

*Durbin Crossing Community
Development District*

MAY 18, 2026

AGENDA

Durbin Crossing Community Development District

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

May 11, 2026

Board of Supervisors
Durbin Crossing Community Development District
Staff Call In #: 1-877-304-9269; Code 5818716

Dear Board Members:

The Durbin Crossing Community Development District and Board of Supervisors Meeting is scheduled for **Monday, May 18, 2026 at 6:00 p.m.** at the Durbin Crossing South Amenity Center, 145 South Durbin Parkway, St. Johns, Florida 32259.

Following is the agenda for the meeting:

- I. Pledge of Allegiance
- II. Roll Call
- III. Audience Comments
- IV. Review of Action Items
- V. Approval of Consent Agenda
 - A. Minutes of the April 27, 2026 Meeting
 - B. Financial Statements
 - C. Assessment Receipts Schedule
 - D. Check Register
- VI. Acceptance of the Fiscal Year 2025 Audit Report
- VII. Consideration of Resolution 2026-05, Approving the Proposed Budget for Fiscal Year 2027 and Setting a Public Hearing Date
- VIII. Discussion of Fiscal Year 2027 Wish List Items
- IX. Discussion of Adding Benches in Community

- X. Discussion of Towing Policies
- XI. Staff Reports
 - A. Landscape & Irrigation Maintenance Team
 - 1. Report
 - 2. Revised Proposal for Redesign of Four Corners Monument
 - 3. Proposals for Woodline Pushback at Longleaf Parkway, North Durbin and South Durbin
 - B. District Counsel – Memorandum Regarding Traffic Regulation
 - C. District Engineer
 - D. District Manager
 - 1. Report on the Number of Registered Voters (4,414)
 - 2. Reminder of Upcoming General Election
 - E. General Manager – Report
 - F. Amenity Manager – Report
 - G. Lifestyle Manager – Report
- XII. Supervisors’ Request and Audience Comments
- XIII. Review of Action Items
- XIV. Next Scheduled Meeting – June 22, 2026 at 6:00 p.m. at the Durbin South Amenity Center
- XV. Adjournment

I look forward to seeing you at the meeting. If you have any questions, please feel free to call.

Sincerely,

Daniel Laughlin

Daniel Laughlin
District Manager

FOURTH ORDER OF BUSINESS

Durbin Crossing Action Items

Item	Date	Responsibility	Status	Target Follow Up Date	Description	Resolution
Continue to Follow up With the County Regarding Round-A-Bout at North Durbin & Sanctuary and Monitor Traffic Study	2/24/25	Mike Yuro	In Progress	Jun-26	Engineer to follow up with County for updates on their plans for the round-a-bout at North Durbin & Sanctuary. Monitor traffic study that may take place on Longleaf Pine. Update Board at August meeting	Continue to monitor. Revisit on October
Follow Up with County on Park Improvements in the Area	2/24/25	Daniel Laughlin	In Progress	Jun-26	Get status/update from the County regarding their park projects in the area	
Continue to Contact JEA to Replace Out Streetlights	2/24/25	Zach Davidson	In Progress	Jun-26	Continue to monitor/put in tickets to replace out streetlights in the community.	Draft letter if no change occurs after the June 1 ride through check
Update Amenity Doors	4/28/25	Zach Davidson	In Progress		Convert Doors to Windows/ Quote for any door that needs replacement/ Painter to see what can be done with remaining	Repair/Replacement of doors was approved at June 2025 meeting. After speaking with Fire Marshal the doors will remain the same lay out
Bollards	4/28/25	Zach Davidson	In Progress		Ensure numbers are correct for bollard replacement	
Draft Letter to Commissioner Whitehurst Regarding Lighting at Santuary Round-a-Bout as Follow Up to Previous Letter	1/26/26	Daniel Laughlin	In Progress	May-26	Draft Letter to Commissioner Whitehurst about adding lighting at the Sanctuary round-a-about to increase visibility and prevent accidents which have occurred in the past	Letter was sent 2/12/26
Get Pricing for E-Bike Parking Areas for North & South Amenity Centers and Benches Throughout the Community	1/26/26	Zach Davidson	In Progress	May-26	Get pricing to add parking areas for e-bikes at North & South amenity centers. Also get pricing and locations to add benches in common areas in the community	
Monitor Trespass Signage at JEA Easement	2/24/25	Zach Davidson	Complete		Monitor No Trespassing signed at JEA Easement for 3-4 months.	Signage had limited effect. It will help SJSO enforce trespassers
Pool Pumps	4/28/25	Zach Davidson	Complete		Confirm pool pumps to be replacement in November	Installation of new pumps have been completed
Communications	4/28/25	Kiki Jimenez	Complete		Keep Residents informed of landscape/irrigation enhancements	E-blasts were sent out to residents throughout the phase 4 sod project which is now complete
Beatification of Glen Laurel	7/28/25	Zach Davidson	Complete		Look into landscape around pond off Glen Laurel and options for sod	Proposal approved to terra seed an area of the pond bank as a test area to confirm it works before doing the entire pond bank Terra seeding was completed and successful
Request Commissioner Attend November Meeting to Discuss the Results of Traffic Studies in the Area	9/22/25	Daniel Laughlin	Complete		Contact Commissioner Whitehurst and ask him to attend November meeting	E-mail has been sent to Commissioner Whitehurst asking his attendance at the November meeting. Commissioner will be attending Commissioner attended November meeting
Research the Process to Widen the Sidewalks Along North & South Durbin Pkwy	11/17/25	Daniel Laughlin/Zach Davidson/Mike Yuro	Complete		See what the process and cost would be to widen the sidewalk along North & South Durbin Pkwy	The costs to widen the sidewalks is prohibitive to the funds that would need to be raised by the Districts residents

