700	39,404	15,296	2,024
Sand, Seed & Dressing	41,700	31,450	6,698	24,752	1,337
Licenses/Permits	5,880	4,410	750	3,660	50
Cash Short/Over	-	-	-	-	-
Bad Debt	3,000	2,250	266	1,984	(439)
Other Services	12,000	9,000	384	8,616	81
Trustee Fees/Bank Charges	94,059	72,105	116,156	(44,051)	14,392
Aerification	45,000	30,000	21,685	8,315	-
Management Fees - Hampton	86,400	64,800	63,000	1,800	7,000

The Crossings at Fleming Island

Community Development District

Golf Course Fund

Statement of Revenues, Expenditures, and Changes in Net Position For The Period Ending June 30, 2025

	Adopted	Prorated Budget	Actual		Current
	Budget	Thru 06/30/25	Thru 06/30/25	Variance	Month
<u>Operating Expenses: (Continued)</u>					
Rentals & Leases	\$ 265,756	\$ 199,492	\$ 191,406	\$ 8,086	\$ 27,142
Lake Maintenance	30,000	22,500	22,500	-	2,500
Insurance	132,000	99,000	109,514	(10,514)	11,334
Other Current Charges/RE Taxes	32,400	24,300	23,938	362	2,702
District Manager/Administrator	39,600	29,700	45,301	(15,601)	9,064
District Attorney	5,820	4,365	4,981	(616)	556
Accounting & Audit	2,040	1,530	3,137	(1,607)	1,604
Equipment	-	-	328	(328)	-
Sales Tax/Gratuities/Lesson Income	674,180	-	-	-	-
Total Operating Expenses:	\$ 4,377,118	\$ 2,807,437	\$ 2,764,536	\$ 42,901	\$ 305,945
Net Income before Non-Operating Income (Expense)	\$ (84,456)	\$ 12,226	\$ 95,207	\$ 82,981	\$ 11,592
<u>Non-Operating Income/(Expenses):</u>					
Principal Expense	\$ -	\$ -	\$ (315,000)	\$ (315,000)	\$ (35,000)
Interest Expense	-	-	(66,330)	(66,330)	(7,370)
Other Non-Operating Income	-	-	-	-	-
Total Non-Operating Income/(Expenses):	\$ -	\$ -	\$ (381,330)	\$ (381,330)	\$ (42,370)
Change in Net Position	\$ (84,456)	\$ 12,226	\$ (286,123)	\$ (298,349)	\$ (30,778)
Total Net Position - Beginning	\$ -		\$ (2,373,744)		
Total Net Position - Ending	\$ (84,456)		\$ (2,659,868)		

The Crossings at Fleming Island

Community Development District

Swim & Tennis Fund

Statement of Revenues, Expenditures, and Changes in Net Position For The Period Ending June 30, 2025

	Adopted	Prorated Budget	Actual		Current
	Budget	Thru 06/30/25	Thru 06/30/25	Variance	Month
<u>Operating Revenues:</u>					
User Fees	\$ 150,000	\$ 112,940	\$ 126,519	\$ 13,578	\$ 16,316
Lesson Income Tennis	230,619	177,604	230,103	52,499	26,748
Merchandise/Food/Beverage Sale	185,000	115,489	97,664	(17,825)	42,585
Total Operating Revenues	\$ 565,619	\$ 406,033	\$ 454,285	\$ 48,252	\$ 85,649
<u>Cost of Goods Sold:</u>					
Cost of Goods Sold	\$ 140,000	\$ 95,603	\$ 76,887	\$ 18,716	\$ 21,084
Gross Profit	\$ 425,619	\$ 310,431	\$ 377,399	\$ 66,968	\$ 64,565
<u>Operating Expenses:</u>					
Salaries	\$ 965,000	\$ 650,676	\$ 619,485	\$ 31,191	\$ 136,703
Employee Expenses	270,200	192,523	172,180	20,343	30,282
Employee Education and Training	8,000	2,093	1,382	711	-
Promotional Activities	100,000	77,609	53,101	24,509	1,532
Activities & Events - Tennis	20,000	19,303	(3,148)	22,451	(2,169)
Communications and Freight	28,000	20,965	24,026	(3,061)	5,481
Customer Service & Advertising	6,000	4,320	1,640	2,679	296
Other Contractual	27,500	19,399	26,985	(7,586)	4,735
Repairs & Maintenance	100,000	75,154	45,089	30,065	688
Operating Supplies	24,000	19,328	27,029	(7,701)	3,399
Office Supplies	15,000	10,681	7,285	3,396	869
Utility Services	165,859	118,255	88,101	30,154	12,514
Gas/Oil/Propane	26,000	26,000	34,867	(8,867)	-
Chemicals	80,000	55,993	58,885	(2,892)	9,825
Licenses/Permits	4,000	1,790	2,958	(1,168)	-
Bad Debt Expense	-	-	-	-	-
Cash Short/Over	-	-	29	(29)	120
Trustee Fees	25,000	15,357	20,617	(5,260)	3,815
District Manager/Administrator	48,168	37,473	34,085	3,389	6,121
Insurance	34,970	26,228	32,739	(6,511)	3,638
Taxes	60	21	127	(105)	106
Audit	3,750	-	-	-	-
Total Operating Expenses:	\$ 1,951,507	\$ 1,373,167	\$ 1,247,461	\$ 125,706	\$ 217,952
Net Income before Non-Operating Income (Expense)	\$ (1,525,888)	\$ (1,062,736)	\$ (870,062)	\$ 192,674	\$ (153,387)
<u>Non-Operating Income/(Expenses):</u>					
Other Income	\$ -	\$ -	\$ (2,628)	\$ (2,628)	\$ 30
Interfund Transfer In	1,730,888	1,298,166	1,298,166	-	144,241
CDD Lesson Income	25,000	27,408	36,464	9,056	3,637
Lessons Paid Out	(230,000)	(173,181)	(228,392)	(55,211)	(25,057)
Total Non-Operating Income/(Expenses):	\$ 1,525,888	\$ 1,152,393	\$ 1,103,610	\$ (48,783)	\$ 122,851
Change in Net Position	\$ -	\$ 89,657	\$ 233,548	\$ 143,891	\$ (30,536)
Total Net Position - Beginning	\$ -		\$ 689,377		
Total Net Position - Ending	\$ -		\$ 922,925		

The Crossings at Fleming Island
Community Development District
General Fund
Month to Month

	Adopted Budget	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:														
Special Assessments - Tax Roll	\$ 3,487,960	\$ -	\$ 1,087,089	\$ 1,943,675	\$ 85,124	\$ 52,979	\$ 40,958	\$ 65,385	\$ 194,217	\$ 31,496	\$ -	\$ -	\$ -	\$ 3,500,923
Boat/RV Storage Fees	108,000	9,865	9,850	9,650	9,650	9,798	9,750	9,675	9,910	9,745	-	-	-	87,893
Interest Income	121,000	14,162	12,832	16,433	20,165	19,502	20,346	17,842	16,559	14,877	-	-	-	152,718
Misc./Newsletter Income	30,000	1,899	-	-	238	2,992	548	-	2,459	5,081	-	-	-	13,217
Rental/Internet Income	5,000	120	-	-	80	321	120	-	2,620	460	-	-	-	3,721
Total Revenues	\$ 3,751,960	\$ 26,046	\$ 1,109,771	\$ 1,969,758	\$ 115,257	\$ 85,591	\$ 71,722	\$ 92,902	\$ 225,765	\$ 61,659	\$ -	\$ -	\$ -	\$ 3,758,471
Expenditures:														
<u>General & Administrative:</u>														
Supervisor Fees	\$ 15,000	\$ 800	\$ 800	\$ 600	\$ 1,000	\$ -	\$ 800	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 6,000
PR-FICA/Workers Comp/PR Fees	9,200	2,043	1,642	461	1,691	1,198	1,309	783	2,442	2,399	-	-	-	13,968
Engineering	4,500	-	-	-	-	-	-	-	4,188	-	-	-	-	4,188
District Attorney	29,142	2,780	2,780	2,780	2,780	2,780	2,780	2,780	2,780	2,780	-	-	-	25,016
Litigation Counsel	-	-	-	-	-	-	-	11,231	-	-	-	-	-	11,231
Annual Audit	3,750	-	-	-	-	-	-	-	-	2,596	-	-	-	2,596
Assessment Administration	18,375	18,375	-	-	-	-	-	-	-	-	-	-	-	18,375
Arbitrage Rebate	2,100	-	-	-	-	-	-	-	-	-	-	-	-	-
Dissemination Agent	21,000	175	175	175	175	175	175	175	175	175	-	-	-	1,575
Trustee Fees	28,000	-	10,662	-	5,922	-	-	-	-	3,717	-	-	-	20,302
District Manager/Administrator	95,642	9,716	5,101	5,101	5,101	5,101	5,101	5,101	9,716	12,024	-	-	-	62,062
Information Technology	2,000	83	83	83	83	83	83	83	83	83	-	-	-	750
Telephone	1,200	3	-	-	-	-	-	-	0	-	-	-	-	3
Postage & Delivery	400	5	31	81	33	112	36	11	73	152	-	-	-	534
Insurance General Liability	70,243	65,477	-	-	3,565	-	-	-	-	331	-	-	-	69,373
Printing & Binding	1,400	32	-	35	15	8	44	22	-	100	-	-	-	255
Legal Advertising	2,500	-	-	-	-	-	118	-	-	-	-	-	-	118
Other Current Charges	5,000	245	10	760	644	4,908	607	872	1,780	1,886	-	-	-	11,713
Office Supplies	1,600	0	-	3	3	-	3	0	0	1,212	-	-	-	1,220
Dues, Licenses & Website	30,000	1,429	-	862	2,819	443	463	908	1,148	1,206	-	-	-	9,278
Total General & Administrative	\$ 341,052	\$ 101,162	\$ 21,285	\$ 10,940	\$ 23,831	\$ 14,808	\$ 11,518	\$ 22,965	\$ 23,386	\$ 28,660	\$ -	\$ -	\$ -	\$ 258,555

The Crossings at Fleming Island
Community Development District
General Fund
Month to Month

	Adopted Budget	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<u>Operations & Maintenance</u>														
Maintenance														
Landscape Maintenance	\$ 863,114	\$ 71,926	\$ 71,926	\$ 71,926	\$ 71,926	\$ 71,926	\$ 71,926	\$ 71,926	\$ 71,926	\$ 71,926	\$ -	\$ -	\$ -	647,337
Landscape Maintenance - Contingency	130,000	9,475	-	7,625	3,525	11,409	-	8,392	20,233	3,943	-	-	-	64,602
Lake Maintenance	78,140	6,110	6,380	6,380	6,380	6,380	6,380	6,380	6,380	6,380	-	-	-	57,150
Cost Sharing Agreement - Stone Creek	15,000	-	-	-	-	3,281	-	-	-	-	-	-	-	3,281
Facility/Preventative Maintenance	250,000	19,976	7,540	8,543	13,784	12,469	25,063	25,704	16,806	20,527	-	-	-	150,411
Utilities	150,000	11,405	20,920	10,884	5,873	11,573	10,487	12,246	10,637	12,670	-	-	-	106,693
Security	45,000	2,848	2,619	2,558	2,895	3,326	2,897	2,992	2,737	2,722	-	-	-	25,592
Operating Reserves	23,766	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal Maintenance	\$ 1,555,020	\$ 121,740	\$ 109,385	\$ 107,915	\$ 104,382	\$ 120,364	\$ 116,753	\$ 127,640	\$ 128,719	\$ 118,168	\$ -	\$ -	\$ -	1,055,065
Total Operations & Maintenance	\$ 1,555,020	\$ 121,740	\$ 109,385	\$ 107,915	\$ 104,382	\$ 120,364	\$ 116,753	\$ 127,640	\$ 128,719	\$ 118,168	\$ -	\$ -	\$ -	1,055,065
Total Expenditures	\$ 1,896,072	\$ 222,902	\$ 130,670	\$ 118,855	\$ 128,214	\$ 135,173	\$ 128,271	\$ 150,604	\$ 152,104	\$ 146,828	\$ -	\$ -	\$ -	1,313,620
Excess (Deficiency) of Revenues over Expenditures	\$ 1,855,888	\$ (196,856)	\$ 979,101	\$ 1,850,903	\$ (12,956)	\$ (49,582)	\$ (56,548)	\$ (57,702)	\$ 73,661	\$ (85,170)	\$ -	\$ -	\$ -	2,444,851
Other Financing Sources/Uses:														
Interfund Transfer In/(Out) - SBA Reserve	\$ (125,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interfund Transfer Out - Swim & Tennis	(1,730,888)	(144,241)	(144,241)	(144,241)	(144,241)	(144,241)	(144,241)	(144,241)	(144,241)	(144,241)	-	-	-	(1,298,166)
Interfund Transfer Out - Golf Course	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund Transfer Out - Capital Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Financing Sources/Uses	\$ (1,855,888)	\$ (144,241)	\$ (144,241)	\$ (144,241)	\$ (144,241)	\$ (144,241)	\$ (144,241)	\$ (144,241)	\$ (144,241)	\$ (144,241)	\$ -	\$ -	\$ -	(1,298,166)
Net Change in Fund Balance	\$ -	\$ (341,097)	\$ 834,861	\$ 1,706,662	\$ (157,197)	\$ (193,822)	\$ (200,789)	\$ (201,942)	\$ (70,580)	\$ (229,410)	\$ -	\$ -	\$ -	1,146,685

The Crossings at Fleming Island
Community Development District
Water and Sewer Fund
Month to Month

	Adopted Budget	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<u>Operating Revenues:</u>														
Reclaimed Water Revenue	\$ 800,000	\$ 69,932	\$ 47,305	\$ 62,798	\$ 60,613	\$ 61,617	\$ 51,134	\$ 55,848	\$ 57,094	\$ 79,217	\$ -	\$ -	\$ -	545,559
Debt Capacity Charge	1,976,556	166,430	165,818	166,153	163,707	164,817	163,909	163,705	163,738	163,699	-	-	-	1,481,976
Interest/Misc. Income	200,000	20,916	15,295	17,114	18,827	15,727	15,641	17,594	17,822	18,291	-	-	-	157,227
Total Operating Revenues	\$ 2,976,556	\$ 257,278	\$ 228,418	\$ 246,065	\$ 243,147	\$ 242,160	\$ 230,685	\$ 237,147	\$ 238,654	\$ 261,207	\$ -	\$ -	\$ -	2,184,761
<u>Expenditures:</u>														
<u>Administrative:</u>														
Engineering Fees	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Arbitrage	550	-	-	-	-	-	-	-	550	-	-	-	-	550
Dissemination Agent	1,000	83	83	83	83	83	83	83	83	83	-	-	-	750
District Attorney	25,904	2,237	2,211	2,224	2,224	2,224	2,224	2,224	2,224	2,224	-	-	-	20,012
Annual Audit	3,750	-	-	-	-	-	-	-	-	2,596	-	-	-	2,596
Trustee Fees	10,500	-	-	-	-	-	-	-	-	-	-	-	-	-
District Manager/Administrator	83,774	6,981	6,981	6,981	6,981	6,981	6,981	6,981	6,981	6,981	-	-	-	62,830
Computer Time	1,000	83	83	83	83	83	83	83	83	83	-	-	-	750
Postage	1,000	-	2	3	-	-	-	-	-	-	-	-	-	5
Insurance	70,243	65,477	-	-	-	-	-	-	-	-	-	-	-	65,477
Legal Advertising	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Office Supplies	-	-	0	-	-	-	-	-	-	-	-	-	-	0
Other Current Charges	15,000	181	182	181	180	-	-	-	-	-	-	-	-	724
Total Administrative:	\$ 215,721	\$ 75,042	\$ 9,543	\$ 9,555	\$ 9,552	\$ 9,371	\$ 9,371	\$ 9,371	\$ 9,921	\$ 11,967	\$ -	\$ -	\$ -	153,694

The Crossings at Fleming Island
Community Development District
Water and Sewer Fund
Month to Month

	Adopted Budget	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<u>Operations & Maintenance</u>														
Water/Wastewater Operations														
Meter Expenses	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Purchased Water	-	-	-	-	-	-	-	31,318	-	22,747	-	-	-	54,065
Treated Wastewater	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Black Creek Charge	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Alternative Water Supply	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Reclaimed Water	200,000	14,131	15,079	22,572	6,175	995	-	-	-	-	-	-	-	58,952
Repairs & Maintenance	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Electric	40,000	2,588	3,146	2,725	2,018	1,929	1,190	3,079	3,674	3,342	-	-	-	23,691
Capital Outlay	150,000	-	-	-	-	-	-	-	1,403	1,578	-	-	-	2,981
Contingency	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Water/Wastewater Operations	\$ 451,000	\$ 16,719	\$ 18,225	\$ 25,297	\$ 8,193	\$ 2,925	\$ 1,190	\$ 34,397	\$ 5,077	\$ 27,668	\$ -	\$ -	\$ -	139,689
Total Operations & Maintenance	\$ 451,000	\$ 16,719	\$ 18,225	\$ 25,297	\$ 8,193	\$ 2,925	\$ 1,190	\$ 34,397	\$ 5,077	\$ 27,668	\$ -	\$ -	\$ -	139,689
Total Operating Expenses	\$ 666,721	\$ 91,761	\$ 27,768	\$ 34,851	\$ 17,745	\$ 12,296	\$ 10,561	\$ 43,768	\$ 14,998	\$ 39,635	\$ -	\$ -	\$ -	293,383
Excess (Deficiency) of Revenues over Expenditu	\$ 2,309,835	\$ 165,517	\$ 200,650	\$ 211,213	\$ 225,402	\$ 229,864	\$ 220,124	\$ 193,379	\$ 223,656	\$ 221,572	\$ -	\$ -	\$ -	1,891,378
Debt Service/Other Sources (Uses):														
Principal Expense	\$ (1,020,000)	\$ (85,000)	\$ (85,000)	\$ (85,000)	\$ (85,000)	\$ (85,000)	\$ (85,000)	\$ (85,000)	\$ (85,000)	\$ (85,000)	\$ -	\$ -	\$ -	(765,000)
Interest Expense	(719,656)	(59,971)	(59,971)	(59,971)	(59,971)	(59,971)	(59,971)	(59,971)	(59,971)	(59,971)	-	-	-	(539,742)
Interfund Transfer Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Debt Service/Other Sources (Uses):	\$ (1,739,656)	\$ (144,971)	\$ (144,971)	\$ (144,971)	\$ (144,971)	\$ (144,971)	\$ (144,971)	\$ (144,971)	\$ (144,971)	\$ (144,971)	\$ -	\$ -	\$ -	(1,304,742)
Net Change in Fund Balance	\$ 570,179	\$ 20,546	\$ 55,679	\$ 66,242	\$ 80,431	\$ 84,893	\$ 75,153	\$ 48,407	\$ 78,684	\$ 76,601	\$ -	\$ -	\$ -	586,636

The Crossings at Fleming Island
Community Development District
Golf Course Fund
Month to Month