Write Letter to JEA Requesting Fence Installation on Powerline Utility Easement	10/27/25	Daniel Laughlin	Complete		Send a letter to JEA requesting they install a fence to restrict vehicular traffic on the powerline utility easement	Letter was sent to JEA. They responded with an application and title search to install a fence.
Write Letter to SJSO Requesting Assistance in Monitoring Vehicular Traffic on JEA Powerline Utility Easement	10/27/25	Daniel Laughlin	Complete		Send a letter to SJSO requesting they help patrol and respond to calls regarding vehicular traffic on the JEA powerline utility easement	Letter was sent to Sheriff Hardwick
Contact County Regarding Parking on Islesbrook	9/22/25	Daniel Laughlin	Complete		Send letter to County regarding parking issues on Islesbrook by the baseball field as well as sod replacement that has been discussed	Letter was sent to the County. They responded that they will be looking into the matter
Draft Impact Fee Authorization Resolution	1/26/26	Mike Eckert/Mike Yuro	Comeplete	2/23/26	Draft Resolution authorizing the sale of impact fees between CDD Board meetings	Resolution was ratified at 3/23/26 Board meeting
Update Sign at Entrance of South Amenity Center	7/28/25	Sue O'lear	Complete		Update Message Board at entrance of South Amenity Center	Sign has been updated.

FIFTH ORDER OF BUSINESS

A.

Minutes of Meeting
Durbin Crossing
Community Development District

The regular meeting of the Board of Supervisors of the Durbin Crossing Community Development District was held Monday, April 27, 2026 at 6:00 p.m. at the Durbin South Amenity Center, 145 South Durbin Parkway, St. Johns, Florida.

Present and constituting a quorum were:

Peter E. Pollicino	Chairman
Shalene B. Estes	Vice Chair
Sarah Gabel Hall	Supervisor by telephone
Jason Harrah	Supervisor
Shawna Berden	Supervisor

Also present were:

Daniel Laughlin	District Manager
Mike Eckert	District Counsel by telephone
Mike Yuro	District Engineer
Kate Smith	Vesta/Amenity Services Group
Jack Morrow	Vesta/Amenity Services Group
Zach Davidson	Vesta/Amenity Services Group
Richard Craig	Yellowstone

The following is a summary of the discussions and actions taken at the April 27, 2026 meeting.

FIRST ORDER OF BUSINESS

Pledge of Allegiance

Mr. Laughlin called the meeting to order at 6:00 p.m. and led the pledge of allegiance.

SECOND ORDER OF BUSINESS

Roll Call

Mr. Laughlin called the roll.

THIRD ORDER OF BUSINESS

Audience Comments

There being none, the next item followed.

FOURTH ORDER OF BUSINESS

Review of Action Items

Mr. Laughlin reviewed the action items list, copy of which was included in the agenda package.

FIFTH ORDER OF BUSINESS

Approval of Consent Agenda

- A. Minutes of the March 23, 2026 Meeting**
- B. Financial Statements**
- C. Assessment Receipt Schedule**
- D. Check Register**

On MOTION by Mr. Harrah seconded by Mr. Pollicino with all in favor the consent agenda items were approved.

SIXTH ORDER OF BUSINESS

Discussion of Fiscal Year 2027 Wish List Items

The board and staff discussed the following items for the 2027 wish list, slide tower sand blasting and painting, repainting water feature, wax and gelcoat slide, light poles, tables, chairs, high tops, farmhouse table, holiday decorations, benches, and landscaping for monuments.

SEVENTH ORDER OF BUSINESS

Discussion of the Fiscal Year 2027 Budget

Mr. Laughlin stated currently there is no proposed increase in assessments. Under administrative, GMS is requesting a 6% increase this year. Operations and maintenance we increased water, sewer electric a little bit, lifeguards, pool chemicals.

EIGHTH ORDER OF BUSINESS

Staff Reports

- A. Landscape Maintenance Team**
 - 1. Report**

Mr. Craig gave an overview of the April 2026 landscape report, copy of which was included in the agenda package.

- 2. Proposal for Islebrook Entrance Redesign**

Mr. Craig presented the proposal for Islebrook Entrance redesign.

On MOTION by Mr. Harrah seconded by Mr. Pollicino with all in favor the proposal from Yellowstone in the amount of \$21,884.78 to redesign the Islebrook entrance was approved.

3. Hurricane Preparedness Information

A copy of the hurricane preparedness protocols was included in the agenda package.

On MOTION by Mr. Pollicino seconded by Mr. Harrah with all in favor the hurricane preparedness protocols were approved.

Mr. Craig stated anything that is approved ahead of time like this will be a priority.

B. District Counsel

There being none, the next item followed.

C. District Engineer –Consideration of Proposal for Preparation of a Public Facilities Report

Mr. Yuro stated after the last meeting we updated the sketch and legal description for JEA and got it to Daniel. Daniel asked for a proposal for the public facilities report, which was provided in the agenda package.

On MOTION by Ms. Estes seconded by Mr. Harrah with all in favor the proposal for the preparation of a public facilities report in the amount of \$2,950 was approved.

Mr. Laughlin stated I sent an email to the board, JEA has denied to pay for or install a fence and gate. We can look at the cost to install a fence and go through their approval procedure.

Mr. Harrah stated I would at least get a price and bring that back to the board.

D. District Manager

There being none, the next item followed.

E. General Manager - Report

Mr. Davidson reviewed the general manager’s report, copy of which was included in the agenda package.

F. Amenity Manager - Report

Mr. Morrow reviewed the amenity manager’s report, copy of which was included in the agenda package and it was the consensus of the board to allow staff to close the south gym an hour early one Friday of the month to deep clean.

G. Lifestyle Manager – Report

Ms. Smith reviewed the lifestyle manager’s report, copy of which was included in the agenda package.

NINTH ORDER OF BUSINESS

Supervisor’s Requests and Audience Comments

There being none, the next item followed.

TENTH ORDER OF BUSINESS

Review of Action Items

Mr. Davidson stated there is nothing new to add to the list and I will combine the ones we discussed.

ELEVENTH ORDER OF BUSINESS

Next Scheduled Meeting – May 18, 2026 at 6:00 p.m. at the Durbin South Amenity Center

Mr. Laughlin stated the next meeting will be held May 18, 2026 at 6:00 p.m. in the same location.

On MOTION by Mr. Harrah seconded by Ms. Estes with all in favor the meeting adjourned at 8:08 p.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

B.

Durbin Crossing
Community Development District

Unaudited Financial Reporting
April 30, 2026



Durbin Crossing
Community Development District
Combined Balance Sheet
April 30, 2026

	General Fund	Debt Service Fund	Capital Reserve Fund	Totals Governmental Funds
Assets:				
Cash:				
Operating Account	\$ 377,714	\$ -	\$ 220,336	\$ 598,050
Investments:				
State Board of Administration (SBA)	2,762	-	832,804	835,566
Custody	1,322,050	-	1,835	1,323,884
Series 2017A1				
Reserve	-	1,343,722	-	1,343,722
Revenue	-	3,850,567	-	3,850,567
Prepayment	-	16,476	-	16,476
Series 2017A2 Term Bond 1				
Reserve	-	132,938	-	132,938
Prepayment	-	1,985	-	1,985
Series 2017A2 Term Bond 2				
Reserve	-	40,000	-	40,000
Prepayment	-	2,285	-	2,285
Prepaid Expenses	5,000	-	-	5,000
Deposits	200	-	-	200
Total Assets	\$ 1,707,726	\$ 5,387,972	\$ 1,054,975	\$ 8,150,672
Liabilities:				
Accounts Payable	\$ 10,836	\$ -	\$ -	\$ 10,836
Total Liabilities	\$ 10,836	\$ -	\$ -	\$ 10,836
Fund Balance:				
Nonspendable:				
Prepaid Items	\$ 5,000	\$ -	\$ -	\$ 5,000
Deposits	200	-	-	200
Restricted for:				
Debt Service - Series	-	5,387,972	-	5,387,972
Assigned for:				
Capital Reserve Fund	-	-	1,054,975	1,054,975
Unassigned	1,691,689	-	-	1,691,689
Total Fund Balances	\$ 1,696,889	\$ 5,387,972	\$ 1,054,975	\$ 8,139,836
Total Liabilities & Fund Balance	\$ 1,707,726	\$ 5,387,972	\$ 1,054,975	\$ 8,150,672

Durbin Crossing
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending April 30, 2026

	Adopted Budget	Prorated Budget Thru 04/30/26	Actual Thru 04/30/26	Variance
Revenues:				
Special Assessments - Tax Roll	\$ 2,960,402	\$ 2,944,605	\$ 2,944,605	\$ -
Interest Income	20,000	11,667	15,431	3,765
Insurance Proceeds	-	-	12,626	12,626
Other Revenues	30,000	17,500	7,816	(9,684)
Total Revenues	\$ 3,010,402	\$ 2,973,772	\$ 2,980,479	\$ 6,707

Expenditures:

General & Administrative:

Supervisor Fees	\$ 12,000	\$ 7,000	\$ 6,600	\$ 400
FICA Taxes	918	536	505	31
Assessment Roll Administration	5,732	5,732	5,732	(0)
Engineering Fees	13,000	7,583	9,108	(1,524)
Dissemination Fees	8,253	4,814	4,914	(100)
Attorney Fees	50,000	29,167	35,415	(6,248)
Annual Audit	4,600	4,600	5,000	(400)
Trustee Fees	11,880	6,930	10,650	(3,720)
Arbitrage	1,200	1,200	1,200	-
Impact Fee Administration	17,196	10,031	10,031	(0)
Management Fees	58,837	34,321	34,322	(0)
Information Technology	1,720	1,003	1,003	(0)
Website Maintenance	1,146	669	669	0
Telephone	800	467	158	309
Postage	3,000	1,750	1,297	453
Printing & Binding	2,000	1,167	242	924
Insurance General Liability	9,550	9,550	8,997	553
Legal Advertising	2,000	1,167	604	562
Other Current Charges	700	408	-	408
Office Supplies	150	88	4	83
Dues, Licenses & Subscriptions	175	175	175	-
Total General & Administrative	\$ 204,857	\$ 128,357	\$ 136,626	\$ (8,269)

Operations & Maintenance

Amenity Center

Insurance	\$ 45,064	\$ 45,064	\$ 41,380	\$ 3,684
Repairs & Replacements	110,000	64,167	39,082	25,085
Recreational Passes	2,000	1,167	1,300	(133)
Office Supplies	5,000	2,917	2,678	238
Permit Fees	4,500	2,625	2,167	458
Utilities				
Water & Sewer	38,900	22,692	18,746	3,946
Electric	28,600	16,683	17,816	(1,132)
Cable/Phone/Internet	22,000	12,833	16,843	(4,010)
Security System	1,000	583	415	168

Durbin Crossing

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending April 30, 2026

	Adopted Budget	Prorated Budget Thru 04/30/26	Actual Thru 04/30/26	Variance
<u>Amenity Center Management Contracts</u>				
Managerial (Vesta)	263,168	153,515	153,514	0
Staffing (Vesta)	281,809	164,389	164,388	0
Lifeguards (Vesta)	101,135	58,995	8,557	50,438
Mobile App/Website (Vesta)	3,605	2,103	2,103	(0)
Refuse Service	11,500	6,708	7,684	(975)
Pool Chemicals	35,700	20,825	21,016	(191)
Special Events	50,000	29,167	28,148	1,019
Holiday Décor	20,000	19,252	19,252	-
Pest Control	8,000	4,666	5,375	(709)
Pressure Washing	9,000	5,250	3,630	1,620
Fitness Equip Maintenance	8,500	4,958	1,121	3,837
Subtotal Amenity Center	\$ 1,049,481	\$ 638,559	\$ 555,217	\$ 83,342
<u>Grounds Maintenance</u>				
Electric	\$ 10,000	\$ 5,833	\$ 5,164	\$ 669
Water & ReUse	325,000	189,583	134,149	55,434
Streetlighting	75,000	43,750	52,889	(9,139)
Lake Maintenance	57,289	33,418	33,626	(208)
Landscape Maintenance	579,135	337,829	337,829	0
Landscape Contingency	103,381	60,306	55,102	5,204
Mulch	65,000	65,000	67,200	(2,200)
Sod/Irrigation Replacement	450,000	450,000	442,319	7,681
Islesbrook Rd Sod Replacement	77,587	45,259	45,207	52
Fuel	900	525	496	29
Irrigation Repairs	35,000	20,417	17,291	3,126
Subtotal Ground Maintenance	\$ 1,778,292	\$ 1,251,920	\$ 1,191,271	\$ 60,649
Total Operations & Maintenance	\$ 2,827,773	\$ 1,890,479	\$ 1,746,488	\$ 143,991
Excess (Deficiency) of Revenues over Expenditures	\$ (22,227)	\$ 954,936	\$ 1,097,365	\$ 142,429
Total Expenditures	\$ 3,032,629	\$ 2,018,836	\$ 1,883,115	\$ 135,721
<u>Other Financing Sources/(Uses)</u>				
Transfer In	\$ -	\$ -	\$ 200,000	\$ 200,000
Transfer (Out)	-	-	(200,000)	(200,000)
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (22,227)	\$ 954,936	\$ 1,097,365	\$ 142,429
Fund Balance - Beginning	\$ 22,227		\$ 599,525	
Fund Balance - Ending	\$ -		\$ 1,696,889	