	Adopted Budget	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Operating Revenues:														
User Fees - Dues	\$ 451,220	\$ 37,314	\$ 36,225	\$ 36,557	\$ 37,425	\$ 37,268	\$ 37,809	\$ 38,007	\$ 39,684	\$ 41,300	\$ -	\$ -	\$ -	\$ 341,588
Greens/Cart Fees	1,935,002	143,891	144,312	123,028	123,494	152,558	204,392	173,711	166,266	157,138	-	-	-	1,388,790
Merchandise/Food/Beverage	1,865,652	176,575	168,352	167,804	136,629	142,099	187,230	223,838	221,748	161,838	-	-	-	1,586,112
Rental Revenue	80,300	9,222	9,040	14,065	8,480	2,945	8,580	8,735	9,235	9,967	-	-	-	80,269
Discount Programs		-	-	-	-	-	-	(24,193)	(4,332)	(3,776)	-	-	-	(32,302)
Membership Income - Other Fees	5,324	-	-	(75)	128	(2,015)	554	279	130	98	-	-	-	(902)
Miscellaneous Income	74,672	10,538	9,264	11,503	6,302	7,498	10,477	14,794	17,282	11,986	-	-	-	99,644
Initiation Fees	19,500	-	-	3,000	3,750	3,000	-	15,713	-	-	-	-	-	25,463
Interest Income/Commissions	-	422	381	403	387	372	324	316	57	2	-	-	-	2,664
Sales Tax/Gratuities/Lesson Income	674,180	30	30	30	30	30	30	30	30	30	-	-	-	270
Total Operating Revenues	\$ 5,105,850	\$ 377,992	\$ 367,603	\$ 356,315	\$ 316,624	\$ 343,756	\$ 449,395	\$ 451,229	\$ 450,100	\$ 378,582	\$ -	\$ -	\$ -	\$ 3,491,596
Cost of Goods Sold:														
Cost of Goods Sold	\$ 753,109	75,986	65,396	69,554	66,489	49,815	68,813	80,760	93,995	61,045	-	-	-	631,853
Gross Profit	\$ 4,352,741	\$ 302,006	\$ 302,207	\$ 286,762	\$ 250,135	\$ 293,941	\$ 380,582	\$ 370,470	\$ 356,105	\$ 317,537	\$ -	\$ -	\$ -	\$ 2,859,743
Operating Expenses:														
Salaries	\$ 1,799,214	\$ 148,589	\$ 145,033	\$ 140,599	\$ 149,942	\$ 131,977	\$ 143,361	\$ 149,954	\$ 154,701	\$ 133,020	\$ -	\$ -	\$ -	1,297,176
Commissions & Bonuses	47,544	9,017	4,973	4,620	4,558	5,855	5,631	7,000	8,395	5,571	-	-	-	55,621
Rental Commissions	3,750	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Expenses	326,252	31,055	24,799	26,939	36,118	22,105	31,517	27,956	30,335	26,824	-	-	-	257,647
Employee Uniforms	3,485	-	52	142	974	-	369	1,884	-	1,167	-	-	-	4,588
Travel & Per Diem	-	-	-	88	-	-	-	-	250	-	-	-	-	338
Training	4,150	90	53	956	336	173	53	862	736	150	-	-	-	3,409
Marketing & Advertising	25,560	-	-	-	-	-	15,513	2,226	1,940	1,569	-	-	-	21,248
Janitorial Expense	24,000	3,200	2,100	1,957	100	1,843	100	100	2,000	2,804	-	-	-	14,204
Janitorial Supplies	3,600	1,346	2,168	2,753	2,249	284	1,253	403	778	653	-	-	-	11,888
Tournaments & Events	38,350	4,940	3,984	8,137	3,875	4,014	5,024	2,858	8,251	2,616	-	-	-	43,699
Centralized Services	63,600	5,574	7,583	8,927	8,158	7,350	(4,943)	(5,449)	4,550	4,550	-	-	-	36,300
Course & Grounds Maintenance	36,000	3,070	5,029	1,721	1,130	827	957	2,352	2,928	168	-	-	-	18,181
Repairs - Equipment	24,300	2,450	1,299	2,972	1,830	1,571	1,584	900	5,156	326	-	-	-	18,088
Repairs - Buildings	12,300	368	503	60	19	2,307	-	(725)	1,532	14	-	-	-	4,077
Operating Supplies	114,890	11,017	9,371	6,592	8,461	8,584	10,128	11,834	11,997	11,128	-	-	-	89,111
Office Supplies	4,800	126	199	115	67	274	95	110	108	140	-	-	-	1,235
Postage	300	-	-	29	-	-	-	-	-	-	-	-	-	29
Printing & Reproduction	400	136	238	-	-	-	-	743	555	-	-	-	-	1,673
Utility Services	84,000	10,261	9,128	8,493	8,801	7,881	6,263	10,153	9,311	11,150	-	-	-	81,440
Gas/Oil/Propane	41,717	3,724	2,055	508	2,385	1,967	2,200	1,777	2,282	3,489	-	-	-	20,385
Refuse & Potables	16,800	2,625	1,723	2,325	1,723	2,164	1,766	2,761	2,176	2,585	-	-	-	19,848
Telephone/T1 Line	11,916	968	498	88	811	935	815	815	760	738	-	-	-	6,428
Security/Pest Control	24,300	2,262	3,581	937	285	375	389	15,534	3,191	2,177	-	-	-	28,730
Music & Cable Service	12,000	2,787	2,077	1,236	2,085	541	2,688	541	1,400	936	-	-	-	14,291
Dues and Subscriptions	19,450	3,648	1,669	3,300	7,507	1,268	1,002	2,687	1,428	1,928	-	-	-	24,436
Chemicals	80,905	5,279	2,911	2,327	(1,941)	8,678	320	7,388	3,160	12,894	-	-	-	41,018
Fertilizer - Course	83,700	(1,196)	13,831	663	(1,155)	969	2,714	21,555	-	2,024	-	-	-	39,404

The Crossings at Fleming Island
Community Development District
Golf Course Fund
Month to Month

	Adopted Budget	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Operating Expenses: (continued)														
Sand, Seed & Dressing	41,700	769	-	1,149	1,545	-	-	1,897	-	1,337	-	-	-	6,698
Licenses/Permits	5,880	165	-	50	90	30	50	20	294	50	-	-	-	750
Cash Short/Over	-	95	(5)	132	96	248	(565)	-	-	-	-	-	-	-
Bad Debt	3,000	-	-	-	-	-	601	(160)	264	(439)	-	-	-	266
Other Services	12,000	43	43	43	43	44	-	44	45	81	-	-	-	384
Trustee Fees/Bank Charges	94,059	11,293	11,801	12,608	9,878	11,455	13,945	15,245	15,538	14,392	-	-	-	116,156
Aerification	45,000	-	-	-	-	-	21,685	-	-	-	-	-	-	21,685
Management Fees - Hampton	86,400	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	-	-	-	63,000
Rentals & Leases	265,756	22,986	23,643	21,680	22,377	3,171	18,261	25,792	26,353	27,142	-	-	-	191,406
Lake Maintenance	30,000	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	-	-	-	22,500
Insurance	132,000	13,940	13,940	15,451	10,287	10,561	11,334	11,334	11,334	11,334	-	-	-	109,514
Other Current Charges/RE Taxes	32,400	2,377	2,377	2,511	2,702	2,841	2,988	2,736	2,705	2,702	-	-	-	23,938
District Manager/Administrator	39,600	3,739	3,739	3,739	4,728	2,750	3,739	3,739	10,064	9,064	-	-	-	45,301
District Attorney	5,820	534	556	556	556	556	556	556	556	556	-	-	-	4,981
Accounting & Audit	2,040	192	192	192	192	192	192	192	192	1,604	-	-	-	3,137
Equipment	-	-	121	0	-	-	-	207	-	-	-	-	-	328
Sales Tax/Gratuities/Lesson Income	674,180	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Expenses:	#REF!	\$ 316,968	\$ 310,761	\$ 294,095	\$ 300,308	\$ 253,288	\$ 311,085	\$ 337,322	\$ 334,765	\$ 305,945	\$ -	\$ -	\$ -	2,764,536
Net Income before Non-Operating Income (Ex	#REF!	\$ (14,963)	\$ (8,554)	\$ (7,333)	\$ (50,173)	\$ 40,653	\$ 69,497	\$ 33,148	\$ 21,340	\$ 11,592	\$ -	\$ -	\$ -	95,207
Non-Operating Income/(Expenses):														
Principal Expense	-	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)	-	-	-	(315,000)
Interest Expense	-	(7,370)	(7,370)	(7,370)	(7,370)	(7,370)	(7,370)	(7,370)	(7,370)	(7,370)	-	-	-	(66,330)
Other Non-Operating Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Debt Service/Other Sources (Uses):	\$ -	\$ (42,370)	\$ (42,370)	\$ (42,370)	\$ (42,370)	\$ (42,370)	\$ (42,370)	\$ (42,370)	\$ (42,370)	\$ (42,370)	\$ -	\$ -	\$ -	(381,330)
Net Change in Fund Balance	#REF!	\$ (57,333)	\$ (50,924)	\$ (49,703)	\$ (92,543)	\$ (1,717)	\$ 27,127	\$ (9,222)	\$ (21,030)	\$ (30,778)	\$ -	\$ -	\$ -	(286,123)

The Crossings at Fleming Island
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts - Clay County
Fiscal Year 2025

Gross Assessments	\$	3,710,607.49	\$	659,771.95	\$	4,370,379.44
Net Assessments	\$	3,487,971.04	\$	620,185.63	\$	4,108,156.67

allocation in %					84.90%	15.10%	100.00%
Date	Gross Amount	Discount	Commission	Net Receipts	O&M Portion	Capital Reserve	Total
11/07/24	\$ 23,542.05	1,208.74	446.67	\$ 21,886.64	18,582.54	3,304.10	21,886.64
11/13/24	170,472.35	6,818.26	3,273.08	160,381.01	136,169.18	24,211.83	160,381.01
11/27/24	1,167,211.49	46,687.39	22,410.48	1,098,113.62	932,337.50	165,776.12	1,098,113.62
12/10/24	2,044,119.56	81,758.48	39,247.23	1,923,113.85	1,632,792.02	290,321.83	1,923,113.85
12/20/24	600,652.06	22,912.53	11,554.78	566,184.75	480,710.98	85,473.77	566,184.75
01/27/25	105,446.16	3,140.71	2,046.11	100,259.34	85,123.74	15,135.60	100,259.34
02/06/25	65,083.03	1,410.76	1,273.45	62,398.82	52,978.82	9,420.00	62,398.82
03/06/25	49,899.56	674.12	984.50	48,240.94	40,958.27	7,282.67	48,240.94
04/08/25	78,582.82		1,571.66	77,011.16	65,385.21	11,625.95	77,011.16
05/07/25	29,311.87		586.24	28,725.63	24,389.08	4,336.55	28,725.63
06/06/25	9,451.46		189.03	9,262.43	7,864.13	1,398.30	9,262.43
06/17/25	28,401.61		568.03	27,833.58	23,631.70	4,201.88	27,833.58
\$	4,372,174.02	\$ 164,610.99	\$ 84,151.26	\$ 4,123,411.77	\$ 3,500,923.16	\$ 622,488.61	\$ 4,123,411.77

100%	Percent Collected
\$ -	Balance Remaining to Collect

Gross Assessments	\$	2,507,675.04	\$	392,549.98	\$	69,756.26	\$ 2,969,981.28
Net Assessments	\$	2,411,226.00	\$	377,451.90	\$	67,073.33	\$ 2,855,751.23

allocation in %					84.43%	13.22%	2.35%	100.00%
Date	Gross Amount	Discount	Commission	Net Receipts	2014A1/A2 Debt Service	2014A3 Debt Service	2017 Debt Service	Total
11/07/24	\$ 19,626.97	993.39	372.67	\$ 18,260.91	\$ 15,418.42	\$ 2,413.59	\$ 428.90	\$ 18,260.91
11/13/24	118,207.93	4,728.14	2,269.60	\$ 111,210.19	93,899.25	14,698.93	2,612.01	111,210.19
11/27/24	614,656.22	24,586.01	11,801.40	\$ 578,268.81	488,255.69	76,431.26	13,581.86	578,268.81
12/10/24	1,613,439.61	64,536.55	30,978.06	\$ 1,517,925.00	1,281,645.33	200,628.01	35,651.66	1,517,925.00
12/20/24	388,656.58	15,023.86	7,472.66	\$ 366,160.06	309,163.71	48,396.31	8,600.04	366,160.06
01/27/25	105,682.70	3,139.07	2,050.87	\$ 100,492.76	84,850.09	13,282.38	2,360.28	100,492.76
02/06/25	29,508.02	627.85	577.60	\$ 28,302.57	23,897.00	3,740.82	664.75	28,302.57
03/06/25	32,494.97	497.54	639.95	\$ 31,357.48	26,476.39	4,144.60	736.50	31,357.48
04/08/25	46,514.25		930.29	\$ 45,583.96	38,488.38	6,024.95	1,070.64	45,583.96
05/07/25	24,469.60		489.39	\$ 23,980.21	20,247.46	3,169.53	563.23	23,980.21
06/06/25	12,153.12		243.06	\$ 11,910.06	10,056.14	1,574.18	279.73	11,910.06
06/17/25	34,700.60		694.01	\$ 34,006.59	28,713.14	4,494.74	798.72	34,006.59
\$	3,040,110.57	\$ 114,132.41	\$ 58,519.56	\$ 2,867,458.60	\$ 2,421,111.00	\$ 378,999.29	\$ 67,348.30	\$ 2,867,458.60

100%	Percent Collected
\$ -	Balance Remaining to Collect

C.

The Crossings at Fleming Island
COMMUNITY DEVELOPMENT DISTRICT

Fiscal Year 2025
Check Register

<i>Date</i>	<i>Fund</i>	<i>Check #'s</i>	<i>Amount</i>
6/1-6/30	General	6018-6044	\$197,773.19
	Capital Outlay	534-539	\$173,905.20
	Water/Sewer	8924-8931	\$537,884.49
	Golf		\$268,111.49
	Swim & Tennis - Operating		\$356,657.78
	Swimm & Tennis - Petty Cash		\$9,577.53
TOTAL			\$1,543,909.68

CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
6/06/25	00258	6/03/25 34014	202506 320-53800-34000	KEY FOBS & SWIM PARK	*	2,310.00	
				ALL ACCESS SECURITY, INC.			2,310.00 006018
6/06/25	00251	5/05/25 2504	202505 320-53800-46300	WETLAND MOWING	*	1,875.00	
				BETTER CUT & DIG MORE LLC			1,875.00 006019
6/06/25	00010	5/29/25 12305	202505 310-51300-31500	MAY 25 - GENERAL COUNSEL	*	2,779.50	
		5/29/25 12305	202505 300-13100-10300	MAY 25 - GENERAL COUNSEL	*	555.90	
				BRADLEY, GARRISON & KOMANDO, P.A			3,335.40 006020
6/06/25	00099	5/12/25 803	202504 320-53800-34500	APR 25 - ADMIN FEE	*	245.00	
				CLAY COUNTY SHERIFF'S OFFICE			245.00 006021
6/06/25	00003	5/22/25 MAY 25	202505 320-53800-43000	MAY 25 - ELECTRIC	*	5,247.79	
				CLAY ELECTRIC COOPERATIVE, INC			5,247.79 006022
6/06/25	00273	5/31/25 05312025	202505 320-53800-34500	SEC SVC 5/5,5/10,5/24	*	750.00	
				RANDALL COX			750.00 006023
6/06/25	00269	5/31/25 05312025	202505 320-53800-34500	SEC SVC 5/16,5/23,5/28	*	750.00	
				RODNEY MAXIE DRIGGERS			750.00 006024
6/06/25	00285	5/20/25 688-69-S	202505 320-53800-34000	BATHYMETRY OF 4 PONDS	*	3,360.00	
				ESTATE MANAGEMENT SERVICES			3,360.00 006025
6/06/25	00001	6/01/25 672	202506 310-51300-34000	JUN 25 - MGMT FEES	*	4,945.16	
		6/01/25 672	202506 310-51300-35100	JUN 25 - IT	*	83.33	
		6/01/25 672	202506 310-51300-31300	JUN 25 - DISSEMINATION	*	175.00	
		6/01/25 672	202506 310-51300-51000	JUN 25 - OFFICE SUPPLIES	*	.03	
		6/01/25 672	202506 310-51300-42000	JUN 25 - POSTAGE	*	.69	
		6/01/25 672	202506 310-51300-42500	JUN 25 - COPIES	*	99.60	
				GMS, LLC			5,303.81 006026

CROS --CROSSINGS-- PPOWERS

CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
6/06/25	00084	6/02/25 6053	202505 310-51300-31100	ISLEY ENGINEERING	*	4,187.50	
				HADDEN & LAND ENGINEERING, INC.			4,187.50 006027
6/06/25	00212	5/31/25 05312025	202505 320-53800-34500	SEC SVC 5/21,5/28,5/14	*	860.00	
				JUSTIN JOHNSON			860.00 006028
6/06/25	01196	5/27/25 1423	202505 320-53800-34000	KEG COOLER	*	209.60	
				JOHNSON MECHANICAL SOLUTIONS LLC			209.60 006029
6/06/25	00062	5/19/25 4981	202505 320-53800-34000	SWIM PARK SPRAY CONTROL	*	455.00	
		5/19/25 4982	202505 320-53800-34000	SIDEWALK LIGHTS	*	390.00	
		5/19/25 4983	202505 320-53800-34000	SIDEWALK LIGHTS	*	195.00	
				KAD ELECTRIC COMPANY			1,040.00 006030
6/06/25	00184	5/13/25 2051289	202505 320-53800-34000	FOUNTAIN REPAIR 5/13/25	*	300.00	
		6/01/25 278408B	202506 320-53800-46800	JUN 25 WATER MGMT SVCS LM	*	6,380.00	
		6/01/25 278408B	202506 300-13100-10300	JUN 25 WATER MGMT SVCS GF	*	2,500.00	
				THE LAKE DOCTORS, INC.			9,180.00 006031
6/06/25	00116	5/29/25 70	202505 320-53800-46300	VARIOUS TREE REMOVALS	*	2,125.00	
				OUT ON A LIMB			2,125.00 006032
6/06/25	00282	5/30/25 732012	202505 320-53800-46300	BLACK CREEK ENTRANCE	*	12,357.00	
		5/30/25 732022	202505 320-53800-46300	SWIM PARK VOLLEYBALL	*	3,876.00	
		5/31/25 730262	202505 320-53800-46200	MAY 25 - LANDSCAPE MAINT	*	71,926.32	
				RUPPERT LANDSCAPE, LLC.			88,159.32 006033
6/06/25	00257	4/26/25 INV00116	202504 320-53800-34000	SWIM PARK	*	1,300.00	
		5/13/25 INV00116	202505 320-53800-34000	WATERFRONT PARK	*	3,651.16	
		5/18/25 INV00117	202505 320-53800-34000	SWIM PARK	*	4,440.00	