Durbin Crossing
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Special Assessments - Tax Roll	\$ 12,107	\$ 217,753	\$ 2,536,849	\$ 6,442	\$ 101,477	\$ 26,695	\$ 43,281	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,944,605
Interest Income	1,424	933	331	469	2,912	4,421	4,940	-	-	-	-	-	15,431
Insurance Proceeds	-	10,760	-	-	-	1,866	-	-	-	-	-	-	12,626
Other Revenues	1,528	-	-	904	-	-	5,385	-	-	-	-	-	7,816
Total Revenues	\$ 15,059	\$ 229,446	\$ 2,537,180	\$ 7,816	\$ 104,390	\$ 32,983	\$ 53,606	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,980,479

Expenditures:

General & Administrative:

Supervisor Fees	\$ 1,000	\$ 600	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,600
FICA Taxes	77	46	77	77	77	77	77	-	-	-	-	-	505
Assessment Roll Administration	5,732	-	-	-	-	-	-	-	-	-	-	-	5,732
Engineering Fees	3,075	1,573	185	1,018	1,018	2,240	-	-	-	-	-	-	9,108
Dissemination Fees	688	688	688	688	688	688	788	-	-	-	-	-	4,914
Attorney Fees	5,457	9,197	3,976	4,780	4,768	7,237	-	-	-	-	-	-	35,415
Annual Audit	-	-	-	-	-	-	5,000	-	-	-	-	-	5,000
Trustee Fees	5,000	-	-	-	-	-	5,650	-	-	-	-	-	10,650
Arbitrage	-	-	-	-	-	-	1,200	-	-	-	-	-	1,200
Impact Fee Administration	1,433	1,433	1,433	1,433	1,433	1,433	1,433	-	-	-	-	-	10,031
Management Fees	4,903	4,903	4,903	4,903	4,903	4,903	4,903	-	-	-	-	-	34,322
Information Technology	143	143	143	143	143	143	143	-	-	-	-	-	1,003
Website Maintenance	96	96	96	96	96	96	96	-	-	-	-	-	669
Telephone	22	43	13	20	15	32	13	-	-	-	-	-	158
Postage	161	612	20	195	168	122	19	-	-	-	-	-	1,297
Printing & Binding	39	15	32	19	22	47	69	-	-	-	-	-	242
Insurance General Liability	8,997	-	-	-	-	-	-	-	-	-	-	-	8,997
Legal Advertising	86	-	173	86	86	86	86	-	-	-	-	-	604
Other Current Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Office Supplies	1	1	1	1	1	1	1	-	-	-	-	-	4
Dues, Licenses & Subscriptions	175	-	-	-	-	-	-	-	-	-	-	-	175
Total General & Administrative	\$ 37,084	\$ 19,349	\$ 12,738	\$ 14,458	\$ 14,417	\$ 18,104	\$ 20,477	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 136,626

Operations & Maintenance

Amenity Center

Insurance	\$ 41,380	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,380
Repairs & Replacements	1,478	3,396	7,674	8,335	8,063	5,939	4,198	-	-	-	-	-	39,082
Recreational Passes	-	-	-	400	400	-	500	-	-	-	-	-	1,300
Office Supplies	155	632	351	-	579	436	526	-	-	-	-	-	2,678
Permit Fees	-	-	-	2,167	-	-	-	-	-	-	-	-	2,167
Utilities													
Water & Sewer	2,899	2,781	3,101	3,197	2,252	2,066	2,450	-	-	-	-	-	18,746
Electric	3,130	3,222	2,479	2,728	2,802	527	2,927	-	-	-	-	-	17,816
Cable/Phone/Internet	2,339	2,340	2,377	2,446	2,446	2,446	2,448	-	-	-	-	-	16,843
Security System	-	-	-	135	-	-	280	-	-	-	-	-	415

Durbin Crossing
Community Development District
Debt Service Fund Series 2017 A1 & A2
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending April 30, 2026

	Adopted Budget	Prorated Budget Thru 04/30/26	Actual Thru 04/30/26	Variance
Revenues:				
Special Assessments - Tax Roll	\$ 3,054,876	\$ 3,035,320	\$ 3,035,320	\$ -
Special Assessments - Prepayments	-	-	13,557	13,557
Interest Income	20,000	20,000	76,277	56,277
Total Revenues	\$ 3,074,876	\$ 3,055,320	\$ 3,125,154	\$ 69,833
Expenditures:				
<u>Series 2017 A-1</u>				
Interest -11/1	\$ 488,375	\$ 488,375	\$ 488,375	\$ -
Interest - 5/1	488,375	-	-	-
Principal - 5/1	1,695,000	-	-	-
<u>Series 2017 A-2</u>				
Interest -11/1	\$ 79,994	\$ 79,994	\$ 79,994	\$ -
Interest - 5/1	79,994	-	-	-
Principal - 5/1	175,000	-	-	-
Total Expenditures	\$ 3,006,738	\$ 568,369	\$ 568,369	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 68,139	\$ 2,486,951	\$ 2,556,785	\$ 69,833
Other Financing Sources/(Uses):				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 68,139	\$ 2,486,951	\$ 2,556,785	\$ 69,833
Fund Balance - Beginning	\$ 1,252,781		\$ 2,831,187	
Fund Balance - Ending	\$ 1,320,919		\$ 5,387,972	

Durbin Crossing
Community Development District
Capital Reserve Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending April 30, 2026

	Adopted Budget	Prorated Budget Thru 04/30/26	Actual Thru 04/30/26	Variance
Revenues				
Miscellaneous Revenue/Interest Income	\$ 32,075	\$ 18,710	\$ 18,995	\$ 285
Impact Fees	-	-	1,063	1,063
Total Revenues	\$ 32,075	\$ 18,710	\$ 20,058	\$ 1,348
Expenditures:				
Capital Outlay	\$ 200,000	\$ 116,667	\$ 27,000	\$ 89,667
Repair and Replacement	100,000	58,333	67,661	(9,328)
Irrigation Enhancement	43,487	25,367	-	25,367
Bollard/Rope Replacement	50,000	29,167	-	29,167
Exterior Door Enhancement	90,000	52,500	-	52,500
Other Current Charges	20,000	11,667	3,800	7,867
Total Expenditures	\$ 503,487	\$ 293,701	\$ 98,461	\$ 195,239
Excess (Deficiency) of Revenues over Expenditures	\$ (471,412)		\$ (78,403)	
Other Financing Sources/(Uses)				
Transfer In	\$ -	\$ -	\$ 200,000	\$ 200,000
Transfer (Out)	-	-	(200,000)	(200,000)
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (471,412)		\$ (78,403)	
Fund Balance - Beginning	\$ 1,425,358		\$ 1,133,378	
Fund Balance - Ending	\$ 953,946		\$ 1,054,975	

Durbin Crossing
Community Development District
Long Term Debt Report

Series 2017A-1, Special Assessment Refunding Bonds	
Interest Rate:	Various
Maturity Date:	5/1/2037
Reserve Fund Definition	50% MADS
Reserve Fund Requirement	\$ 1,343,722
Reserve Fund Balance	1,343,722
Bonds outstanding - 3/31/2017	\$ 37,825,000
Less: May 1, 2017 (Prepayment)	(40,000)
Less: May 1, 2018	(1,415,000)
Less: May 1, 2018 (Prepayment)	(10,000)
Less: November 1, 2018 (Prepayment)	(15,000)
Less: May 1, 2019	(1,445,000)
Less: May 1, 2019 (Prepayment)	(25,000)
Less: November 1, 2019 (Prepayment)	(145,000)
Less: May 1, 2020	(1,465,000)
Less: May 1, 2020 (Prepayment)	(25,000)
Less: November 1, 2020 (Prepayment)	(25,000)
Less: May 1, 2021	(1,495,000)
Less: November 1, 2021 (Prepayment)	(195,000)
Less: May 1, 2022	(1,515,000)
Less: May 1, 2023	(1,555,000)
Less: May 1, 2024	(1,595,000)
Less: November 1, 2024 (Prepayment)	(10,000)
Less: May 1, 2025	(1,645,000)
Less: May 1, 2025 (Prepayment)	(10,000)
Current Bonds Outstanding	\$ 25,195,000

Series 2017A-2, Special Assessment Refunding Bonds	
Interest Rate:	5.00% -6.25%
Maturity Date:	5/1/2037
Reserve Fund Definition	50% MADS
Reserve Fund Requirement	\$ 172,938
Reserve Fund Balance	172,938
Bonds outstanding - 3/31/2017	\$ 4,580,000
Less: May 1, 2018	(130,000)
Less: May 1, 2018 (Prepayment)	(170,000)
Less: November 1, 2018 (Prepayment)	(10,000)
Less: May 1, 2019	(130,000)
Less: May 1, 2019 (Prepayment)	(25,000)
Less: November 1, 2019 (Prepayment)	(20,000)
Less: May 1, 2020	(140,000)
Less: May 1, 2020 (Prepayment)	(65,000)
Less: May 1, 2021	(145,000)
Less: May 1, 2021 (Prepayment)	(40,000)
Less: November 1, 2021 (Prepayment)	(20,000)
Less: May 1, 2022	(150,000)
Less: May 1, 2022 (Prepayment)	(95,000)
Less: May 1, 2023	(155,000)
Less: May 1, 2023 (Prepayment)	(95,000)
Less: May 1, 2024	(155,000)
Less: November 1, 2024 (Prepayment)	(5,000)
Less: May 1, 2025	(165,000)
Less: May 1, 2025 (Prepayment)	(10,000)
Current Bonds Outstanding	\$ 2,855,000

C.

DURBIN CROSSING COMMUNITY DEVELOPMENT DISTRICT
Fiscal Year 2026 Assessment Receipts

ASSESSED				
	# UNITS ASSESSED	SERIES 2017A1-2 DEBT NET	O&M NET	TOTAL NET ASMTS
NET ASSESSMENTS TAX ROLL	146,477	3,051,514.31	2,960,315.38	6,011,829.69

Units include 144,153 square feet of Commercial/Retail/Office

RECEIVED				
ST JOHNS COUNTY DISTRIBUTION	DATE	DEBT	O&M	TOTAL AMOUNT RECEIVED
1	11/3/2025	12,480.41	12,107.42	24,587.83
2	11/18/2025	95,839.26	92,974.96	188,814.22
3	11/21/2025	128,621.63	124,777.58	253,399.21
4	12/16/2026	141,348.48	137,124.08	278,472.56
5	12/24/2026	173,909.44	168,711.91	342,621.35
6	01/14/2026	2,299,743.90	2,231,012.71	4,530,756.61
INTEREST	01/27/2026	6,640.89	6,442.41	13,083.30
7	02/16/2026	104,603.37	101,477.14	206,080.51
8	03/6/2026	27,517.89	26,695.47	54,213.36
9	04/5/2026	2,678.30	2,598.26	5,276.56
10	04/26/2026	41,936.52	40,683.19	82,619.71
		-	-	
		-	-	
		-	-	
		-	-	
		-	-	
TOTAL TAX ROLL RECEIPTS		3,035,320.09	2,944,605.13	5,979,925.22
TAX ROLL % COLLECTED		99.5%	99.5%	99.5%

D.