CROS --CROSSINGS-- PPOWERS

AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	7/16/25	PAGE	3
*** CHECK DATES 06/01/2025 - 06/30/2025 ***														
CROSSINGS - GENERAL FUND														
BANK A CROSSINGS - GENERAL														
CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME				STATUS	AMOUNTCHECK..... AMOUNT #				
		5/28/25 INV00117	202505 320-53800-34000	BLDG WASH SWIM PARK				*	2,900.00					
		5/31/25 INV00117	202505 320-53800-34000	ROLANDS WAY WALL				*	62.50					
SHARKPROWASH										12,353.66 006034				
6/25/25	00002	6/03/25 MAY 25	202505 320-53800-43100					*	6,353.53					
MAY 25 - WATER														
CLAY COUNTY UTILITY AUTHORITY										6,353.53 006035				
6/25/25	00261	4/15/25 27433	202504 310-51300-45000					*	331.00					
FY 2025-POLICY CHANGE														
EGIS INSURANCE ADVISORS, LLC										331.00 006036				
6/25/25	00059	4/08/25 8-823-20	202504 310-51300-42000					*	34.76					
DELIVERIES THRU 4/02														
		4/15/25 9-693-89	202504 310-51300-42000					*	5.32					
DELIVERIES THRU 4/15														
		5/13/25 9-695-42	202505 310-51300-42000					*	2.78					
DELIVERIES THRU 5/13														
		5/20/25 8-867-79	202505 310-51300-42000					*	36.10					
DELIVERIES THRU 5/09														
		5/27/25 8-875-17	202505 310-51300-42000					*	36.03					
DELIVERIES THRU 5/23														
FEDEX										114.99 006037				
6/25/25	00141	5/23/25 51825	202505 320-53800-34000					*	2,760.00					
ANNEX DOCK MATERIAL														
ISLAND PAINT & MORE, LLC										2,760.00 006038				
6/25/25	01196	6/08/25 1432	202506 320-53800-34000					*	284.60					
LS HVAC														
JOHNSON MECHANICAL SOLUTIONS LLC										284.60 006039				
6/25/25	00062	6/18/25 4993	202506 320-53800-34000					*	2,075.00					
WATERFORD LANDING FOUNT.														
		6/18/25 4994	202506 320-53800-34000					*	1,470.00					
ADDTL OUTLET AT SWIM PARK														
		6/18/25 4995	202506 320-53800-34000					*	450.00					
WATERFRONT PARK OUTLET														
		6/18/25 4996	202506 320-53800-34000					*	800.00					
TALONS PARKING LOT														
		6/18/25 4997	202506 320-53800-34000					*	1,092.00					
WF TIME CLOCK														
		6/18/25 4998	202506 320-53800-34000					*	1,690.00					
TALONS SIGN														
KAD ELECTRIC COMPANY										7,577.00 006040				

CROS --CROSSINGS-- PPOWERS														

CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
6/25/25	00116	5/07/25 69	202505 320-53800-46300		*	1,250.00	
		VARIOUS	TREE REMOVALS				
		6/18/25 71	202506 320-53800-46300		*	2,200.00	
		VARIOUS	TREE REMOVALS				
			OUT ON A LIMB				3,450.00 006041
6/25/25	00286	6/19/25 IV005966	202506 320-53800-34000		*	2,641.44	
		ANNUAL INSP FIRE SYS TAL.					
			PYE-BARKER FIRE & SAFETY, LLC				2,641.44 006042
6/25/25	00287	5/01/25 94802	202504 310-51300-31501		*	11,230.52	
		LITIGATION COUNSEL					
			ROPER, TOWNSEND & SUTPHEN, P.A.				11,230.52 006043
6/25/25	00221	6/03/25 5115	202505 300-13100-10400		*	11,987.61	
		MAY 25 - CREDIT CARD					
		6/03/25 5115	202505 310-51300-54000		*	719.00	
		MAY 25 - CREDIT CARD					
		6/03/25 5115	202505 320-53800-34000		*	4,954.06	
		MAY 25 - CREDIT CARD					
		6/03/25 5115	202505 320-53800-41500		*	355.29	
		MAY 25 - CREDIT CARD					
		6/03/25 5115	202505 310-51300-49000		*	1,564.59	
		MAY 25 - CREDIT CARD					
		6/03/25 5115	202505 310-51300-51000		*	1,211.94	
		MAY 25 - CREDIT CARD					
		6/03/25 5115	202505 320-53800-34500		*	136.82	
		MAY 25 - CREDIT CARD					
		6/03/25 5115	202505 310-51300-49500		*	487.20	
		MAY 25 - CREDIT CARD					
		6/03/25 5115	202505 310-51300-49000		*	321.52	
		MAY 25 - CREDIT CARD					
			WELLS FARGO				21,738.03 006044
TOTAL FOR BANK A						197,773.19	
TOTAL FOR REGISTER						197,773.19	

CROS --CROSSINGS-- PPOWERS

CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
6/30/25	00027	2/14/25 2412	202506 320-53800-60000	MASONRY WORK	V	6,225.00-	
				M&E MASONRY & SONS, INC.			6,225.00-000504
6/06/25	00102	5/07/25 26521	202505 320-53800-60000	SWIM PARK PARKING LOT	*	46,302.20	
				DUVAL ASPHALT			46,302.20 000534
6/06/25	00052	5/23/25 51925	202505 320-53800-60000	SWIM PARK FENCE	*	24,542.00	
		5/23/25 52025	202505 320-53800-60000	SWIM PARK REPAIRS	*	5,833.00	
		5/23/25 52125	202505 320-53800-60000	SWIM PARK BATHROOMS	*	18,757.00	
		5/23/25 52225	202505 320-53800-60000	SWIM PARK DOCK	*	6,362.00	
				ISLAND PAINT & MORE, LLC			55,494.00 000535
6/25/25	00007	6/25/25 1526	202506 320-53800-60000	GOLF COURSE CONCRETE REP	*	5,142.00	
				CW BUILDERS & ASSOCIATES, INC.			5,142.00 000536
6/25/25	00096	5/16/25 1413	202504 320-53800-60000	HVAC AT CDD OFFICE	*	9,865.00	
				JOHNSON MECHANICAL SOLUTIONS LLC			9,865.00 000537
6/25/25	00015	6/11/25 4991	202506 320-53800-60000	SWIM PARK RENOVATION	*	16,700.00	
				KAD ELECTRIC COMPANY			16,700.00 000538
6/25/25	00071	6/09/25 481846	202506 320-53800-60000	SWIM PARK HANDRAILS/FENCE	*	40,402.00	
				MILD TO WILD CUSTOM FABRICATION			40,402.00 000539
TOTAL FOR BANK C						167,680.20	
TOTAL FOR REGISTER						167,680.20	

CROS --CROSSINGS-- PPOWERS

CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK.... AMOUNT #
6/06/25	00010	5/29/25 12305 MAY 25 -	202505 310-53600-31500 GENERAL COUNSEL	BRADLEY, GARRISON & KOMANDO, P.A.	*	2,223.60	2,223.60 008924
6/06/25	00115	6/06/25 06062025 JUN 25 -	202506 300-15100-01600 INTEREST	THE CROSSINGS AT FLEMING ISLAND CDD	*	59,971.33	59,971.33 008925
6/06/25	00300	6/06/25 06062025 JUN 25 -	202506 300-15100-01500 PRINCIPAL	THE CROSSINGS AT FLEMING ISLAND CDD	*	85,000.00	85,000.00 008926
6/06/25	00001	6/01/25 673 JUN 25 -	202506 310-53600-34000 W&S MGMT FEES		*	3,956.13	
		6/01/25 673 JUN 25 -	202506 310-53600-35100 IT		*	83.33	
		6/01/25 673 JUN 25 -	202506 310-53600-31300 DISSEMINATION	GMS, LLC	*	83.33	4,122.79 008927
6/06/25	00003	5/31/25 1966548 4567 LAKESHORE DR E	202505 320-53600-43000	CLAY ELECTRIC COOPERATIVE, INC	*	3,674.10	3,674.10 008928
6/20/25	00200	6/20/25 121701	202506 300-15100-10000 TRANSFER TO STATE BOARD	STATE BOARD OF ADMINISTRATION	*	350,000.00	350,000.00 008929
6/25/25	00002	5/07/25 A0005812 APR 25 -	202504 320-53600-43100 IRRIGATION	CLAY COUNTY UTILITY AUTHORITY	*	31,317.67	31,317.67 008930
6/25/25	04539	6/18/25 IN9737 REPAIRS TO	202506 320-53600-60000 ELECTRICAL	PROPUMP & CONTROLS INC.	*	1,575.00	1,575.00 008931
TOTAL FOR BANK B						537,884.49	
TOTAL FOR REGISTER						537,884.49	

CROS --CROSSINGS-- PPOWERS

The Crossings at Fleming Island CDD/Eagle Harbor Golf Club

Check Detail

Type	Num	Date	Name	Account	Original Amount
June 2025					
Bill Pmt -(FL-23098346		06/10/2025	First- Citizens Bank & Trust CO	101000 · Operating - Checking Account	-980.25
Bill	47128085	05/21/2025		88230 · Leases - Maint. Equipment	980.25
					<u>980.25</u>
Bill Pmt -(FL-23180299		06/09/2025	Clay Electric Cooperative 7659113	101000 · Operating - Checking Account	-39.17
Bill	250520-7659113	05/20/2025		78600 · Electric - Maintenance	39.17
					<u>39.17</u>
Bill Pmt -(FL-23180349		06/09/2025	Clay Electric Cooperative 7659105	101000 · Operating - Checking Account	-1,680.53
Bill	250520-7659105	05/20/2025		79600 · Electric - Clubhouse	1,680.53
					<u>1,680.53</u>
Bill Pmt -(Fintech		06/09/2025	Southern Glazer's Of FL	101000 · Operating - Checking Account	-1,001.05
Bill	04101548	05/28/2025		502610 · Liquor - Restaurant COGS	875.05
				502510 · Wine - Restaurant COGS	126.00
					<u>1,001.05</u>
Bill Pmt -(ACH		06/05/2025	Gegervision IT	101000 · Operating - Checking Account	-1,931.25
Bill	7000	05/31/2025		79370 · IT Support	1,931.25
					<u>1,931.25</u>
Bill Pmt -(online		06/02/2025	Sysco	101000 · Operating - Checking Account	-14,536.24
Bill	583234866	05/05/2025		502110 · Food - Restaurant COGS	1,725.58
				502610 · Liquor - Restaurant COGS	67.67
				72510 · Paper Supplies - F & B	49.64
				72500 · Supplies - Food & Beverage	38.64
				72550 · Supplies - F & B Operating	128.64
				79270 · Janitorial Supllies - Admin.	26.15
				502210 · N/A Beverage - Restaurant COGS	33.23
Bill	583237858	05/07/2025		502110 · Food - Restaurant COGS	1,535.36
				72510 · Paper Supplies - F & B	165.60
				72500 · Supplies - Food & Beverage	55.15
				79500 · Supplies - Clubhouse	46.41
Bill	583239490	05/08/2025		502110 · Food - Restaurant COGS	7,855.52
				72550 · Supplies - F & B Operating	36.70
Bill	583241512	05/09/2025		502110 · Food - Restaurant COGS	46.58
Bill	583241000	05/09/2025		502110 · Food - Restaurant COGS	1,132.64
				502610 · Liquor - Restaurant COGS	110.21
				72510 · Paper Supplies - F & B	310.69
				72500 · Supplies - Food & Beverage	52.33

The Crossings at Fleming Island CDD/Eagle Harbor Golf Club

Check Detail

June 2025

Bill	583242753	05/10/2025	72550 · Supplies - F & B Operating	77.26
			72270 · Janitorial Supllies - F & B	58.91
			502210 · N/A Beverage - Restaurant COGS	144.76
			79500 · Supplies - Clubhouse	84.01
			502110 · Food - Restaurant COGS	390.89
			72510 · Paper Supplies - F & B	249.38
			72550 · Supplies - F & B Operating	40.68
			72270 · Janitorial Supllies - F & B	35.45
			502210 · N/A Beverage - Restaurant COGS	38.16
				<hr/> 14,536.24

Bill Pmt -(ACH		06/04/2025 Acushnet	101000 · Operating - Checking Account	-1,813.89
Bill	920061144	04/01/2025	121100 · Merchandise - Pro Shop	165.00
Bill	920159347	04/02/2025	121100 · Merchandise - Pro Shop	1,384.33
Bill	920159450	04/02/2025	121100 · Merchandise - Pro Shop	158.00
Bill	920184816	04/04/2025	111910 · Special Orders	106.56
				<hr/> 1,813.89

Bill Pmt -(ACH		06/04/2025 Callaway Golf Company	101000 · Operating - Checking Account	-571.50
Bill	937771282	03/01/2024 Callaway Golf Company	200000 · Accounts Payable StrongRoom	-745.55
Bill	937812979	03/07/2024 Callaway Golf Company	200000 · Accounts Payable StrongRoom	-380.53
Bill	82937889306	03/19/2024 Callaway Golf Company	200000 · Accounts Payable StrongRoom	-177.59
Bill	938023490	04/05/2024 Callaway Golf Company	200000 · Accounts Payable StrongRoom	-218.34
Bill	938030612	04/08/2024 Callaway Golf Company	200000 · Accounts Payable StrongRoom	-421.28
Bill	938189159	05/06/2024 Callaway Golf Company	200000 · Accounts Payable StrongRoom	-218.41
Bill	939610797	02/06/2025	141300 · Prepaid Expenses - Other	4,812.50
			71530 · Supplies - Driving Range	437.50
				<hr/> 3,088.30

Bill Pmt -(Fintech		06/02/2025 Breakthru Beverage	101000 · Operating - Checking Account	-526.70
Bill	121540254	05/21/2025	502510 · Wine - Restaurant COGS	57.00
			502610 · Liquor - Restaurant COGS	85.70
			502410 · Beer - Restaurant COGS	384.00
				<hr/> 526.70

Bill Pmt -(ACH		06/04/2025 Hampton Golf, Inc. - 1	101000 · Operating - Checking Account	-12,019.42
Bill	130102	06/01/2025	141100 · Prepaid Expense - Insurance	469.42
Bill	130122	06/01/2025	801100 · Management Fees	7,000.00
			703600 · Centralized Accounting	3,000.00
			703100 · Centralized Marketing	1,550.00
				<hr/> 12,019.42

Bill Pmt -(ACH		06/04/2025 Travelers	101000 · Operating - Checking Account	-2,326.22
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The Crossings at Fleming Island CDD/Eagle Harbor Golf Club

Check Detail

June 2025

June 2025				
Bill	051225-A9248	05/12/2025	101100 · Prepaid Expense - Insurance	1,692.22
Bill	051225-A8248	05/12/2025	141100 · Prepaid Expense - Insurance	634.00
				2,326.22
Bill Pmt -(ACH		06/02/2025 Clay Electric Cooperative 7658982	101000 · Operating - Checking Account	-40.88
Bill	250512-7658982	05/12/2025	79600 · Electric - Clubhouse	40.88
				40.88
Bill Pmt -(ACH		06/04/2025 Clay Electric Cooperative 7658719	101000 · Operating - Checking Account	-40.29
Bill	250512-7658719	05/12/2025	78600 · Electric - Maintenance	40.29
				40.29
Bill Pmt -(Fintech		06/02/2025 Southern Glazer's Of FL	101000 · Operating - Checking Account	-1,331.23
Bill	04078325	05/21/2025	502610 · Liquor - Restaurant COGS	1,190.83
				502510 · Wine - Restaurant COGS
				140.40
				1,331.23
Bill Pmt -(ACH		06/04/2025 Travelers	101000 · Operating - Checking Account	-8,227.40
Bill	051925-W9257	05/19/2025	141100 · Prepaid Expense - Insurance	8,227.40
				8,227.40
Check	8651	06/03/2025 Priswing Software	101000 · Operating - Checking Account	-370.00
				202300 · Due to Others - Misc
				370.00
				370.00
Bill Pmt -(ACH		06/06/2025 Callaway Golf Company	101000 · Operating - Checking Account	-12,592.42
Bill	939422186	01/08/2025	121100 · Merchandise - Pro Shop	2,290.01
				501100 · Golf Shop - Merchandise
				0.91
Bill	939442298	01/13/2025	121100 · Merchandise - Pro Shop	463.74
Bill	939449881	01/14/2025	121100 · Merchandise - Pro Shop	759.75
Bill	939482613	01/18/2025	121100 · Merchandise - Pro Shop	2,990.01
Bill	939487438	01/20/2025	121100 · Merchandise - Pro Shop	480.36
Bill	939503069	02/01/2025	121100 · Merchandise - Pro Shop	2,743.62
Bill	939518999	02/01/2025	121100 · Merchandise - Pro Shop	1,091.32
Bill	939823568	03/10/2025	111910 · Special Orders	227.71
Bill	939823566	03/10/2025	121100 · Merchandise - Pro Shop	702.72
Bill	939823599	03/10/2025	111910 · Special Orders	164.64
Bill	939693112	04/01/2025	501100 · Golf Shop - Merchandise	241.92
Bill	939913352	05/01/2025	111910 · Special Orders	435.71
				12,592.42
Bill Pmt -(FL-23376459		06/01/2025 Think VoIP Services	101000 · Operating - Checking Account	-306.18

The Crossings at Fleming Island CDD/Eagle Harbor Golf Club

Check Detail

June 2025

Bill	DG-5763	06/01/2025	79650 · Telephone - Administration	306.18
				<hr/> 306.18
Bill Pmt -(VC-23340739	06/06/2025 Alsco		101000 · Operating - Checking Account	-492.15
Bill	LJAC1257971	05/19/2025	72520 · Linen Service - F & B	30.28
Bill	LJAC1257829	05/21/2025	72500 · Supplies - Food & Beverage	136.93
				72520 · Linen Service - F & B
				219.54
				71510 · Supplies - Pro Shop
				19.24
				71520 · Supplies - Carts
				64.85
				71510 · Supplies - Pro Shop
				6.04
				72270 · Janitorial Supllies - F & B
				<hr/> 15.27
				492.15
Bill Pmt -(120056	06/06/2025 Applied Maintenance Supplies and Solutio		101000 · Operating - Checking Account	-203.97
Bill	7032055563	05/01/2025	78460 · Repairs - Maint. Equipment	171.57
				78500 · Supplies - Maintenance
				<hr/> 32.40
				203.97
Bill Pmt -(120057	06/06/2025 Crystal Springs		101000 · Operating - Checking Account	-187.66
Bill	1638010051125	05/11/2025	78500 · Supplies - Maintenance	187.66
				<hr/> 187.66
Bill Pmt -(VC-23340730	06/06/2025 DirectTV		101000 · Operating - Checking Account	-388.63
Bill	250505-0594416	05/05/2025	79670 · Music & Cable	388.63
				<hr/> 388.63
Bill Pmt -(120058	06/06/2025 ForeUp Marketing		101000 · Operating - Checking Account	-128.14
Bill	05-2025-51619	05/01/2025	703290 · Member & Marketing Expenses	128.14
				<hr/> 128.14
Bill Pmt -(120059	06/06/2025 GOLFNOW		101000 · Operating - Checking Account	-127.00
Bill	INV00105500	05/05/2025	71680 · Dues & Subscriptions - Pro Shop	127.00
				<hr/> 127.00
Bill Pmt -(120060	06/06/2025 GPS Industries, LLC		101000 · Operating - Checking Account	-1,161.00
Bill	CON132185	06/01/2025	81200 · Leases - Carts	1,161.00
				<hr/> 1,161.00
Bill Pmt -(120061	06/06/2025 GreatAmerica Financial Services Corp		101000 · Operating - Checking Account	-1,321.76