Durbin Crossing
Community Development District

Check Run Summary
April 30, 2026

Fund	Date	Check No.	Amount
General Fund			
Payroll	4/28/26	50946-50950	\$ 923.50
			Sub-Total \$ 923.50
Accounts Payable			
	4/1/26	7572-7576	\$ 90,687.93
	4/7/26	7577-7583	26,628.20
	4/14/26	7584-7588	51,199.74
	4/21/26	7589-7596	10,362.62
	4/28/26	7597-7601	3,069.46
			Sub-Total \$ 181,947.95
Capital Reserve Fund			
	4/8/26	296	\$ 14,980.00
	4/21/26	297-298	31,334.20
			Sub-Total \$ 46,314.20
Wells Fargo Credit Card*			
	4/28/26	March Purchases	\$ 2,928.79
			Sub-Total \$ 2,928.79
Total			\$ 232,114.44

*Wells Fargo Credit Card Invoices available upon request

CHECK #	EMP #	EMPLOYEE NAME	CHECK AMOUNT	CHECK DATE
50946	11	SARAH G HALL	184.70	4/28/2026
50947	13	JASON S HARRAH	184.70	4/28/2026
50948	8	PETER E POLLICINO	184.70	4/28/2026
50949	18	SHALENE B ESTES	184.70	4/28/2026
50950	19	SHAWNA R BERDEN	184.70	4/28/2026
TOTAL FOR REGISTER			923.50	

ATTENDANCE SHEET

District: Durbin Crossing CDD

Meeting Date: April 27, 2026

	Supervisor	In Attendance	Fees
1.	Shawna Berden <i>Assistant Secretary</i>	<input checked="" type="checkbox"/>	\$200
2.	Peter Pollicino <i>Chairman</i>	<input checked="" type="checkbox"/>	\$200
3.	Sarah Gabel Hall <i>Assistant Secretary</i>	<input checked="" type="checkbox"/>	\$200
4.	Shalene B. Estes <i>Assistant Secretary</i>	<input checked="" type="checkbox"/>	\$200
5.	Jason Harrah <i>Vice Chairman</i>	<input checked="" type="checkbox"/>	\$200

District Manager: 

PLEASE RETURN COMPLETED FORM TO BERNADETTE PEREGRINO

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED YRMO	TO DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/01/26	00109	4/01/26	13129563	202604	320	53800	45510		APR POOL CHEMICALS NORTH	*	1,104.57		
									POOLSURE			1,104.57	007572
4/01/26	00109	4/01/26	13129563	202604	320	53800	45510		APR POOL CHEMICALS SOUTH	*	2,076.26		
									POOLSURE			2,076.26	007573
4/01/26	00086	11/04/25	15621	202511	320	53800	44200		RMV/REFURBISH MON SIGN(8)	*	3,360.00		
									SUNDANCER SIGN GRAPHICS INC			3,360.00	007574
4/01/26	00252	4/01/26	431463	202604	320	53800	45517		APR FACILITY MANAGER	*	8,348.92		
		4/01/26	431463	202604	320	53800	46000		APR OPERATIONS MANAGER	*	6,362.22		
		4/01/26	431463	202604	320	53800	45502		APR GENERAL MANAGER	*	7,219.50		
		4/01/26	431463	202604	320	53800	45507		APR JANITORIAL SERVICES	*	2,373.46		
		4/01/26	431463	202604	320	53800	45505		APR POOL MAINTENANCE	*	3,244.65		
		4/01/26	431463	202604	320	53800	45518		APR MAINTENANCE TECHS	*	4,617.26		
		4/01/26	431463	202604	320	53800	45503		APR FACILITY ATTENDANTS	*	7,286.79		
		4/01/26	431463	202604	320	53800	45515		APR FACILITY MONITORS	*	5,961.91		
		4/01/26	431463	202604	320	53800	45210		APR MOBILE APP	*	300.42		
									VESTA PROPERTY SERVICES INC			45,715.13	007575
4/01/26	00382	2/28/26	1124071	202602	320	53800	46600		SODE RPLMT-ISLESBROOK	*	38,431.97		
									YELLOWSTONE LANDSCAPE			38,431.97	007576
4/07/26	00021	4/01/26	548	202604	310	51300	34000		APR MANAGEMENT FEES	*	4,903.08		
		4/01/26	548	202604	310	51300	55000		APR WEBSITE ADMIN	*	95.50		
		4/01/26	548	202604	310	51300	35100		APR INFORMATION TECH	*	143.33		
		4/01/26	548	202604	310	51300	32500		APR IMPACT COLLECTION FEE	*	1,433.00		
		4/01/26	548	202604	310	51300	31300		APR DISSEMINATION SVCS	*	687.75		