The Crossings at Fleming Island CDD/Eagle Harbor Golf Club

Check Detail

June 2025

Bill	39101182	04/28/2025	69200 · Leases - Office Equipment	696.34
			709730 · Finance Charges	36.43
			70580 · Printing & Reproduction	588.99
				<hr/> 1,321.76
Bill Pmt -(120062	06/06/2025	Lone Star Heating & Air	101000 · Operating - Checking Account	-2,109.63
Bill	41393	05/13/2025	79480 · Repairs - Clubhouse	723.94
Bill	41394	05/14/2025	72460 · Repairs - F & B Equipment	577.53
Bill	41396	05/14/2025	79480 · Repairs - Clubhouse	404.08
Bill	41395	05/14/2025	79480 · Repairs - Clubhouse	404.08
				<hr/> 2,109.63
Bill Pmt -(120063	06/06/2025	Lyons Quality Services Inc.	101000 · Operating - Checking Account	-700.00
Bill	17988	05/01/2025	72460 · Repairs - F & B Equipment	300.00
Bill	18019	05/01/2025	72460 · Repairs - F & B Equipment	400.00
				<hr/> 700.00
Bill Pmt -(VC-23340740	06/06/2025	Massey Services, Inc.	101000 · Operating - Checking Account	-274.13
Bill	66871925	05/22/2025	706900 · Pest Control	64.50
Bill	65185407	05/22/2025	706900 · Pest Control	209.63
				<hr/> 274.13
Bill Pmt -(120064	06/06/2025	Mayport C&C Fisheries	101000 · Operating - Checking Account	-99.95
Bill	691920	05/01/2025	502110 · Food - Restaurant COGS	57.00
Bill	697716	05/01/2025	502110 · Food - Restaurant COGS	42.95
				<hr/> 99.95
Bill Pmt -(AC-23340724	06/06/2025	Mr. Greens Produce	101000 · Operating - Checking Account	-2,706.95
Bill	JL0622	04/30/2025	502110 · Food - Restaurant COGS	297.50
			502610 · Liquor - Restaurant COGS	63.10
Bill	JM1507	05/04/2025	502110 · Food - Restaurant COGS	40.60
Bill	JM0237	05/04/2025	502110 · Food - Restaurant COGS	285.45
Bill	JM5166	05/06/2025	502110 · Food - Restaurant COGS	94.50
			72550 · Supplies - F & B Operating	153.60
Bill	JM8253	05/07/2025	502110 · Food - Restaurant COGS	450.25
			502610 · Liquor - Restaurant COGS	10.90
Bill	JM8853	05/08/2025	502110 · Food - Restaurant COGS	274.10
Bill	475262	05/08/2025	502110 · Food - Restaurant COGS	29.60
Bill	JP1963	05/13/2025	502110 · Food - Restaurant COGS	514.65
Bill	JP6217	05/15/2025	502110 · Food - Restaurant COGS	442.70
			502610 · Liquor - Restaurant COGS	50.00
				<hr/> 2,706.95

The Crossings at Fleming Island CDD/Eagle Harbor Golf Club

Check Detail

June 2025

Bill Pmt -(120065		06/06/2025 Napa Auto Parts	101000 · Operating - Checking Account	-38.44
Bill	785531	05/01/2025	78460 · Repairs - Maint. Equipment	99.92
				<u>99.92</u>
Bill Pmt -(120066		06/06/2025 National Golf Foundation, Inc.	101000 · Operating - Checking Account	-4,125.00
Bill	132130	05/01/2025	89130 · Management Fees - GMS	4,125.00
				<u>4,125.00</u>
Bill Pmt -(VC-23340725		06/06/2025 NexAir, LLC	101000 · Operating - Checking Account	-133.43
Bill	0013157042	04/30/2025	78500 · Supplies - Maintenance	133.43
				<u>133.43</u>
Bill Pmt -(AC-23340718		06/06/2025 Pepsi	101000 · Operating - Checking Account	-851.31
Bill	34551706	04/25/2025	502210 · N/A Beverage - Restaurant COGS	407.35
Bill	01191208	05/02/2025	502610 · Liquor - Restaurant COGS	62.40
			502210 · N/A Beverage - Restaurant COGS	381.56
				<u>851.31</u>
Bill Pmt -(VC-23340714		06/06/2025 Pukka, Inc.	101000 · Operating - Checking Account	-765.12
Bill	5105941-IN	05/01/2025	121100 · Merchandise - Pro Shop	765.12
				<u>765.12</u>
Bill Pmt -(120067		06/06/2025 Ruppert Landscape LLC	101000 · Operating - Checking Account	-100.00
Bill	721690	04/30/2025	79260 · Janitorial Service	100.00
				<u>100.00</u>
Bill Pmt -(VC-23340726		06/06/2025 SCNS Sports Foods, Inc	101000 · Operating - Checking Account	-112.40
Bill	226573	04/30/2025	502110 · Food - Restaurant COGS	112.40
				<u>112.40</u>
Bill Pmt -(120068		06/06/2025 Siesta Key Cigars LLC	101000 · Operating - Checking Account	-849.57
Bill	1429	05/01/2025	121100 · Merchandise - Pro Shop	655.63
Bill	1440	05/01/2025	121100 · Merchandise - Pro Shop	193.94
				<u>849.57</u>
Bill Pmt -(120069		06/06/2025 Site One Landscape Supply	101000 · Operating - Checking Account	-1,297.37
Bill	151161183-001	04/01/2025	707040 · Chemicals - Course	78.95
Bill	153073611-001	05/08/2025	78460 · Repairs - Maint. Equipment	1,218.42
				<u>1,297.37</u>

The Crossings at Fleming Island CDD/Eagle Harbor Golf Club

Check Detail

June 2025

Bill Pmt -(120070		06/06/2025 SRIXON / Cleveland Golf / XXIO	101000 · Operating - Checking Account	-2,679.84
Bill	8275427SO	04/01/2025	121100 · Merchandise - Pro Shop	643.68
Bill	8275428SO	05/01/2025	121100 · Merchandise - Pro Shop	1,281.96
Bill	8281456SO	05/01/2025	121100 · Merchandise - Pro Shop	754.20
				<hr/> 2,679.84
Bill Pmt -(VC-23340728		06/06/2025 Sterling Cut Glass	101000 · Operating - Checking Account	-954.07
Bill	0801975	05/01/2025	111910 · Special Orders	954.07
				<hr/> 954.07
Bill Pmt -(120071		06/06/2025 Taylor Made Golf Company, Inc.	101000 · Operating - Checking Account	-425.00
Bill	38237636	04/03/2025	111910 · Special Orders	425.00
				<hr/> 425.00
Bill Pmt -(120072		06/06/2025 The Ice Doctor, LLC	101000 · Operating - Checking Account	-280.00
Bill	TALONS-14	04/21/2025	502610 · Liquor - Restaurant COGS	140.00
Bill	TALONS-15	05/05/2025	502610 · Liquor - Restaurant COGS	140.00
				<hr/> 280.00
Bill Pmt -(VC-23340719		06/06/2025 Travis Mathew	101000 · Operating - Checking Account	-893.71
Bill	92778734	05/01/2025	121100 · Merchandise - Pro Shop	893.71
				<hr/> 893.71
Bill Pmt -(VC-23340722		06/06/2025 Turf Control LLC	101000 · Operating - Checking Account	-1,884.50
Bill	INV38033	04/29/2025	704100 · Irrigation - Repair & Maint.	1,884.50
				<hr/> 1,884.50
Bill Pmt -(120073		06/06/2025 Ag-Pro Companies	101000 · Operating - Checking Account	-139.58
Bill	P60661	05/15/2025	78460 · Repairs - Maint. Equipment	139.58
				<hr/> 139.58
Bill Pmt -(120074		06/06/2025 Bennett's Garage	101000 · Operating - Checking Account	-864.98
Bill	51625	05/21/2025	71461 · Repairs - Cart Services	864.98
				<hr/> 864.98
Bill Pmt -(120075		06/06/2025 Big Branch Tree Service Inc	101000 · Operating - Checking Account	-875.00
Bill	6192	05/01/2025	704010 · Course - Repair & Maintenance	875.00
				<hr/> 875.00

The Crossings at Fleming Island CDD/Eagle Harbor Golf Club

Check Detail

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Bill Pmt -(AC-23376276		06/06/2025 Gate Fuel Services, Inc	101000 · Operating - Checking Account	-1,316.39
Bill	6242463	05/23/2025	706200 · Fuel & Oil	1,316.39
				<hr/> 1,316.39
Bill Pmt -(120076		06/06/2025 Governmental Management Services, LLC	101000 · Operating - Checking Account	-989.03
Bill	674	06/01/2025	89130 · Management Fees - GMS	989.03
				<hr/> 989.03
Bill Pmt -(120077		06/06/2025 Kimball Midwest	101000 · Operating - Checking Account	-226.23
Bill	103344472	05/07/2025	78460 · Repairs - Maint. Equipment	226.23
				<hr/> 226.23
Bill Pmt -(VC-23376278		06/06/2025 Pukka, Inc.	101000 · Operating - Checking Account	-765.12
Bill	5105942-IN	05/01/2025	121100 · Merchandise - Pro Shop	765.12
				<hr/> 765.12
Bill Pmt -(VC-23376274		06/06/2025 Republic Services	101000 · Operating - Checking Account	-1,766.40
Bill	0687-001532740	05/19/2025	79630 · Waste Removal Service - Admin	1,766.40
				<hr/> 1,766.40
Bill Pmt -(120078		06/06/2025 Saxon Business Systems	101000 · Operating - Checking Account	-204.44
Bill	IN3396846	05/07/2025	89200 · Leases - Office Equipment	204.44
				<hr/> 204.44
Bill Pmt -(120079		06/06/2025 The Crossings at Fleming Island CDD	101000 · Operating - Checking Account	-1,336.86
Bill	0009	06/01/2025	88230 · Leases - Maint. Equipment	1,336.86
				<hr/> 1,336.86
Bill Pmt -(VC-23376279		06/06/2025 U.S. Kids Golf	101000 · Operating - Checking Account	-215.33
Bill	IN2130782	06/01/2025	121100 · Merchandise - Pro Shop	215.33
				<hr/> 215.33
Bill Pmt -(Fintech		06/05/2025 Champion Brands Inc.	101000 · Operating - Checking Account	-1,395.55
Bill	3654322	06/04/2025	502410 · Beer - Restaurant COGS	829.00
Bill	3654319	06/04/2025	502410 · Beer - Restaurant COGS	180.00
Bill	3654320	06/04/2025	502410 · Beer - Restaurant COGS	386.55
				<hr/> 1,395.55

The Crossings at Fleming Island CDD/Eagle Harbor Golf Club

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Bill Pmt -(Fintech		06/14/2025 Breakthru Beverage	101000 · Operating - Checking Account	-1,037.85
Bill	0121757340	06/04/2025	502610 · Liquor - Restaurant COGS	303.45
			502410 · Beer - Restaurant COGS	385.20
			502510 · Wine - Restaurant COGS	349.20
				<hr/> 1,037.85
Bill Pmt -(Fintech		06/16/2025 Southern Glazer's Of FL	101000 · Operating - Checking Account	-2,332.70
Bill	04125241	06/04/2025	502610 · Liquor - Restaurant COGS	1,594.70
			502510 · Wine - Restaurant COGS	693.00
			502410 · Beer - Restaurant COGS	45.00
				<hr/> 2,332.70
Bill Pmt -(Fintech		06/02/2025 Republic National	101000 · Operating - Checking Account	-554.75
Bill	2999830	05/30/2025	502610 · Liquor - Restaurant COGS	554.75
				<hr/> 554.75
Bill Pmt -(Fintech		06/02/2025 North Florida Sales	101000 · Operating - Checking Account	-593.05
Bill	4185162	05/22/2025	502410 · Beer - Restaurant COGS	199.45
Bill	4190223	05/29/2025	502410 · Beer - Restaurant COGS	565.10
			502610 · Liquor - Restaurant COGS	38.50
				<hr/> 803.05
Bill Pmt -(Fintech		06/09/2025 Breakthru Beverage	101000 · Operating - Checking Account	-656.95
Bill	0121641951	05/28/2025	502610 · Liquor - Restaurant COGS	32.45
			502410 · Beer - Restaurant COGS	396.50
			502510 · Wine - Restaurant COGS	228.00
				<hr/> 656.95
Bill Pmt -(Fintech		06/02/2025 Breakthru Beverage	101000 · Operating - Checking Account	-133.70
Bill	0121566870	05/22/2025	502510 · Wine - Restaurant COGS	121.20
			502610 · Liquor - Restaurant COGS	12.50
				<hr/> 133.70
Bill Pmt -(online		06/09/2025 Sysco	101000 · Operating - Checking Account	-7,828.26
Bill	583245529	05/12/2025	502110 · Food - Restaurant COGS	396.35
Bill	583247036	05/13/2025	502110 · Food - Restaurant COGS	1,344.77
			72510 · Paper Supplies - F & B	193.77
			72500 · Supplies - Food & Beverage	165.01
			72550 · Supplies - F & B Operating	655.98
			72270 · Janitorial Supplies - F & B	254.89
			79500 · Supplies - Clubhouse	60.50

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Bill	583250079	05/15/2025	502110 · Food - Restaurant COGS	1,595.56
Bill	583251458	05/16/2025	502110 · Food - Restaurant COGS	654.39
			72510 · Paper Supplies - F & B	812.27
			72500 · Supplies - Food & Beverage	55.15
			502210 · N/A Beverage - Restaurant COGS	304.60
			502610 · Liquor - Restaurant COGS	78.68
			72550 · Supplies - F & B Operating	165.34
Bill	583253384	05/17/2025	502110 · Food - Restaurant COGS	829.06
			72510 · Paper Supplies - F & B	261.94
				<hr/>
				7,828.26
Bill Pmt -(ACH		06/05/2025 Hampton Golf, Inc. - 1	101000 · Operating - Checking Account	-2,366.27
Bill	130160	05/31/2025	703290 · Member & Marketing Expenses	1,235.72
			71680 · Dues & Subscriptions - Pro Shop	550.00
			79680 · Dues & Subscriptions - Admin.	381.05
			79650 · Telephone - Administration	61.50
			602830 · Employee Recruiting & Screening	98.00
			703360 · Dues & Subscriptions	40.00
				<hr/>
				2,366.27
Bill Pmt -(Fintech		06/09/2025 North Florida Sales	101000 · Operating - Checking Account	-1,265.15
Bill	4195565	06/05/2025	502410 · Beer - Restaurant COGS	1,265.15
				<hr/>
				1,265.15
Bill Pmt -(ACH		06/10/2025 Clay Electric Cooperative 7675671	101000 · Operating - Checking Account	-436.62
Bill	250520-7675671	05/20/2025	78600 · Electric - Maintenance	436.62
				<hr/>
				436.62
Bill Pmt -(ACH		06/10/2025 Clay Electric Cooperative 7658990	101000 · Operating - Checking Account	-807.18
Bill	250520-7658990	05/20/2025	71600 · Electric - Cart	807.18
				<hr/>
				807.18
Bill Pmt -(ACH		06/10/2025 Clay Electric Cooperative 7659196	101000 · Operating - Checking Account	-191.53
Bill	250520-7659196	05/20/2025	79600 · Electric - Clubhouse	191.53
				<hr/>
				191.53
Bill Pmt -(ACH		06/10/2025 Clay Electric Cooperative 7658602	101000 · Operating - Checking Account	-2,849.95
Bill	250520-7658602	05/20/2025	79600 · Electric - Clubhouse	2,849.95
				<hr/>
				2,849.95
Bill Pmt -(ACH		06/10/2025 Clay Electric Cooperative 7658859	101000 · Operating - Checking Account	-62.77

The Crossings at Fleming Island CDD/Eagle Harbor Golf Club

Check Detail

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Bill	250522-7658859	05/22/2025	75600 · Electric - Maintenance	62.77
				<hr/> 62.77
Check	ACH	06/10/2025 Fintech.net	101000 · Operating - Checking Account	-80.54
				79970 · Other Services - Admin
				<hr/> 80.54
				80.54
Bill Pmt -(ACH		06/13/2025 Callaway Golf Company	101000 · Operating - Checking Account	-3,687.08
Bill	939559886	02/01/2025	121100 · Merchandise - Pro Shop	678.32
Bill	939569172	02/01/2025	121100 · Merchandise - Pro Shop	249.42
Bill	939569170	02/01/2025	121100 · Merchandise - Pro Shop	175.14
Bill	939569145	02/01/2025	121100 · Merchandise - Pro Shop	314.86
Bill	939569140	02/01/2025	121100 · Merchandise - Pro Shop	2,086.08
Bill	939977382	03/28/2025	111910 · Special Orders	183.26
				<hr/> 3,687.08
Bill Pmt -Check		06/13/2025 Acushnet	101000 · Operating - Checking Account	0.00
Bill	920202500	04/07/2025 Acushnet	200000 · Accounts Payable StrongRoom	-132.50
Bill	920202459	04/07/2025 Acushnet	200000 · Accounts Payable StrongRoom	-121.25
Bill	920202460	04/07/2025 Acushnet	200000 · Accounts Payable StrongRoom	-121.25
Bill	920215364	04/08/2025 Acushnet	200000 · Accounts Payable StrongRoom	-132.50
Bill	920228843	04/09/2025 Acushnet	200000 · Accounts Payable StrongRoom	-121.25
				<hr/> -628.75
Bill Pmt -(FL-23441671		06/25/2025 Clay County Utility Authority A00006772	101000 · Operating - Checking Account	-86.51
Bill	250603-A000067	06/03/2025	78610 · Water - Course	86.51
				<hr/> 86.51
Bill Pmt -(FL-23441684		06/25/2025 Clay County Utility Authority A00006765	101000 · Operating - Checking Account	-762.79
Bill	250603-A000067	06/03/2025	79610 · Water & Sewerage - Clubhouse	762.79
				<hr/> 762.79
Bill Pmt -(FL-23441687		06/25/2025 Clay County Utility Authority A00006759	101000 · Operating - Checking Account	-735.26
Bill	250603-A000067	06/03/2025	78590 · Effluent Water - Maintenance	735.26
				<hr/> 735.26
Bill Pmt -(VC-23493855		06/13/2025 Alsco	101000 · Operating - Checking Account	-831.34
Bill	LJAC1258850	05/28/2025	72500 · Supplies - Food & Beverage	131.34
				72520 · Linen Service - F & B
				220.68
				71510 · Supplies - Pro Shop
				19.24
				71520 · Supplies - Carts
				64.85

The Crossings at Fleming Island CDD/Eagle Harbor Golf Club
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			7510 · Supplies - Pro Shop	6.04
			72270 · Janitorial Supplies - F & B	15.27
Bill	LJAC1259891	06/04/2025	72550 · Supplies - F & B Operating	108.77
			72520 · Linen Service - F & B	170.60
			71510 · Supplies - Pro Shop	19.24
			71520 · Supplies - Carts	54.00
			71510 · Supplies - Pro Shop	6.04
			72270 · Janitorial Supplies - F & B	15.27
				<hr/> 831.34
Bill Pmt -(VC-23493844	06/13/2025 Club Car		101000 · Operating - Checking Account	-1,090.17
Bill	354799	05/14/2025	71461 · Repairs - Cart Services	1,090.17
				<hr/> 1,090.17
Bill Pmt -(VC-23493843	06/13/2025 Dagmar Marketing		101000 · Operating - Checking Account	-400.00
Bill	8778	05/09/2025	703320 · Internet	400.00
				<hr/> 400.00
Bill Pmt -(VC-23493852	06/13/2025 ECOLAB		101000 · Operating - Checking Account	-295.86
Bill	6352631516	05/16/2025	82200 · Leases - Food & Beverage	295.86
				<hr/> 295.86
Bill Pmt -(120080	06/13/2025 Inoveyt, LLC		101000 · Operating - Checking Account	-390.00
Bill	INV-000020	06/02/2025	121100 · Merchandise - Pro Shop	390.00
				<hr/> 390.00
Bill Pmt -(120081	06/13/2025 Premier Bride		101000 · Operating - Checking Account	-135.92
Bill	11011	06/01/2025	703220 · Magazine	135.92
				<hr/> 135.92
Bill Pmt -(120082	06/13/2025 Martin Coffee		101000 · Operating - Checking Account	-230.00
Bill	88531	05/29/2025	502210 · N/A Beverage - Restaurant COGS	230.00
				<hr/> 230.00
Bill Pmt -(AC-23493849	06/13/2025 Mr. Greens Produce		101000 · Operating - Checking Account	-1,476.00
Bill	JQ5665	05/19/2025	502110 · Food - Restaurant COGS	270.55
			502610 · Liquor - Restaurant COGS	11.30
Bill	JQ8129	05/20/2025	502110 · Food - Restaurant COGS	201.45
			72550 · Supplies - F & B Operating	118.50
Bill	JS3869	05/22/2025	502110 · Food - Restaurant COGS	35.90
Bill	JS4650	05/23/2025	502110 · Food - Restaurant COGS	309.30

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Bill	JS4	05/23/2025	502110 · Food - Restaurant COGS	11.50
Bill	JS4929	05/23/2025	502110 · Food - Restaurant COGS	11.50
Bill	CEJS9199	05/25/2025	502110 · Food - Restaurant COGS	180.50
			72500 · Supplies - Food & Beverage	18.40
			72550 · Supplies - F & B Operating	79.00
Bill	CEJT3628	05/27/2025	502110 · Food - Restaurant COGS	228.10
				<hr/> 1,476.00
Bill Pmt -(AC-23493846		06/13/2025 Pepsi	101000 · Operating - Checking Account	-1,000.57
Bill	01601006	05/16/2025	502610 · Liquor - Restaurant COGS	44.22
			502210 · N/A Beverage - Restaurant COGS	730.45
			502210 · N/A Beverage - Restaurant COGS	225.90
				<hr/> 1,000.57
Bill Pmt -(120083		06/13/2025 Priswing Software	101000 · Operating - Checking Account	-370.00
Bill	INV3188184	06/01/2025	71680 · Dues & Subscriptions - Pro Shop	370.00
				<hr/> 370.00
Bill Pmt -(120085		06/13/2025 Security Engineering and Designs, Inc.	101000 · Operating - Checking Account	-59.95
Bill	25-61235	06/01/2025	70662 · Contract Services - Other	59.95
				<hr/> 59.95
Bill Pmt -(VC-23493847		06/13/2025 Trigon Turf Sciences, LLC	101000 · Operating - Checking Account	-3,160.00
Bill	008831	05/13/2025	127300 · Inventory - Chemicals	3,160.00
				<hr/> 3,160.00
Bill Pmt -(VC-23493845		06/13/2025 Turf Control LLC	101000 · Operating - Checking Account	-1,884.50
Bill	INV38494	05/14/2025	704100 · Irrigation - Repair & Maint.	1,884.50
				<hr/> 1,884.50
Bill Pmt -(Fintech		06/12/2025 North Florida Sales	101000 · Operating - Checking Account	-649.30
Bill	4200525	06/12/2025	502410 · Beer - Restaurant COGS	649.30
				<hr/> 649.30
Bill Pmt -(Fintech		06/12/2025 Champion Brands Inc.	101000 · Operating - Checking Account	-345.50
Bill	3659794	06/11/2025	502410 · Beer - Restaurant COGS	262.50
			502610 · Liquor - Restaurant COGS	83.00
				<hr/> 345.50
Bill Pmt -(Fintech		06/23/2025 Southern Glazer's Of FL	101000 · Operating - Checking Account	-1,320.14

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Bill	04148813	06/11/2025	502610 · Liquor - Restaurant COGS	858.14
			502510 · Wine - Restaurant COGS	237.00
			502410 · Beer - Restaurant COGS	225.00
				<hr/> 1,320.14
Bill Pmt -(online	06/16/2025 Sysco		101000 · Operating - Checking Account	-5,994.00
Bill	583256059	05/19/2025	72550 · Supplies - F & B Operating	40.68
			72500 · Supplies - Food & Beverage	20.09
			502110 · Food - Restaurant COGS	628.62
			502210 · N/A Beverage - Restaurant COGS	14.12
Bill	183A2043Z	05/20/2025	72550 · Supplies - F & B Operating	11.10
Bill	583257482	05/20/2025	502110 · Food - Restaurant COGS	200.86
			72550 · Supplies - F & B Operating	154.52
			79500 · Supplies - Clubhouse	60.50
			72270 · Janitorial Supllies - F & B	182.11
			502610 · Liquor - Restaurant COGS	38.64
Bill	583259147	05/21/2025	502110 · Food - Restaurant COGS	1,587.51
			72510 · Paper Supplies - F & B	257.31
			72550 · Supplies - F & B Operating	298.04
			502610 · Liquor - Restaurant COGS	185.50
			79270 · Janitorial Supllies - Admin.	26.15
			502210 · N/A Beverage - Restaurant COGS	111.64
			72270 · Janitorial Supllies - F & B	24.49
Bill	583262535	05/23/2025	502110 · Food - Restaurant COGS	1,803.39
			79500 · Supplies - Clubhouse	92.82
			72510 · Paper Supplies - F & B	193.12
Bill	583263034	05/23/2025	72550 · Supplies - F & B Operating	62.79
				<hr/> 5,994.00
Bill Pmt -(Fintech	06/16/2025 Breakthru Beverage		101000 · Operating - Checking Account	-192.50
Bill	0121918051	06/13/2025	502610 · Liquor - Restaurant COGS	180.00
			502410 · Beer - Restaurant COGS	12.50
				<hr/> 192.50
Bill Pmt -(Fintech	06/11/2025 Champion Brands Inc.		101000 · Operating - Checking Account	-505.00
Bill	3659798	06/11/2025	502410 · Beer - Restaurant COGS	505.00
				<hr/> 505.00
Bill Pmt -(Fintech	06/12/2025 Champion Brands Inc.		101000 · Operating - Checking Account	-180.00
Bill	3659793	06/11/2025	502410 · Beer - Restaurant COGS	180.00
				<hr/> 180.00
Bill Pmt -(120084	06/13/2025 Revvy Management Group, LLC		101000 · Operating - Checking Account	-2,744.00

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Check Detail

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Bill	1003	06/01/2025	50260 · Janitorial Service	2,744.00
				<hr/> 2,744.00
Bill Pmt -(Fintech	06/30/2025 Southern Glazer's Of FL	101000 · Operating - Checking Account	-2,050.39	
Bill	04172140	06/18/2025	502510 · Wine - Restaurant COGS	705.00
			502610 · Liquor - Restaurant COGS	1,345.39
				<hr/> 2,050.39
Bill Pmt -(ACH	06/21/2025 Callaway Golf Company	101000 · Operating - Checking Account	-5,755.05	
Bill	939586441	02/02/2025	121100 · Merchandise - Pro Shop	184.30
Bill	939608023	02/05/2025	121100 · Merchandise - Pro Shop	209.50
Bill	939625689	02/07/2025	121100 · Merchandise - Pro Shop	117.12
Bill	939639815	02/10/2025	121100 · Merchandise - Pro Shop	163.30
Bill	939645248	02/11/2025	121100 · Merchandise - Pro Shop	292.95
Bill	939658079	02/12/2025	121100 · Merchandise - Pro Shop	1,160.68
Bill	939665067	02/13/2025	121100 · Merchandise - Pro Shop	19.52
Bill	939701034	02/19/2025	121100 · Merchandise - Pro Shop	182.64
Bill	939625637	03/01/2025	121100 · Merchandise - Pro Shop	123.03
Bill	939731688	03/01/2025	121100 · Merchandise - Pro Shop	203.76
Bill	939724739	03/01/2025	121100 · Merchandise - Pro Shop	241.92
			501100 · Golf Shop - Merchandise	16.59
Bill	940109673	04/15/2025	111910 · Special Orders	261.57
Bill	940117465	04/15/2025	121100 · Merchandise - Pro Shop	258.63
Bill	940129401	04/17/2025	111910 · Special Orders	660.99
Bill	940143445	04/21/2025	111910 · Special Orders	226.25
Bill	940153756	04/22/2025	121100 · Merchandise - Pro Shop	258.63
Bill	940165184	04/23/2025	111910 · Special Orders	947.46
Bill	940057274	06/06/2025	111910 · Special Orders	226.25
				<hr/> 5,755.09
Bill Pmt -(120086	06/20/2025 The Crossings at Fleming Island CDD	101000 · Operating - Checking Account	-22,916.78	
Bill	JUNEPAYROLL	06/01/2025	89130 · Management Fees - GMS	4,950.00
Bill	25245JUNE2025	06/01/2025	141100 · Prepaid Expense - Insurance	3,637.63
Bill	004	06/01/2025	88230 · Leases - Maint. Equipment	11,273.25
Bill	JUNELAKE/LEG	06/01/2025	88260 · Lake Maintenance	2,500.00
			89150 · Legal Fees	555.90
				<hr/> 22,916.78
Bill Pmt -(VC-23619277	06/20/2025 Alsco	101000 · Operating - Checking Account	-413.29	
Bill	LJAC1260943	06/11/2025	72500 · Supplies - Food & Beverage	123.67
			72520 · Linen Service - F & B	195.07
			71510 · Supplies - Pro Shop	19.24
			71520 · Supplies - Carts	54.00
			71510 · Supplies - Pro Shop	6.04

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				5270 · Janitorial Supplies - F & B	15.27
					413.29
					<hr/>
Bill Pmt -(120087	06/20/2025	Applied Maintenance Supplies and Solutio	101000 · Operating - Checking Account		-149.85
Bill	7032189089	05/20/2025	78460 · Repairs - Maint. Equipment	88.95	
			78500 · Supplies - Maintenance	24.54	
Bill	7032199813	05/21/2025	78460 · Repairs - Maint. Equipment	28.50	
			78500 · Supplies - Maintenance	7.86	
					<hr/>
					149.85
					<hr/>
Bill Pmt -(120088	06/20/2025	Crystal Springs	101000 · Operating - Checking Account		-150.91
Bill	1638010061125	06/11/2025	88300 · Rental Equipment - Maintenance	21.00	
			78500 · Supplies - Maintenance	129.91	
					<hr/>
					150.91
					<hr/>
Bill Pmt -(120089	06/20/2025	GreatAmerica Financial Services Corp	101000 · Operating - Checking Account		-1,251.77
Bill	39331490	05/29/2025	89200 · Leases - Office Equipment	696.34	
			70580 · Printing & Reproduction	555.43	
					<hr/>
					1,251.77
					<hr/>
Bill Pmt -(120090	06/20/2025	Live Forever Golf	101000 · Operating - Checking Account		-1,248.00
Bill	22999	05/21/2025	121100 · Merchandise - Pro Shop	1,248.00	
					<hr/>
					1,248.00
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Bill Pmt -(120091	06/20/2025	Martin Coffee	101000 · Operating - Checking Account		-115.00
Bill	88487	06/01/2025	502210 · N/A Beverage - Restaurant COGS	115.00	
					<hr/>
					115.00
					<hr/>
Bill Pmt -(AC-23619272	06/20/2025	Mr. Greens Produce	101000 · Operating - Checking Account		-517.15
Bill	JT7541	05/29/2025	502110 · Food - Restaurant COGS	291.85	
Bill	JT9869	05/30/2025	502110 · Food - Restaurant COGS	266.00	
					<hr/>
					557.85
					<hr/>
Bill Pmt -(AC-23619269	06/20/2025	Pepsi	101000 · Operating - Checking Account		-862.38
Bill	47366804	05/23/2025	502210 · N/A Beverage - Restaurant COGS	399.98	
			502610 · Liquor - Restaurant COGS	462.40	
					<hr/>
					862.38
					<hr/>
Bill Pmt -(VC-23619273	06/20/2025	Roberts Oxygen Company	101000 · Operating - Checking Account		-13.49
Bill	N78678	05/31/2025	502410 · Beer - Restaurant COGS	13.49	
					<hr/>

The Crossings at Fleming Island CDD/Eagle Harbor Golf Club

Check Detail

June 2025

13.49

Bill Pmt -(120092		06/20/2025 Site One Landscape Supply	101000 · Operating - Checking Account	-2,457.57
Bill	152263069-001	04/18/2025	707040 · Chemicals - Course	90.02
Bill	154316926-001	06/04/2025	127300 · Inventory - Chemicals	2,367.55
				<hr/> 2,457.57
Bill Pmt -(VC-23619266		06/20/2025 Southeastern Paper Group	101000 · Operating - Checking Account	-317.10
Bill	06416837	05/21/2025	78500 · Supplies - Maintenance	317.10
				<hr/> 317.10
Bill Pmt -(120093		06/20/2025 Take A Free Ride, Inc	101000 · Operating - Checking Account	-250.00
Bill	T0524-1	06/01/2025	70661 · Other Contractual Services	250.00
				<hr/> 250.00
Bill Pmt -(VC-23619270		06/20/2025 TEAM NexBelt Operating, Inc	101000 · Operating - Checking Account	-40.36
Bill	INV46579	05/23/2025	111910 · Special Orders	40.36
				<hr/> 40.36
Bill Pmt -(120094		06/20/2025 The Ice Doctor, LLC	101000 · Operating - Checking Account	-140.00
Bill	TALONS-16	05/19/2025	502610 · Liquor - Restaurant COGS	140.00
				<hr/> 140.00
Bill Pmt -(online		06/23/2025 Sysco	101000 · Operating - Checking Account	-7,013.55
Bill	583266831	05/26/2025	502110 · Food - Restaurant COGS	1,934.97
				72500 · Supplies - Food & Beverage
				72550 · Supplies - F & B Operating
				502610 · Liquor - Restaurant COGS
				502210 · N/A Beverage - Restaurant COGS
				72510 · Paper Supplies - F & B
Bill	583269311	05/28/2025	79500 · Supplies - Clubhouse	141.66
				502110 · Food - Restaurant COGS
				72510 · Paper Supplies - F & B
Bill	583270630	05/29/2025	502210 · N/A Beverage - Restaurant COGS	184.46
				502610 · Liquor - Restaurant COGS
				72510 · Paper Supplies - F & B
				502110 · Food - Restaurant COGS
				72500 · Supplies - Food & Beverage
Bill	583272199	05/30/2025	72550 · Supplies - F & B Operating	376.04
				502110 · Food - Restaurant COGS
				72270 · Janitorial Supplies - F & B
Bill	583273971	05/31/2025	72510 · Paper Supplies - F & B	167.46

The Crossings at Fleming Island CDD/Eagle Harbor Golf Club

Check Detail

June 2025

			502610 · Liquor - Restaurant COGS	58.56
			502210 · N/A Beverage - Restaurant COGS	17.00
			502110 · Food - Restaurant COGS	1,333.96
				<hr/>
				7,104.51
Bill Pmt -(Fintech	06/23/2025 Breakthru Beverage	101000 · Operating - Checking Account		-569.30
Bill	0121864422	06/11/2025	502610 · Liquor - Restaurant COGS	665.10
			502510 · Wine - Restaurant COGS	57.00
			502410 · Beer - Restaurant COGS	12.50
				<hr/>
				734.60
Bill Pmt -(Fintech	06/30/2025 Breakthru Beverage	101000 · Operating - Checking Account		-1,545.75
Bill	0121969924	06/18/2025	502510 · Wine - Restaurant COGS	562.80
			502610 · Liquor - Restaurant COGS	598.95
			502410 · Beer - Restaurant COGS	384.00
				<hr/>
				1,545.75
Bill Pmt -(Fintech	06/20/2025 North Florida Sales	101000 · Operating - Checking Account		-1,079.85
Bill	4205992	06/19/2025	502410 · Beer - Restaurant COGS	1,079.85
				<hr/>
				1,079.85
Bill Pmt -(Fitnech	06/20/2025 Champion Brands Inc.	101000 · Operating - Checking Account		-714.00
Bill	3665631	06/18/2025	502410 · Beer - Restaurant COGS	714.00
				<hr/>
				714.00
Bill Pmt -(Fintech	06/20/2025 Champion Brands Inc.	101000 · Operating - Checking Account		-547.90
Bill	3665628	06/18/2025	502410 · Beer - Restaurant COGS	180.00
Bill	3665630	06/18/2025	502410 · Beer - Restaurant COGS	367.90
				<hr/>
				547.90
Bill Pmt -(VC-23702727	06/25/2025 Alsco	101000 · Operating - Checking Account		-845.51
Bill	LJAC1261955	06/18/2025	72500 · Supplies - Food & Beverage	108.77
			72520 · Linen Service - F & B	170.60
			71510 · Supplies - Pro Shop	19.24
			71520 · Supplies - Carts	54.00
			71510 · Supplies - Pro Shop	6.04
			72270 · Janitorial Supplies - F & B	15.27
Bill	LJAC1256806	06/01/2025	72550 · Supplies - F & B Operating	128.06
			72520 · Linen Service - F & B	253.40
			71510 · Supplies - Pro Shop	19.24
			71520 · Supplies - Carts	64.85
			71510 · Supplies - Pro Shop	6.04
				<hr/>

The Crossings at Fleming Island CDD/Eagle Harbor Golf Club

Check Detail

June 2025

845.51

Bill Pmt -(VC-23702725		06/25/2025 DirectTV	101000 · Operating - Checking Account	-394.88
Bill	250605-0594416	06/05/2025	79670 · Music & Cable	394.88
				<hr/>
				394.88
Bill Pmt -(VC-23702723		06/25/2025 ECOLAB	101000 · Operating - Checking Account	-301.63
Bill	6353182406	06/16/2025	82200 · Leases - Food & Beverage	301.63
				<hr/>
				301.63
Bill Pmt -(120095		06/25/2025 Golf Car Services Inc	101000 · Operating - Checking Account	-100.00
Bill	21078	05/27/2025	71460 · Repairs - Carts	100.00
				<hr/>
				100.00
Bill Pmt -(VC-23702730		06/25/2025 Massey Services, Inc.	101000 · Operating - Checking Account	-381.63
Bill	65488668B	06/04/2025	706900 · Pest Control	381.63
				<hr/>
				381.63
Bill Pmt -(AC-23702721		06/25/2025 Mr. Greens Produce	101000 · Operating - Checking Account	-919.50
Bill	JU6020	06/02/2025	502110 · Food - Restaurant COGS	412.45
Bill	JV2133	06/05/2025	502110 · Food - Restaurant COGS	229.00
Bill	JW0406	06/09/2025	502110 · Food - Restaurant COGS	240.25
				72500 · Supplies - Food & Beverage
				<hr/>
				919.50
Bill Pmt -(VC-23702720		06/25/2025 NexAir, LLC	101000 · Operating - Checking Account	-146.83
Bill	0013278887	05/31/2025	78500 · Supplies - Maintenance	146.83
				<hr/>
				146.83
Bill Pmt -(AC-23702719		06/25/2025 Pepsi	101000 · Operating - Checking Account	-886.42
Bill	00547506	05/30/2025	502210 · N/A Beverage - Restaurant COGS	439.50
				502610 · Liquor - Restaurant COGS
				<hr/>
				886.42
Bill Pmt -(120096		06/25/2025 Revyve Management Group, LLC	101000 · Operating - Checking Account	-1,960.00
Bill	EH003	06/19/2025	79260 · Janitorial Service	1,960.00
				<hr/>
				1,960.00
Bill Pmt -(120097		06/25/2025 Siesta Key Cigars LLC	101000 · Operating - Checking Account	-632.73