DURB DURBIN CROSS TLEE

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/01/26		548		202604 310-51300-51000		OFFICE SUPPLIES	*	.54		
4/01/26		548		202604 310-51300-42000		POSTAGE	*	19.33		
4/01/26		548		202604 310-51300-42500		COPIES	*	68.85		
4/01/26		548		202604 310-51300-41000		TELEPHONE	*	12.90		
GOVERNMENTAL MANAGEMENT SERVICES									7,364.28	007577
4/07/26	00051	4/02/26	29013	202604 310-51300-32200		AUDIT FYE 9/30/25	*	5,000.00		
GRAU AND ASSOCIATES									5,000.00	007578
4/07/26	00051	4/03/26	29223	202604 310-51300-32400		ARBITR SE2017A-1 FYE2/26	*	600.00		
		4/03/26	29223	202604 310-51300-32400		ARBITR SE2017A-2 FYE2/24	*	600.00		
GRAU AND ASSOCIATES									1,200.00	007579
4/07/26	00471	3/26/26	0005127	202603 320-53800-45516		RECOVER (5) FITNESS PADS	*	550.00		
MARIA I LEFEVER									550.00	007580
4/07/26	00283	4/02/26	PSI25777	202604 320-53800-46800		APR LAKE MAINTENANCE	*	4,698.73		
SOLITUDE LAKE MANAGEMENT LLC									4,698.73	007581
4/07/26	00469	3/31/26	7644440	202603 310-51300-48000		NOTICE OF MEETING-3/23/26	*	86.32		
USA TODAY MEDIA CORP									86.32	007582
4/07/26	00252	3/31/26	431806	202603 320-53800-45501		MARCH LIFEGUARDS	*	7,728.87		
VESTA PROPERTY SERVICES INC									7,728.87	007583
4/14/26	00066	4/06/26	62209165	202604 320-53800-45513		APR PEST CONTROL SOUTH	*	106.28		
		4/06/26	62209165	202604 320-53800-45513		APR RODENT SERVICES SOUTH	*	60.00		
TURNER PEST CONTROL									166.28	007584
4/14/26	00066	4/06/26	62209215	202604 320-53800-45513		APR MOSQUITO SRVCS SOUTH	*	122.23		
TURNER PEST CONTROL									122.23	007585

DURB DURBIN CROSS TLEE

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/14/26	00382	4/01/26	1146687	202604	320	53800	46200		APR LANDSCAPE MAINTENANCE YELLOWSTONE LANDSCAPE	*	48,261.23	48,261.23	007586
4/14/26	00382	4/06/26	1145705	202604	320	53800	46210		ARBOR INJECTIONS-PALMS YELLOWSTONE LANDSCAPE	*	410.00	410.00	007587
4/14/26	00402	4/10/26	4050	202603	310	51300	31100		MAR ENGINEERING SERVICES YURO & ASSOCIATES LLC	*	2,240.00	2,240.00	007588
4/21/26	00370	4/16/26	3731596	202603	310	51300	31500		MAR GENERAL COUNSEL KUTAK ROCK LLP	*	7,237.26	7,237.26	007589
4/21/26	00436	4/15/26	36765-00	202604	320	53800	45511		MIRCO EVENT-MAY 9TH DESTINY WHITEHEAD	*	480.00	480.00	007590
4/21/26	00471	4/08/26	0005135	202604	320	53800	45516		RECOVER (2) FITNESS PADS MARIA I LEFEVER	*	170.00	170.00	007591
4/21/26	00066	4/14/26	62209165	202604	320	53800	45513		APR PEST CONTROL NORTH TURNER PEST CONTROL	*	86.35	86.35	007592
4/21/26	00066	4/14/26	62209215	202604	320	53800	45513		APR MOSQUITO SRVCS NORTH TURNER PEST CONTROL	*	166.05	166.05	007593
4/21/26	00066	4/14/26	62215869	202604	320	53800	45513		RETREAT 10YRS NORTH TURNER PEST CONTROL	*	361.48	361.48	007594
4/21/26	00066	4/14/26	62215869	202604	320	53800	45513		RETREAT 10YRS SOUTH TURNER PEST CONTROL	*	361.48	361.48	007595
4/21/26	00382	3/02/26	1119676	202603	320	53800	46400		IRRIGATION REPRS-BALL FLD YELLOWSTONE LANDSCAPE	*	1,500.00	1,500.00	007596
4/28/26	00056	4/15/26	441638	202604	320	53800	45509		SCRTY MONIT 5/2026-4/2027 ATLANTIC SECURITY	*	279.96	279.96	007597

DURB DURBIN CROSS TLEE

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/28/26	00392	4/03/26	47702	202604	320	53800	44200		BACKFLOW INSPECTION/CERT	*	139.50		
									DOLPHIN BACKFLOW INC			139.50	007598
4/28/26	00439	4/23/26	47148	202604	320	53800	44300		(50) ACCESS CARDS	*	500.00		
									DYNAMIC SECURITY PROFESSIONALS INC			500.00	007599
4/28/26	00094	4/21/26	5126	202604	320	53800	44200		INSTALL LIGHT POLE-SOUTH	*	1,400.00		
									KAD ELECTRIC COMPANY			1,400.00	007600
4/28/26	00094	4/21/26	5127	202604	320	53800	44200		RM TENNIS CT LEANING POLE	*	750.00		
									KAD ELECTRIC COMPANY			750.00	007601
TOTAL FOR BANK A											181,947.95		
TOTAL FOR REGISTER											181,947.95		

DURB DURBIN CROSS TLEE



Invoice

Date Invoice#

4/1/2026
131295634498

1707 Townhurst Dr.
Houston TX 77043
(800) 858-POOL (7665)
www.poolsure.com

Terms	Net 20
Due Date	4/21/2026
PO #	

Bill To
Attn: Office Durbin Crossing North 475 West Town Place, Suite 114 St. Augustine FL 32092

Ship To
Durbin Crossing North 730 North Durbin Pkwy Saint Johns FL 32259

OUR REMITTANCE ADDRESS HAS CHANGED. Physical payments will only be received at 1707 Townhurst Dr, Houston, TX 77043. Payments sent to any other address may experience delays. LATE FEE: This constitutes notice under the truth in lending act that any accounts remaining unpaid after the due date are subject to 1 1/2% per month late charge and attorney fees.

Item	Description	Qty	Units	Amount
WM-CHEM-FLAT	Water Management Flat Billing Rate	1	ea	\$1,104.57

RECEIVED
By Tara Lee at 8:53 am, Mar 20, 2026

Subtotal	\$1,104.57
Tax	\$0.00
Total	\$1,104.57
Amount Paid/Credit Applied	\$0.00
Balance Due	\$1,104.57

[Click Here to Pay Now](#)





Invoice

Date
Invoice#

4/1/2026
131295634499

1707 Townhurst Dr.
Houston TX 77043
(800) 858-POOL (7665)
www.poolsure.com

Terms	Net 20
Due Date	4/21/2026
PO #	

Bill To
GMS, LLC 475 West Town Place, Suite 114 St. Augustine FL 32092

Ship To
Durbin Crossing South 145 South Durbin Pkwy Jacksonville FL 32259

OUR REMITTANCE ADDRESS HAS CHANGED. Physical payments will only be received at 1707 Townhurst Dr, Houston, TX 77043. Payments sent to any other address may experience delays. LATE FEE: This constitutes notice under the truth in lending act that any accounts remaining unpaid after the due date are subject to 1 1/2% per month late charge and attorney fees.