The Crossings at Fleming Island CDD/Eagle Harbor Golf Club

Check Detail

June 2025

Bill	1459	06/01/2025	121100 · Merchandise - Pro Shop	632.73
				<hr/> 632.73
Bill Pmt -(120098	06/25/2025 Swannies Golf	101000 · Operating - Checking Account	-795.68	
Bill	473465	06/01/2025	121100 · Merchandise - Pro Shop	795.68
				<hr/> 795.68
Bill Pmt -(VC-23702722	06/25/2025 Wind River Environmental LLC	101000 · Operating - Checking Account	-409.50	
Bill	6898286	06/09/2025	70630 · Refuse and Portables	409.50
				<hr/> 409.50
Bill Pmt -(ACH	06/27/2025 Acushnet	101000 · Operating - Checking Account	-14,975.53	
Bill	920292025	04/15/2025	121100 · Merchandise - Pro Shop	635.50
Bill	920319413	04/17/2025	111910 · Special Orders	132.50
Bill	920351347	04/21/2025	111910 · Special Orders	135.51
Bill	920363204	04/22/2025	111910 · Special Orders	132.50
Bill	920374903	04/23/2025	111910 · Special Orders	132.50
Bill	920396393	05/01/2025	121100 · Merchandise - Pro Shop	492.00
Bill	920396605	05/01/2025	111910 · Special Orders	1,577.81
Bill	920375057	05/01/2025	111910 · Special Orders	74.01
Bill	920375191	05/01/2025	111910 · Special Orders	245.96
Bill	920319636	05/01/2025	111910 · Special Orders	9,920.11
Bill	920351044	05/01/2025	111910 · Special Orders	135.57
Bill	920351045	05/01/2025	111910 · Special Orders	1,306.65
Bill	920363379	05/01/2025	111910 · Special Orders	54.91
				<hr/> 14,975.53
Bill Pmt -(FL-23697258	06/15/2025 AT&T	101000 · Operating - Checking Account	-120.62	
Bill	250615-1595937	06/15/2025	78650 · Telephone - Maintenance	120.62
				<hr/> 120.62
Bill Pmt -(Fintech	06/26/2025 North Florida Sales	101000 · Operating - Checking Account	-1,079.45	
Bill	4211143	06/25/2025	502410 · Beer - Restaurant COGS	1,010.95
			502610 · Liquor - Restaurant COGS	68.50
				<hr/> 1,079.45
Bill Pmt -(Fintech	06/25/2025 Southern Glazer's Of FL	101000 · Operating - Checking Account	-1,941.58	
Bill	04196097	06/25/2025	502610 · Liquor - Restaurant COGS	1,716.58
			502510 · Wine - Restaurant COGS	225.00
				<hr/> 1,941.58
Bill Pmt -(ACH	06/30/2025 Acushnet	101000 · Operating - Checking Account	-2,717.21	

The Crossings at Fleming Island CDD/Eagle Harbor Golf Club

Check Detail

June 2025

Bill	920414474	05/01/2025	121100 · Merchandise - Pro Shop	520.40
			501100 · Golf Shop - Merchandise	2.16
Bill	920414475	05/01/2025	121100 · Merchandise - Pro Shop	317.50
Bill	920445256	05/01/2025	121100 · Merchandise - Pro Shop	1,022.27
Bill	920396772	05/01/2025	111910 · Special Orders	143.43
Bill	920396749	05/01/2025	111910 · Special Orders	132.68
Bill	920415016	05/01/2025	111910 · Special Orders	205.40
Bill	920430410	05/01/2025	111910 · Special Orders	81.46
Bill	920497059	05/07/2025	121100 · Merchandise - Pro Shop	291.91
				<hr/>
				2,717.21

Bill Pmt -(ACH		06/30/2025 Callaway Golf Company	101000 · Operating - Checking Account	-2,210.19
Bill	940204695	04/28/2025	111910 · Special Orders	388.30
Bill	940208980	04/29/2025	111910 · Special Orders	146.26
Bill	940229200	05/01/2025	111910 · Special Orders	236.29
Bill	940266159	05/06/2025	111910 · Special Orders	1,180.83
Bill	940266108	05/06/2025	111910 · Special Orders	258.51
				<hr/>
				2,210.19

Bill Pmt - (online		06/30/2025 Sysco	101000 · Operating - Checking Account	-8,349.71
Bill	183A2436Z	06/05/2025	72510 · Paper Supplies - F & B	20.58
			72550 · Supplies - F & B Operating	7.45
Bill	583283539	06/05/2025	502110 · Food - Restaurant COGS	2,112.76
			79500 · Supplies - Clubhouse	61.71
			72550 · Supplies - F & B Operating	163.35
			72270 · Janitorial Supllies - F & B	63.08
			72500 · Supplies - Food & Beverage	180.60
			72510 · Paper Supplies - F & B	208.28
Bill	583284930	06/06/2025	502210 · N/A Beverage - Restaurant COGS	276.93
			502610 · Liquor - Restaurant COGS	100.91
			72510 · Paper Supplies - F & B	389.82
			502110 · Food - Restaurant COGS	123.87
			79500 · Supplies - Clubhouse	46.41
Bill	583287920	06/07/2025	502110 · Food - Restaurant COGS	944.72
			72510 · Paper Supplies - F & B	42.58
			72550 · Supplies - F & B Operating	77.26
Bill	583279190	06/02/2025	502110 · Food - Restaurant COGS	2,660.37
			72550 · Supplies - F & B Operating	340.71
			72550 · Supplies - F & B Operating	38.63
			502210 · N/A Beverage - Restaurant COGS	139.55
			502610 · Liquor - Restaurant COGS	27.91
			72510 · Paper Supplies - F & B	322.23
				<hr/>
				8,349.71

Bill Pmt -(FL-23787560	06/27/2025 Comcast	101000 · Operating - Checking Account	-540.90
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The Crossings at Fleming Island CDD/Eagle Harbor Golf Club

Check Detail

June 2025

Bill	250627-717464	06/27/2025	79670 · Music & Cable	540.90
				<hr/> 540.90
Bill Pmt -(FL-23787566	06/19/2025 Clay Electric Cooperative 7659196	101000 · Operating - Checking Account	-205.09	
Bill	250619-7659196	06/19/2025	79600 · Electric - Clubhouse	80.83
				79600 · Electric - Clubhouse
				<hr/> 124.26
				205.09
Bill Pmt -(FL-23787581	06/27/2025 DLL Finance LLC	101000 · Operating - Checking Account	-1,317.09	
Bill	49697481	06/27/2025	81200 · Leases - Carts	1,317.09
				<hr/> 1,317.09
Bill Pmt -(FL-23787584	06/27/2025 DLL Finance LLC	101000 · Operating - Checking Account	-18,421.24	
Bill	49697482	06/27/2025	81200 · Leases - Carts	9,076.85
				204350 · Accrued Property Tax Payable
				<hr/> 9,344.39
				18,421.24
Bill Pmt -(Fintech	06/26/2025 Champion Brands Inc.	101000 · Operating - Checking Account	-356.00	
Bill	3671596	06/25/2025	502410 · Beer - Restaurant COGS	356.00
				<hr/> 356.00
Bill Pmt -(Fintech	06/27/2025 Champion Brands Inc.	101000 · Operating - Checking Account	-467.20	
Bill	3671595	06/25/2025	502410 · Beer - Restaurant COGS	467.20
				<hr/> 467.20
Bill Pmt -(FL-23862779	06/30/2025 Sharp Energy	101000 · Operating - Checking Account	-1,047.61	
Bill	063025-2031566	06/30/2025	706200 · Fuel & Oil	1,047.61
				<hr/> 1,047.61
Bill Pmt -(FL-23860412	06/30/2025 Sharp Energy	101000 · Operating - Checking Account	-2,928.45	
Bill	063025-2027002	06/30/2025	79600 · Electric - Clubhouse	2,928.45
				<hr/> 2,928.45
Check 3400	06/03/2025 cash	101100 · In House Checking	-184.50	
				108020 · Petty Cash on Hand
				<hr/> 184.50
				184.50
Check 3394	06/02/2025 Randy Harrington	101100 · In House Checking	-72.06	

The Crossings at Fleming Island CDD/Eagle Harbor Golf Club

Check Detail

June 2025

			723510 · Member Relations	72.06
				<u>72.06</u>
Check	debit	06/02/2025 Amazon Marketplace	101100 · In House Checking	-51.56
			72550 · Supplies - F & B Operating	51.56
				<u>51.56</u>
Check	debit	06/02/2025 Amazon Marketplace	101100 · In House Checking	-61.49
			72550 · Supplies - F & B Operating	61.49
				<u>61.49</u>
Check	3401	06/02/2025 Trivia Guy	101100 · In House Checking	-400.00
			72300 · Patron Events - F & B	400.00
				<u>400.00</u>
Check	debit	06/06/2025 Amazon Marketplace	101100 · In House Checking	-49.36
			72560 · Office Supplies - F & B	49.36
				<u>49.36</u>
Check	debit	06/06/2025 Amazon Marketplace	101100 · In House Checking	-61.24
			71560 · Office Supplies - Pro Shop	61.24
				<u>61.24</u>
Check	debit	06/09/2025 Amazon Marketplace	101100 · In House Checking	-29.49
			72560 · Office Supplies - F & B	29.49
				<u>29.49</u>
Check	3402	06/06/2025 Darrell Rae Bullard Jr	101100 · In House Checking	-300.00
			72300 · Patron Events - F & B	300.00
				<u>300.00</u>
Check	debit	06/06/2025 Amazon Marketplace	101100 · In House Checking	-117.16
			72550 · Supplies - F & B Operating	117.16
				<u>117.16</u>
Check	3403	06/06/2025 Trivia Guy	101100 · In House Checking	-400.00
			72300 · Patron Events - F & B	400.00
				<u>400.00</u>

The Crossings at Fleming Island CDD/Eagle Harbor Golf Club

Check Detail

June 2025

Check	3404	06/16/2025 brian congdon	101100 · In House Checking	-300.00
			72300 · Patron Events - F & B	300.00
				<hr/> 300.00
Check	debit	06/16/2025 Amazon Marketplace	101100 · In House Checking	-1.05
			71510 · Supplies - Pro Shop	1.05
				<hr/> 1.05
Check	debit	06/16/2025 Amazon Marketplace	101100 · In House Checking	-36.53
			71510 · Supplies - Pro Shop	36.53
				<hr/> 36.53
Check	debit	06/19/2025 Walmart	101100 · In House Checking	-14.76
			502210 · N/A Beverage - Restaurant COGS	14.76
				<hr/> 14.76
Check	debit	06/19/2025 Amazon Marketplace	101100 · In House Checking	-75.24
			71510 · Supplies - Pro Shop	75.24
				<hr/> 75.24
Check	debit	06/19/2025 Amazon Marketplace	101100 · In House Checking	-153.68
			71510 · Supplies - Pro Shop	153.68
				<hr/> 153.68
Check	debit	06/19/2025 Amazon Marketplace	101100 · In House Checking	-54.23
			79270 · Janitorial Supplies - Admin.	54.23
				<hr/> 54.23
Check	3405	06/14/2025 Mike Shoulds	101100 · In House Checking	-13.94
			71480 · Building Repair - Golf	13.94
				<hr/> 13.94
Check	debit	06/19/2025 Walmart	101100 · In House Checking	-14.76
			502210 · N/A Beverage - Restaurant COGS	14.76
				<hr/> 14.76
Check	debit	06/19/2025 Walmart	101100 · In House Checking	-26.70
			502210 · N/A Beverage - Restaurant COGS	26.70
				<hr/> 26.70

The Crossings at Fleming Island CDD/Eagle Harbor Golf Club

Check Detail

June 2025

26.70

Check	debit	06/19/2025 Walmart	101100 · In House Checking	-46.44
			72550 · Supplies - F & B Operating	46.44
				<hr/> 46.44
Check	debit	06/23/2025 Walmart	101100 · In House Checking	-16.58
			72300 · Patron Events - F & B	16.58
				<hr/> 16.58
Check	debit	06/23/2025 Dominos	101100 · In House Checking	-96.71
			68800 · Training & Ed. - Maintenance	96.71
				<hr/> 96.71
Check	debit	06/30/2025 Amazon Marketplace	101100 · In House Checking	-182.74
			72550 · Supplies - F & B Operating	182.74
				<hr/> 182.74
Check	debit	06/21/2025 Amazon Marketplace	101100 · In House Checking	-22.67
			79370 · IT Support	22.67
				<hr/> 22.67
Check	3408	06/24/2025 Trivia Guy	101100 · In House Checking	-400.00
			72300 · Patron Events - F & B	400.00
				<hr/> 400.00

TOTAL	268,111.49
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Eagle Habor Swim & Tennis

101100 In House Checking, Period Ending 06/30/2025

RECONCILIATION REPORT

Reconciled on: 07/13/2025

Reconciled by: Jamie Lutz

Any changes made to transactions after this date aren't included in this report.

Summary

USD

Statement beginning balance.....	5,863.96
Checks and payments cleared (35).....	-7,803.52
Deposits and other credits cleared (2).....	5,201.03
Statement ending balance.....	<u>3,261.47</u>

Uncleared transactions as of 06/30/2025.....	-688.10
Register balance as of 06/30/2025.....	2,573.37
Cleared transactions after 06/30/2025.....	0.00
Uncleared transactions after 06/30/2025.....	3,938.31
Register balance as of 07/13/2025.....	6,511.68

Details

Checks and payments cleared (35)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
06/02/2025	Expense		Publix	-7.51
06/02/2025	Expense		Rained Out	-152.00
06/03/2025	Check	2079	Brooke Thomas	-100.00
06/04/2025	Expense	P61549	Hampton Golf	-53.51
06/04/2025	Expense		Walmart	-11.41
06/04/2025	Check	2078	JoAnn Corsi	-250.00
06/05/2025	Expense		Broudy's Liquors	-104.20
06/05/2025	Expense	7VPN2N10M6K8	Walmart	-11.92
06/06/2025	Expense	68576	Crown Trophy	-541.80
06/06/2025	Expense	36387	Broudy's Liquors	-55.88
06/06/2025	Expense		Amazon	-32.24
06/09/2025	Expense	37189	Broudy's Liquors	-128.74
06/09/2025	Check	2077	Under the Stars Glamping	-450.00
06/10/2025	Expense		Publix	-68.03
06/11/2025	Expense		Publix	-250.82
06/13/2025	Expense	1417-8766	Rained Out	-144.00
06/13/2025	Expense	37993	Broudy's Liquors	-64.46
06/13/2025	Expense		Publix	-258.91
06/17/2025	Expense		Publix	-15.03
06/17/2025	Expense		Publix	-31.80
06/18/2025	Check	2080	Nicole Pistorius	-2,210.00
06/18/2025	Expense		Publix	-15.03
06/20/2025	Expense			-226.83
06/20/2025	Expense		hp instant ink	-42.45
06/22/2025	Expense	34304986	ULINE	-1,269.52
06/23/2025	Expense	04227	Walmart	-40.25
06/23/2025	Expense	0502 6NQ 762 160	Publix	-7.51
06/23/2025	Expense	68729	Crown Trophy	-202.32
06/24/2025	Expense		Publix	-7.51
06/24/2025	Expense	2000134-26840799	Walmart	-13.42
06/25/2025	Expense	200013259483912	Walmart	-238.07
06/25/2025	Expense	7VP05T10M62K	Walmart	-35.77
06/26/2025	Expense	42140	Broudy's Liquors	-60.14
06/27/2025	Expense	0994765381	Publix	-207.44
06/30/2025	Expense	2084	Ember & Glow Co	-495.00

Total -7,803.52

Deposits and other credits cleared (2)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
06/05/2025	Deposit		Amazon	201.03
06/20/2025	Transfer			5,000.00
Total				5,201.03

Additional Information

Uncleared checks and payments as of 06/30/2025

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
06/20/2025	Check	2081	Under the Stars Glamping	-450.00
06/25/2025	Expense	200013259483912	Walmart	-238.10
Total				-688.10

Uncleared checks and payments after 06/30/2025

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
07/02/2025	Check	2082	First Coast Summer Swim Le...	-675.00
07/07/2025	Expense		Rained Out	-152.00
07/11/2025	Expense		Publix	-258.91
Total				-1,085.91

Uncleared deposits and other credits after 06/30/2025

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
07/07/2025	Transfer			5,000.00
07/08/2025	Deposit		Walmart	24.22
Total				5,024.22

Eagle Habor Swim & Tennis

101000 Operating - Checking Account, Period Ending 06/30/2025

RECONCILIATION REPORT

Reconciled on: 07/11/2025

Reconciled by: Jamie Lutz

Any changes made to transactions after this date aren't included in this report.

Summary

USD

Statement beginning balance.....	625,950.23
Checks and payments cleared (55).....	-314,960.03
Deposits and other credits cleared (24).....	149,624.98
Statement ending balance.....	<u>460,615.18</u>

Uncleared transactions as of 06/30/2025.....	-20,922.94
Register balance as of 06/30/2025.....	439,692.24
Cleared transactions after 06/30/2025.....	0.00
Uncleared transactions after 06/30/2025.....	624,842.10
Register balance as of 07/11/2025.....	<u>1,064,534.34</u>

Details

Checks and payments cleared (55)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
05/09/2025	Bill Payment	120011	Poolsure	-432.00
06/02/2025	Bill Payment	ACH	Gegervision IT	-845.00
06/02/2025	Check	5797	David Slankard	-75.00
06/02/2025	Bill Payment		North Florida Sales	-1,910.65
06/02/2025	Expense			-500.00
06/04/2025	Bill Payment	120014	The Pool Bros	-9,885.25
06/04/2025	Check	5796	Colleen Smith	-409.16
06/05/2025	Bill Payment		Comcast	-302.94
06/05/2025	Bill Payment	ACH	Pepsi-Cola	-1,014.86
06/06/2025	Bill Payment		GFL Environmental	-312.42
06/06/2025	Bill Payment		GFL Environmental	-174.42
06/06/2025	Bill Payment		GFL Environmental	-937.19
06/09/2025	Bill Payment		North Florida Sales	-1,433.46
06/10/2025	Bill Payment	ACH	Cheney Brothers	-9,719.87
06/10/2025	Expense		Fintech. net	-80.54
06/11/2025	Bill Payment		Cheney Brothers	-1,308.30
06/11/2025	Bill Payment		Clay Electric Cooperative 765...	-2,460.68
06/12/2025	Journal	PPE 6.8.25		-96,442.64
06/12/2025	Bill Payment		Clay Electric Cooperative 765...	-549.69
06/13/2025	Bill Payment		Clay Electric Cooperative 765...	-393.83
06/13/2025	Bill Payment	ACH	Comcast	-516.23
06/13/2025	Bill Payment		Clay Electric Cooperative 765...	-2,153.48
06/13/2025	Bill Payment		Clay Electric Cooperative 765...	-442.72
06/14/2025	Bill Payment	ACH	Comcast	-225.98
06/16/2025	Bill Payment	120016	Footloose Entertainment	-3,460.00
06/16/2025	Bill Payment	VC-23521151	Roberts Oxygen Company	-373.64
06/16/2025	Bill Payment	VC-23521149	Alsco	-222.00
06/16/2025	Bill Payment		North Florida Sales	-1,164.32
06/16/2025	Bill Payment	120017	HEAD/Penn Raquet Sports	-894.73
06/16/2025	Bill Payment	120018	The Crossings at Fleming Isla...	-22,802.52
06/16/2025	Bill Payment	VC-23521146	Poolsure	-11,114.08
06/16/2025	Bill Payment	120015	Abundantly Maid	-600.00
06/16/2025	Bill Payment	VC-23521147	Deonna Ice Cream	-4,316.05
06/17/2025	Bill Payment	120019	HEAD/Penn Raquet Sports	-187.10
06/18/2025	Bill Payment	VC-23568383	Poolsure	-168.00
06/19/2025	Bill Payment	120020	The Crossings at Fleming Isla...	-24,922.61
06/20/2025	Transfer			-5,000.00
06/20/2025	Expense		Paychex	-1,042.85
06/20/2025	Expense		Florida Dept. of Revenue	-3,186.23

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
06/23/2025	Bill Payment	ACH	North Florida Sales	-258.60
06/24/2025	Bill Payment	ACH	Clay County Utility Authority A...	-694.85
06/24/2025	Bill Payment	ACH	Clay County Utility Authority A...	-905.70
06/24/2025	Bill Payment	ACH	Clay County Utility Authority A...	-214.01
06/24/2025	Bill Payment	ACH	Comcast	-317.48
06/24/2025	Bill Payment	ACH	Clay County Utility Authority A...	-368.80
06/24/2025	Bill Payment	ACH	Clay County Utility Authority A...	-270.53
06/24/2025	Bill Payment	ACH	Clay County Utility Authority A...	-767.23
06/25/2025	Bill Payment	ach	Clay County Utility Authority A...	-1,064.28
06/25/2025	Bill Payment	VC-23691150	Poolsure	-1,260.00
06/25/2025	Bill Payment	ACH	Comcast	-748.81
06/25/2025	Bill Payment	VC-23691152	Roberts Oxygen Company	-123.84
06/25/2025	Bill Payment	VC-23691153	Deonna Ice Cream	-1,254.31
06/26/2025	Journal	PPE 6.22.25		-94,008.02
06/27/2025	Bill Payment	ACH	North Florida Sales	-19.30
06/30/2025	Bill Payment	ACH	North Florida Sales	-703.83

Total -314,960.03

Deposits and other credits cleared (24)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
06/01/2025	Journal	061630		0.00
06/01/2025	Journal	3830660		432.00
06/02/2025	Deposit			191.50
06/02/2025	Deposit			206.02
06/03/2025	Deposit			343.79
06/04/2025	Deposit			4.55
06/05/2025	Deposit			1,017.72
06/05/2025	Journal	4330847		144,240.66
06/09/2025	Deposit			178.72
06/09/2025	Deposit			527.06
06/11/2025	Deposit		Square	9.10
06/13/2025	Deposit			178.11
06/13/2025	Deposit		Paychex	255.09
06/16/2025	Deposit			4.55
06/16/2025	Deposit			4.55
06/17/2025	Deposit			9.10
06/23/2025	Deposit			45.50
06/23/2025	Deposit			1,262.20
06/24/2025	Deposit			246.26
06/25/2025	Deposit			3.52
06/26/2025	Deposit			140.76
06/27/2025	Deposit			178.73
06/30/2025	Deposit			96.57
06/30/2025	Deposit			48.92

Total 149,624.98

Additional Information

Uncleared checks and payments as of 06/30/2025

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
12/10/2024	Check	5785	Ryan James Heck	-75.00
06/20/2025	Bill Payment	OFL-23663501	GFL Environmental	-315.94
06/20/2025	Bill Payment	OFL-23663233	GFL Environmental	-176.38
06/20/2025	Bill Payment	OFL-23664834	GFL Environmental	-947.78
06/30/2025	Bill Payment	ACH	Cheney Brothers	-5,228.28
06/30/2025	Bill Payment	ACH	Cheney Brothers	-5,077.45
06/30/2025	Bill Payment	VC-23766095	Alsco	-222.00
06/30/2025	Bill Payment	VC-23766097	Deonna Ice Cream	-950.40
06/30/2025	Bill Payment	120021	North Florida Promotions, Inc	-4,060.71

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
06/30/2025	Bill Payment	VC-23766096	Poolsure	-3,024.00
06/30/2025	Bill Payment	OFL-23767012	Gegervision IT	-845.00
Total				-20,922.94

Uncleared checks and payments after 06/30/2025

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
07/01/2025	Bill Payment	OFL-23538473	Hampton Golf, Inc.	-500.00
07/02/2025	Bill Payment	VC-23818777	Poolsure	-5,732.96
07/02/2025	Bill Payment	120022	Abundantly Maid	-600.00
07/02/2025	Bill Payment	VC-23818779	Roberts Oxygen Company	-124.90
07/03/2025	Check	5799	Gary Meeks	-75.00
07/06/2025	Expense		Fintech. net	-69.47
07/07/2025	Bill Payment	VC-23860504	Alsco	-74.00
07/07/2025	Transfer			-5,000.00
07/07/2025	Bill Payment		Comcast	-302.94
07/07/2025	Bill Payment	VC-23860505	Roberts Oxygen Company	-149.12
07/08/2025	Check	5801	Robert Simmons	-75.00
07/08/2025	Check	5800	John Townsend	-75.00
07/08/2025	Bill Payment		Alsco	-74.00
07/08/2025	Bill Payment		Roberts Oxygen Company	-149.12
07/10/2025	Bill Payment	OFL-23830315	Clay Electric Cooperative 765...	-696.23
07/11/2025	Bill Payment	ACH	Cheney Brothers	-1,947.06
07/11/2025	Bill Payment	ACH	Alsco	-74.00
07/14/2025	Bill Payment	OFL-23789092	Clay Electric Cooperative 765...	-2,628.78
07/15/2025	Bill Payment	OFL-23787601	Clay Electric Cooperative 765...	-381.18
07/15/2025	Bill Payment	OFL-23787579	Comcast	-226.01
07/15/2025	Bill Payment	OFL-23787664	Clay Electric Cooperative 765...	-509.55
07/23/2025	Bill Payment	OFL-23900282	Clay County Utility Authority A...	-1,310.49
Total				-20,774.81

Uncleared deposits and other credits after 06/30/2025

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
07/02/2025	Transfer			500,000.00
07/02/2025	Deposit			546.50
07/03/2025	Deposit			16.88
07/05/2025	Journal	3830679		144,240.66
07/07/2025	Deposit			46.38
07/07/2025	Deposit			367.18
07/07/2025	Deposit			174.43
07/08/2025	Deposit			124.73
07/09/2025	Deposit			100.15
Total				645,616.91

FIFTH ORDER OF BUSINESS

Financial Statements

September 30, 2024

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, 2024, 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, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of the District as of September 30, 2024, 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* (GAS), 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 relating 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 Responsibilities 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 and GAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and GAS, 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 judgment, 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 our report dated June 24, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, 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.

McDiarmitt Davis

Orlando, Florida
June 24, 2025

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, 2024. 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, 2024 by \$2,437,093, an increase in net position of \$3,838,439 in comparison with the prior year.
- At September 30, 2024, the District's governmental funds reported a combined fund balance of \$8,936,061, an increase of \$1,070,885 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 \$(2,437,093) at September 30, 2024. The following analysis reflects the condensed statement of financial position for the current and prior year.

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2024	2023	2024	2023	2024	2023
Assets						
Current and other assets	\$ 9,464,678	\$ 8,214,225	6,258,434	\$ 6,600,828	\$ 15,723,112	\$ 14,815,053
Capital assets, net	10,283,245	10,378,790	12,536,201	12,763,014	22,819,446	23,141,804
Total assets	19,747,923	18,593,015	18,794,635	19,363,842	38,542,558	37,956,857
Deferred Outflows	739,317	776,937	1,040,964	1,125,940	1,780,281	1,902,877
Liabilities						
Current liabilities	888,320	743,523	7,623,719	7,824,613	8,512,039	8,568,136
Long-term liabilities	15,916,439	17,713,358	18,331,454	19,853,772	34,247,893	37,567,130
Total liabilities	16,804,759	18,456,881	25,955,173	27,678,385	42,759,932	46,135,266
Net Position						
Net investment in capital assets	(4,893,877)	(6,557,631)	(8,819,289)	(9,584,818)	(13,713,166)	(16,142,449)
Restricted	2,595,634	2,250,930	1,836,163	2,292,660	4,431,797	4,543,590
Unrestricted	5,980,724	5,219,772	863,552	103,555	6,844,276	5,323,327
Total net position	\$ 3,682,481	\$ 913,071	\$ (6,119,574)	\$ (7,188,603)	\$ (2,437,093)	\$ (6,275,532)

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.

Statement of Activities

The following is a summary of the changes in net position for the fiscal years ended September 30, 2024 and 2023.

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2024	2023	2024	2023	2024	2023
Revenues						
Program revenues:						
Charges for services	\$ 7,795,647	\$ 7,335,025	\$ 9,159,677	\$ 11,050,365	\$ 16,955,324	\$ 18,385,390
Operating grants and contributions	180,071	138,109	-	-	180,071	138,109
General revenues:						
Investment earnings	590,356	225,020	236,030	189,136	826,386	414,156
Total revenues	8,566,074	7,698,154	9,395,707	11,239,501	17,961,781	18,937,655
Expenses						
Governmental activities:						
General government	291,406	279,479	-	-	291,406	279,479
Physical environment	2,173,138	1,891,360	-	-	2,173,138	1,891,360
Recreation	2,197,767	2,023,345	-	-	2,197,767	2,023,345
Interest	923,196	1,009,672	-	-	923,196	1,009,672
Business - type activities:						
Water and sewer	-	-	4,208,642	5,836,786	4,208,642	5,836,786
Golf and restaurant	-	-	4,329,193	4,503,524	4,329,193	4,503,524
Total expenses	5,585,507	5,203,856	8,537,835	10,340,310	14,123,342	15,544,166
Increase (Decrease) in Net Position Before Transfers	2,980,567	2,494,298	857,872	899,191	3,838,439	3,393,489
Transfers	(211,157)	(103,105)	211,157	103,105	-	-
Increase (Decrease) in Net Position	2,769,410	2,391,193	1,069,029	1,002,296	3,838,439	3,393,489
Net position, beginning	913,071	(1,478,122)	(7,188,603)	(8,190,899)	(6,275,532)	(9,669,021)
Net position, end	\$ 3,682,481	\$ 913,071	\$ (6,119,574)	\$ (7,188,603)	\$ (2,437,093)	\$ (6,275,532)

Governmental Activities

As noted above and in the statement of activities, the cost of all governmental activities during the year ended September 30, 2024 was \$5,585,507. The majority of these costs are comprised of physical environment and recreation expenditures.

Business-Type Activities

The cost of the business-type activities was \$8,537,835, a 17.4% decrease from the prior year. The costs of those activities were paid for by charges for services, which accounted for 97% of total business-type revenues. Charges for services decreased \$1,890,688 or 17% 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, 2024, the District's governmental funds reported combined ending fund balances of \$8,936,061. Of this total, \$164,612 is nonspendable, \$2,955,337 is restricted, and \$5,816,112 is unassigned.

The fund balance of the general fund increased \$760,952, primarily due to assessments and charges for services in excess of expenditures. The debt service fund balance increased \$309,933 due to a decrease in expenditures.

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 \$1,559,348, which is a decrease of \$112,871 from the previous year. Of the total net position in the amount of \$(3,871,124), \$1,836,163 is restricted for renewal, replacement, and debt service.

The Golf Course Fund reported an operating loss of \$(47,079), which is a decrease of \$69,385 from the previous year operating income.

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, 2024 general fund budget. The legal level of budgetary control is at the fund level.

Capital Asset and Debt Administration

Capital Assets

At September 30, 2024, the District had \$22,819,446 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	
	2024	2023	2024	2023	2024	2023
Land	\$ 2,298,612	\$ 2,298,612	\$ 3,599,131	\$ 3,599,131	\$ 5,897,743	\$ 5,897,743
Improvements and equipment	13,031,347	12,672,809	107,569	107,569	13,138,916	12,780,378
Water and sewer facilities	-	-	20,995,694	20,609,252	20,995,694	20,609,252
Golf course and improvements	-	-	3,562,559	3,351,402	3,562,559	3,351,402
Leased asset	-	-	347,601	347,601	347,601	347,601
Accumulated depreciation	(5,046,714)	(4,592,631)	(16,076,353)	(15,251,941)	(21,123,067)	(19,844,572)
Total	\$10,283,245	\$10,378,790	\$ 12,536,201	\$12,763,014	\$ 22,819,446	\$ 23,141,804

Capital Debt

At September 30, 2024, the District had \$38,730,000 in bonds outstanding, including matured bonds payable of \$4,065,000. The District also had lease liabilities of \$12,956. 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 2025.

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

Statement of Net Position

September 30, 2024

	Governmental Activities	Business-type Activities	Total
Assets			
Cash	\$ 1,193,632	\$ 346,132	\$ 1,539,764
Investments	5,019,024	3,033,230	8,052,254
Internal balances	139,405	(139,405)	-
Accounts receivable, net	78,468	481,787	560,255
Inventories	39,808	145,677	185,485
Prepaid costs	2,206	68,353	70,559
Deposits	36,798	7,146	43,944
Restricted Assets:			
Temporarily restricted investments	2,955,337	2,315,514	5,270,851
Capital Assets:			
Capital assets not being depreciated	2,298,612	3,599,131	5,897,743
Capital assets being depreciated, net	7,984,633	8,937,070	16,921,703
Total assets	19,747,923	18,794,635	38,542,558
Deferred Outflows of Resources:			
Deferred amount on refunding	739,317	1,040,964	1,780,281
Total Assets and Deferred Outflows of Resources	20,487,240	19,835,599	40,322,839
Liabilities			
Accounts payable and accrued expenses	427,189	434,969	862,158
Accrued interest payable	359,703	392,223	751,926
Matured bonds payable	-	4,065,000	4,065,000
Matured interest payable	-	2,691,283	2,691,283
Unearned revenue	86,855	39,339	126,194
Customer deposits	14,573	905	15,478
Noncurrent Liabilities:			
Due within one year	1,795,000	1,472,956	3,267,956
Due in more than one year	14,121,439	16,858,498	30,979,937
Total liabilities	16,804,759	25,955,173	42,759,932
Net Position			
Net investment in capital assets	(4,893,877)	(8,819,289)	(13,713,166)
Restricted for debt service	2,595,634	1,547,738	4,143,372
Restricted for renewal and replacement	-	288,425	288,425
Unrestricted	5,980,724	863,552	6,844,276
Total net position	\$ 3,682,481	\$ (6,119,574)	\$ (2,437,093)

The Crossings at Fleming Island Community Development District
Statement of Activities
Year Ended September 30, 2024

Functions/Programs	Expenses	Program Revenue		Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Primary Government		Total
				Governmental Activities	Business-type Activities	
Governmental Activities:						
General government	\$ 291,406	\$ 265,208	\$ -	\$ (26,198)	\$ -	\$ (26,198)
Physical environment	2,173,138	1,921,390	-	(251,748)	-	(251,748)
Recreation	2,197,767	2,724,301	-	526,534	-	526,534
Interest on long-term debt	923,196	2,884,748	180,071	2,141,623	-	2,141,623
Total governmental activities	5,585,507	7,795,647	180,071	2,390,211	-	2,390,211
Business-type Activities:						
Water and sewer	4,208,642	4,922,211	-	-	713,569	713,569
Golf and restaurant	4,329,193	4,237,466	-	-	(91,727)	(91,727)
Total business-type activities	8,537,835	9,159,677	-	-	621,842	621,842
Total primary government	\$ 14,123,342	\$ 16,955,324	\$ 180,071	2,390,211	621,842	3,012,053
General Revenues:						
Investment and other income				590,356	236,030	826,386
Transfers				(211,157)	211,157	-
Total general revenues and transfers				379,199	447,187	826,386
Change in net position				2,769,410	1,069,029	3,838,439
Net assets, beginning				913,071	(7,188,603)	(6,275,532)
Net assets, ending				\$ 3,682,481	\$ (6,119,574)	\$ (2,437,093)

Balance Sheet - Governmental Funds

September 30, 2024

	General	Debt Service	Total Governmental Funds
Assets			
Cash	\$ 1,193,632	\$ -	\$ 1,193,632
Investments	5,019,024	2,955,337	7,974,361
Accounts receivable	78,468	-	78,468
Inventory	39,808	-	39,808
Prepaid costs	2,206	-	2,206
Due from other funds	53,605	-	53,605
Advance to other fund	85,800	-	85,800
Deposits	36,798	-	36,798
Total assets	\$ 6,509,341	\$ 2,955,337	\$ 9,464,678
Liabilities and Fund Balances			
Liabilities:			
Accounts payable and accrued expenses	\$ 427,189	\$ -	\$ 427,189
Unearned revenue	86,855	-	86,855
Deposits	14,573	-	14,573
Total liabilities	528,617	-	528,617
Fund Balances:			
Nonspendable	164,612	-	164,612
Restricted for debt service	-	2,955,337	2,955,337
Unassigned	5,816,112	-	5,816,112
Total fund balances	5,980,724	2,955,337	8,936,061
Total liabilities and fund balances	\$ 6,509,341	\$ 2,955,337	
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.			10,283,245
Deferred amounts on refunding are not financial resources and, therefore, are not reported in the funds.			739,317
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		(359,703)	
Bonds payable		(15,916,439)	(16,276,142)
Net position of governmental activities			\$ 3,682,481

The Crossings at Fleming Island Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds
Year Ended September 30, 2024

	General	Debt Service	Total Governmental Funds
Revenues			
Special assessments	\$ 4,122,203	\$ 2,884,748	\$ 7,006,951
Charges for services	788,696	-	788,696
Investment and other income	590,356	180,071	770,427
Total revenues	5,501,255	3,064,819	8,566,074
Expenditures			
Current:			
General government	253,786	-	253,786
Physical environment	1,674,277	-	1,674,277
Recreation	2,197,767	-	2,197,767
Debt Service:			
Interest	-	944,886	944,886
Principal	-	1,810,000	1,810,000
Capital outlay	614,473	-	614,473
Total expenditures	4,740,303	2,754,886	7,495,189
Excess (Deficit) of Revenues Over Expenditures	760,952	309,933	1,070,885
Net change in fund balances	760,952	309,933	1,070,885
Fund balances, beginning of year	5,219,772	2,645,404	7,865,176
Fund balances, end of year	\$ 5,980,724	\$ 2,955,337	\$ 8,936,061

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, 2024

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds		\$ 1,070,885
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.		358,538
Depreciation on capital assets is not recognized in the governmental fund statement; however, it is reported as an expense in the statement of activities.		(454,083)
Repayments of long-term liabilities are reported as expenditures in governmental funds, while repayments reduce long-term liabilities in the statement of net position.		1,810,000
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	34,771	
Amortization of bond discount	(13,081)	
Amortization of deferred amount on refunding	(37,620)	(15,930)
Change in net position of governmental activities		\$ 2,769,410

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, 2024

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues				
Special assessments	\$ 4,108,232	\$ 4,108,232	\$ 4,122,203	\$ 13,971
Charges for services	692,000	692,000	788,696	96,696
Investment and other income	56,000	56,000	590,356	534,356
Total revenues	4,856,232	4,856,232	5,501,255	645,023
Expenditures				
Current:				
General government	400,707	400,707	253,786	146,921
Physical environment	1,494,478	1,494,478	1,674,277	(179,799)
Recreation	2,216,350	2,216,350	2,197,767	18,583
Capital outlay	619,697	619,697	614,473	5,224
Total expenditures	4,731,232	4,731,232	4,740,303	(9,071)
Excess (Deficit) of Revenues Over Expenditures	125,000	125,000	760,952	635,952
Net change in fund balance	125,000	125,000	760,952	635,952
Fund balance, beginning	5,219,772	5,219,772	5,219,772	-
Fund balance, ending	\$ 5,344,772	\$ 5,344,772	\$ 5,980,724	\$ 635,952

The Crossings at Fleming Island Community Development District
Statement of Net Position - Proprietary Funds
September 30, 2024

	Enterprise Funds		
	Water and Sewer	Golf Course	Total
Assets			
Current Assets:			
Cash and cash equivalents	\$ 120,479	\$ 225,653	\$ 346,132
Investments	5,245,705	103,039	5,348,744
Accounts receivable, net	461,178	20,609	481,787
Inventories	-	145,677	145,677
Prepaid expenses and deposits	-	75,499	75,499
Total current assets	5,827,362	570,477	6,397,839
Noncurrent Assets:			
Capital Assets:			
Land and improvements	20,719,211	3,598,831	24,318,042
Equipment and furniture	276,783	4,017,729	4,294,512
Less accumulated depreciation	(13,484,523)	(2,591,830)	(16,076,353)
Total noncurrent assets	7,511,471	5,024,730	12,536,201
Total assets	13,338,833	5,595,207	18,934,040
Deferred Outflows of Resources			
Deferred amount on refunding	1,040,964	-	1,040,964
Total Assets and Deferred Outflow of Resources	14,379,797	5,595,207	19,975,004
Liabilities			
Current Liabilities:			
Accounts payable and accrued expenses	27,220	407,749	434,969
Accrued interest payable	376,548	15,675	392,223
Due to other funds	2,750	50,855	53,605
Customer deposits	905	-	905
Unearned revenue	-	39,339	39,339
Matured interest payable	-	2,691,283	2,691,283
Matured bonds payable	-	4,065,000	4,065,000
Bonds, notes and loans payable	985,000	487,956	1,472,956
Total current liabilities	1,392,423	7,757,857	9,150,280
Noncurrent Liabilities:			
Advance from other funds	-	85,800	85,800
Bonds, notes and loans payable	16,858,498	-	16,858,498
Total noncurrent liabilities	16,858,498	85,800	16,944,298
Total liabilities	18,250,921	7,843,657	26,094,578
Net Position			
Net investment in capital assets	(9,291,063)	471,774	(8,819,289)
Restricted for debt service	1,547,738	-	1,547,738
Restricted for other purposes	288,425	-	288,425
Unrestricted	3,583,776	(2,720,224)	863,552
Total net position	\$ (3,871,124)	\$ (2,248,450)	\$ (6,119,574)

The Crossings at Fleming Island Community Development District
Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds
Year Ended September 30, 2024

	Enterprise Funds		
	Water and Sewer	Golf Course	Total
Operating Revenues			
Charges for services	\$ 4,922,211	\$ 4,237,466	\$ 9,159,677
Total operating revenues	<u>4,922,211</u>	<u>4,237,466</u>	<u>9,159,677</u>
Operating Expenses			
Water and sewer	2,764,713	-	2,764,713
Golf and restaurant	-	4,058,283	4,058,283
Depreciation	598,150	226,262	824,412
Total operating expenses	<u>3,362,863</u>	<u>4,284,545</u>	<u>7,647,408</u>
Operating income (loss)	<u>1,559,348</u>	<u>(47,079)</u>	<u>1,512,269</u>
Nonoperating Revenues (Expenses)			
Interest and investment revenue	231,431	4,599	236,030
Interest expense	(845,779)	(44,648)	(890,427)
Total nonoperating revenue (expenses)	<u>(614,348)</u>	<u>(40,049)</u>	<u>(654,397)</u>
Income (loss) before transfers	<u>945,000</u>	<u>(87,128)</u>	<u>857,872</u>
Capital contribution	-	211,157	211,157
Change in net position	<u>945,000</u>	<u>124,029</u>	<u>1,069,029</u>
Total net position, beginning	<u>(4,816,124)</u>	<u>(2,372,479)</u>	<u>(7,188,603)</u>
Total net position, ending	<u>\$ (3,871,124)</u>	<u>\$ (2,248,450)</u>	<u>\$ (6,119,574)</u>

The Crossings at Fleming Island Community Development District
Statement of Cash Flows - Proprietary Funds
Year Ended September 30, 2024

	Water and Sewer	Golf Course	Total
Cash Flows from Operating Activities			
Receipts from customers and users	\$ 4,460,093	\$ 4,248,490	\$ 8,708,583
Payments to suppliers of goods and services	(3,122,872)	(4,071,283)	(7,194,155)
Net cash provided (used) by operating activities	1,337,221	177,207	1,514,428
Cash Flows from Non-Capital Financing Activities			
Due to other funds	-	37,257	37,257
Net cash provided (used) by non-capital financing activities	-	37,257	37,257
Cash Flows from Capital and Related Financing Activities			
Principal paid on debt	(960,000)	(125,026)	(1,085,026)
Purchase of capital assets	(386,442)	-	(386,442)
Interest paid on debt	(768,376)	(13,298)	(781,674)
Net cash used by capital and related financing activities	(2,114,818)	(138,324)	(2,253,142)
Cash Flows from Investing Activities			
Interest earnings	231,431	4,599	236,030
Sale (purchase) of investments	8,852	(4,971)	3,881
Net cash provided (used) by investing activities	240,283	(372)	239,911
Net increase (decrease) in cash and cash equivalents	(537,314)	75,768	(461,546)
Cash and cash equivalents, beginning	657,793	149,885	807,678
Cash and cash equivalents, ending	\$ 120,479	\$ 225,653	\$ 346,132
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) By Operating Activities			
Operating income (loss)	\$ 1,559,348	\$ (47,079)	\$ 1,512,269
Adjustments Not Affecting Cash			
Depreciation and amortization	598,150	226,262	824,412
Change in Assets and Liabilities			
(Increase) decrease in accounts receivable	(164,493)	16,239	(148,254)
(Increase) decrease in prepaids / inventory	-	(12,036)	(12,036)
Increase (decrease) in accounts payable	(358,159)	(964)	(359,123)
Increase (decrease) in customer deposits	(297,625)	-	(297,625)
Increase (decrease) in unearned revenue	-	(5,215)	(5,215)
Total adjustments	(222,127)	224,286	2,159
Net cash provided (used) by operating activities	\$ 1,337,221	\$ 177,207	\$ 1,514,428
Noncash Capital and Financing Activities:			
Contribution of capital assets from governmental activities	\$ -	\$ 211,157	\$ 211,157

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; 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. All balances are considered collectible at September 30, 2024. 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
Lease assets	4-5

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 assets 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 assets 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, 2024.

Net Position Flow Assumptions

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 2024, the District has not implemented any new accounting standards with a material effect on the District's financial statements.

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.

Excess Expenditures Over Appropriations

For the year ended September 30, 2024, expenditures exceeded appropriations in the general fund. These over expenditures were funded by greater than anticipated revenues and available fund balance.

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 \$289,330 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, 2024:

- Money market mutual funds of \$5,359,851 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, 2024 are summarized below:

Investment Type	Fair Value	Credit Rating	Weighted Average Maturity
First American Government Obligation Fund-Class Y	\$ 3,660,136	AAAm	31 days
First American Government Obligation Fund-Class Z	2,327,525	AAAm	31 days
US Bank Money Market	102,804	n/a	n/a
Local Government Investment Pool:			
Florida Prime	7,232,639	AAAm	39 days
	<u>\$ 13,323,104</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, 2024, 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, 2024, 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, 2024 were as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Golf Course	\$ 50,855
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, 2024, no payments were made to the General Fund.

During the year ended September 30, 2024, governmental activities contributed assets of \$211,157 to the golf fund.

NOTE 5 CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2024 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	12,672,809	358,538	-	13,031,347
Total capital assets, being depreciated	<u>12,672,809</u>	<u>358,538</u>	<u>-</u>	<u>13,031,347</u>
Less accumulated depreciation for:				
Improvements and equipment	(4,592,631)	(454,083)	-	(5,046,714)
Total accumulated depreciation	<u>(4,592,631)</u>	<u>(454,083)</u>	<u>-</u>	<u>(5,046,714)</u>
Total capital assets being depreciated, net	<u>8,080,178</u>	<u>(95,545)</u>	<u>-</u>	<u>7,984,633</u>
Governmental activities capital assets, net	<u>\$ 10,378,790</u>	<u>\$ (95,545)</u>	<u>\$ -</u>	<u>\$ 10,283,245</u>

Governmental activities depreciation expense is charged to physical environment.

NOTE 5 CAPITAL ASSETS (CONTINUED)

	Beginning Balance	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	20,609,252	386,442		20,995,694
Golf course and improvements	3,351,402	211,157	-	3,562,559
Improvements and equipment	107,569	-	-	107,569
Lease asset	347,601	-	-	347,601
Total capital assets, being depreciated	24,415,824	597,599	-	25,013,423
Less accumulated depreciation for:				
Water and sewer facilities	(12,886,373)	(598,150)	-	(13,484,523)
Golf course and improvements	(2,045,035)	(100,444)	-	(2,145,479)
Improvements and equipment	(107,569)	-	-	(107,569)
Lease asset	(212,964)	(125,818)	-	(338,782)
Total accumulated depreciation	(15,251,941)	(824,412)	-	(16,076,353)
Total capital assets being depreciated, net	9,163,883	(226,813)	-	8,937,070
Business-type activities capital assets, net	\$ 12,763,014	\$ (226,813)	\$ -	\$ 12,536,201

Depreciation of \$598,150 is charged to the water and sewer fund and \$226,262 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, 2024.

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, 2024 is \$20,792,890. For the year ended September 30, 2024, principal and interest of \$2,690,326 was paid. Special assessment revenue of \$2,817,422 was pledged for the year ended September 30, 2024.

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, 2024.

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, 2024 is \$1,291,191. For the year ended September 30, 2024, principal and interest of \$64,562 was paid. Special assessment revenue of \$67,326 was pledged for the year ended September 30, 2024.

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 an 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, 2024 is \$24,002,546. For the year ended September 30, 2024, principal and interest of \$1,728,376 was paid. Revenue of \$2,157,498 was pledged for the year ended September 30, 2024.

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 Bonds will become immediately due and payable.

Total principal and interest remaining on the Series 1999 Bonds at September 30, 2024 is \$7,246,958, which includes matured bonds payable of \$4,065,000 and matured interest payable of \$2,691,283. For the year ended September 30, 2024, no principal and interest was paid (\$445,000 of principal was added to matured bonds payable and \$46,035 of interest was added to matured interest payable). Revenue of \$4,237,466 was pledged for the year ended September 30, 2024.

At September 30, 2024, the scheduled debt service requirements on the bonds payable were as follows:

<u>Year Ending September 30,</u>	<u>Governmental Activities</u>		<u>Business-Type Activities</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2025	\$ 1,795,000	\$ 863,289	\$ 1,460,000	\$ 752,051
2026	1,880,000	774,039	1,020,000	701,566
2027	1,985,000	680,489	1,060,000	664,113
2028	2,085,000	581,451	1,095,000	623,047
2029	2,190,000	477,314	1,140,000	578,401
2030 - 2034	3,055,000	1,315,767	6,460,000	2,112,787
2035 - 2039	1,355,000	855,241	6,255,000	571,256
2040 - 2044	1,830,000	361,491	-	-
	<u>\$ 16,175,000</u>	<u>\$ 5,909,081</u>	<u>\$ 18,490,000</u>	<u>\$ 6,003,221</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 use asset with a net book value of \$8,819 at September 30, 2024.

Future minimum lease payments as of September 30, 2024, were as follows:

<u>Year Ending September 30,</u>	<u>Business-Type Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2025	\$ 12,956	\$ 46
	<u>\$ 12,956</u>	<u>\$ 46</u>

Long-term debt activity for the year ended September 30, 2024 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities					
Bonds Payable:					
Series 2014	\$ 17,210,000	\$ -	\$ (1,790,000)	\$ 15,420,000	\$ 1,775,000
Discount	(271,642)	-	13,081	(258,561)	-
Series 2017	775,000	-	(20,000)	755,000	20,000
Governmental activity long-term liabilities	<u>\$ 17,713,358</u>	<u>\$ -</u>	<u>\$ (1,796,919)</u>	<u>\$ 15,916,439</u>	<u>\$ 1,795,000</u>
Business-Type Activities					
Bonds Payable:					
Water and sewer, series 2016	\$ 18,975,000	\$ -	\$ (960,000)	\$ 18,015,000	985,000
Discount	(179,210)	-	7,708	(171,502)	-
Golf course, series 1999	920,000	-	(445,000)	475,000	475,000
Lease liability	137,982	-	(125,026)	12,956	12,956
Business-type long-term liabilities	<u>\$ 19,853,772</u>	<u>\$ -</u>	<u>\$ (1,522,318)</u>	<u>\$ 18,331,454</u>	<u>\$ 1,472,956</u>

The \$445,000 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 \$3,620,000 which was also not paid, but accrued to matured bonds payable in prior years. At year end, total matured bonds payable is \$4,065,000.

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 a 90-day notice. The monthly management fee is \$7,000 per month. During fiscal year 2024, 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. Settled claims from these risks have not exceeded commercial insurance coverage in the previous three years.

NOTE 9 SUBSEQUENT EVENTS

The District was not able to make the October 2024 and April 2025 debt service payments on the Golf Course Revenue Bonds, Series 1999.

Subsequent to year end, the District entered into a lease for use of equipment valued at approximately \$569,000, with monthly payments of \$11,273.

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 the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (Government Auditing Standards), 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, 2024, which collectively comprise the District's financial statements and have issued our report thereon dated June 24, 2025.

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 audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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 or significant deficiencies may exist that were not 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 24, 2025. 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.

McDermitt Davis

Orlando, Florida

June 24, 2025

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, 2024, and have issued our report thereon dated June 24, 2025.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and Chapter 10.550, Rules of the 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 24, 2025, 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 financial audit report. Corrective actions have been taken to address findings and recommendations made in the preceding financial report, except as noted below.

Tabulation of Uncorrected Audit Findings		
Current Year Finding #	2022-23 FY Finding #	2021-22 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)7., 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 176.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year as 3.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$955,686.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$54,183.
- 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:
 - Golf facilities- \$103,103
 - Aquatic facilities- \$172,192
 - Reclaimed water- \$196,671
 - Security- \$74,793
- 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)9., 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 \$7,006,951.
- 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.

McDermitt Davis

Orlando, Florida

June 24, 2025

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, 2024, 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, 2024, 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, 2024, 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.



1800 Pembroke Drive, Suite 170
Orlando, Florida 32810
Tel. 407-843-5406
www.mcderrittdavis.com

**INDEPENDENT ACCOUNTANT'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, 2024. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the 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, 2024.

McDermitt Davis

Orlando, Florida
June 24, 2025

SIXTH ORDER OF BUSINESS

C.

EAGLE HARBOR GOLF CLUB

PERFORMANCE REPORT

JUNE 2025

Consolidated	Jun-25		Jun-24	Year to Date		Prior Year 24
	Actual	Budget	Actual	Actual	Budget	Actual
Revenue	\$ 378,581.82	\$ 348,193.25	\$ 353,615.62	\$ 3,491,596.47	\$ 3,407,107.18	\$ 3,274,112.16
COGS	\$ 61,044.98	\$ 63,995.12	\$ 73,955.89	\$ 631,853.10	\$ 587,444.37	\$ 614,152.03
Expenses	\$ 305,944.97	\$ 304,708.41	\$ 315,368.88	\$ 2,764,536.42	\$ 2,807,436.94	\$ 2,637,473.82
Admin Expenses pass thru rev			na			na
NOI	\$ 11,591.87	\$ (20,510.28)	\$ (35,709.15)	\$ 95,206.95	\$ 12,225.87	\$ 22,486.31

Notes

Golf	Jun-25		Jun-24	Year to Date		Prior Year 24
	Actual	Budget	Actual	Actual	Budget	Actual
Revenue	\$ 229,857.71	\$ 210,222.60	\$ 214,541.04	\$ 2,033,077.14	\$ 2,064,473.32	\$ 1,964,410.14
COGS	\$ 16,509.13	\$ 20,405.44	\$ 23,675.94	\$ 170,628.76	\$ 156,899.80	\$ 168,671.80
Course Maint.	\$ 76,968.35	\$ 97,596.63	\$ 86,926.20	\$ 652,383.97	\$ 828,564.86	\$ 86,926.20
Golf Expenses	\$ 54,787.31	\$ 48,184.66	\$ 50,596.77	\$ 472,139.24	\$ 474,838.62	\$ 451,516.35
NOI	\$ 81,592.92	\$ 44,035.87	\$ 53,342.13	\$ 737,925.17	\$ 604,170.04	\$ 1,257,295.79
Golf Rounds(Total)	4277		4,070	34966		
Golf Rnds(outside/member)	3143/1134		2750/1320	23471/11495		
Membership	142		137			
	4-range/12Juniors addtl					
Talons	Jun-25		Jun-24	Year to Date		Prior Year 24
	Actual	Budget	Actual	Actual	Budget	Actual
Total FB Revenue	\$ 148,640.84	\$ 137,527.00	\$ 138,461.83	\$ 1,455,100.09	\$ 1,338,641.01	\$ 1,302,966.11
COGS	\$ 44,535.85	\$ 43,589.68	\$ 50,279.95	\$ 461,224.34	\$ 430,544.57	\$ 445,480.23
FB Expenses	\$ 83,641.33	\$ 71,448.33	\$ 88,380.57	\$ 843,985.77	\$ 720,322.50	\$ 768,767.34
NOI	\$ 20,463.66	\$ 22,488.99	\$ (198.69)	\$ 149,889.98	\$ 187,773.94	\$ 88,718.54
% COGS (Food)	31.00%			35.00%		
% COGS (Alcohol)	31.00%			31.00%		

without N/A bev
39% w/ n/a bev
Alcohol - 34
Wine - 19%
Beer - 37%

D.

Eagle Harbor Facility Report

July 2025

Amenity Centers:

1. Swim Park
 - a. Operations are normal.
2. Tennis/Pickleball Center
 - a. Operations are normal.
 - b. Getting prices for additional fence installation
3. Waterfront Park
 - a. Operations are normal.
 - b. Getting quotes for installation of additional shade structures
 - c. Getting quotes for deck renovation
4. Creekside
 - a. Operations are normal.
5. Golf Course
 - a. Operations are normal.
 - b. Replacing tee boxes on holes 4, 6 & 13 in July
 - c. Water injection aeration was completed on time June 23rd
6. Talons
 - a. Operations are normal.

Common Areas & Retention Ponds:

1. All lakes have been treated and inspected by the Lake Doctors.
2. Installing mulch at selected playgrounds

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