Item	Description	Qty	Units	Amount
WM-CHEM-FLAT	Water Management Flat Billing Rate	1	ea	\$2,076.26

RECEIVED
By Tara Lee at 9:31 am, Mar 20, 2026

Subtotal	\$2,076.26
Tax	\$0.00
Total	\$2,076.26
Amount Paid/Credit Applied	\$0.00
Balance Due	\$2,076.26

[Click Here to Pay Now](#)



131295634499



SUNDANCER SIGN GRAPHICS
 11259 Business Park Blvd, Suite 3
 Jacksonville, FL 32256
 904-287-4949
 info@sundsg.com

RECEIVED
 By Tara Lee at 5:11 pm, Mar 28, 2026

INVOICE

BILL TO

Durbin Crossing CDD
 475 West Town Place, Suite
 114
 St Augustine, FL 32092

SHIP TO

Durbin Crossing CDD
 145 South Durbin Parkway
 St Johns, FL 32259

INVOICE # 15621

DATE 11/04/2025
DUE DATE 12/04/2025
TERMS Net 30

ACTIVITY

QTY	RATE	AMOUNT
8	325.00	2,600.00T

~~AMENITY SIGNS~~ **AMENITY MONUMENT SIGN**

Remove and Refurbish Monument Sign to look like the previous ones we have done. Includes removing old letters and tree and re-powder coating them. We will use high resolution vinyl graphics for the "textured" style background.

Will include 1 year warranty against manufacturer defects and/or material failure.

LOCATIONS:

- ORCHID WAY (28 FOREST EDGE DR)
- WOODCROSS MANOR (100 WOOD GROSS DR)
- STAPLEHURST (101 STAPLEHURST DR)
- CLOISTER RESERVE - 32 CLOISTERBANE DR

~~Install~~ **Sign**

removal and reinstall of existing signs

8	95.00	760.00
---	-------	--------

Ways to pay



SUBTOTAL	3,360.00
TAX	0.00
TOTAL	3,360.00
BALANCE DUE	\$3,360.00

[View and pay](#)

3/26/26
Tara Lee
 REPAIR & REPLACE
 1.320.53800.44200



Invoice

Vesta Property Services, Inc.
245 Riverside Avenue
Suite 300
Jacksonville FL 32202

Invoice # 431463
Date 04/01/2026
Terms Net 30
Due Date 05/01/2026
Memo Monthly Fees

Bill To
Durbin Crossing C.D.D.
c/o GMS LLC
475 West Town Place
Suite 114
St. Augustine FL 32092

Description	Quantity	Rate	Amount
Facility Manager / Lifestyle	1	8,348.92	8,348.92
Field Operations Manager	1	6,362.22	6,362.22
General Manager	1	7,219.50	7,219.50
Janitorial	1	2,373.46	2,373.46
Pool maintenance	1	3,244.65	3,244.65
Maintenance Techs	1	4,617.26	4,617.26
Facility Attendants	1	7,286.79	7,286.79
Facility Monitors	1	5,961.91	5,961.91
Mobile App	1	300.42	300.42

Thank you for your business.

Total 45,715.13

RECEIVED

By Tara Lee at 11:30 am, Mar 31, 2026

Governmental Management Services, LLC

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

Invoice

Invoice #: 548
Invoice Date: 4/1/26
Due Date: 4/1/26
Case:
P.O. Number:

Bill To:

Durbin Crossing CDD
475 West Town Place
Suite 114
St. Augustine, FL 32092

Description	Hours/Qty	Rate	Amount
Management Fees - April 2026		4,903.08	4,903.08
Website Administration - April 2026		95.50	95.50
Information Technology - April 2026		143.33	143.33
Impact Fee Collection Administration - April 2026		1,433.00	1,433.00
Dissemination Agent Services - April 2026		687.75	687.75
Office Supplies		0.54	0.54
Postage		19.33	19.33
Copies		68.85	68.85
Telephone		12.90	12.90

RECEIVED
By Tara Lee at 8:54 am, Apr 03, 2026

Total	\$7,364.28
Payments/Credits	\$0.00
Balance Due	\$7,364.28

Grau and Associates

1001 W. Yamato Road, Suite 301
Boca Raton, FL 33431
www.graucpa.com

Phone: 561-994-9299

Fax: 561-994-5823

*Durbin Crossing Community Development District
475. West Town Place, Ste 114
St. Augustine, FL 32902*

Invoice No. 29013
Date 04/02/2026

SERVICE	AMOUNT
Audit FYE 09/30/2025	\$ <u>5,000.00</u>
Current Amount Due	\$ <u>5,000.00</u>

RECEIVED

By Tara Lee at 8:58 am, Apr 03, 2026

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
5,000.00	0.00	0.00	0.00	0.00	5,000.00

Payment due upon receipt.

Grau and Associates

1001 W. Yamato Road, Suite 301
 Boca Raton, FL 33431
 www.graucpa.com

Phone: 561-994-9299

Fax: 561-994-5823

*Durbin Crossing Community Development District
 475. West Town Place, Ste 114
 St. Augustine, FL 32902*

Invoice No. 29223
 Date 04/03/2026

RECEIVED
By Tara Lee at 10:57 am, Apr 03, 2026

SERVICE	AMOUNT
Project: Arbitrage - Series 2017A-1 FYE 2/28/26	
Arbitrage Services	
Arbitrage	\$ <u>600.00</u>
Subtotal:	<u>600.00</u>
Project: Arbitrage - Series 2017A-2 FYE 2/28/24	
Arbitrage Services	
Arbitrage	\$ <u>600.00</u>
Subtotal:	<u>600.00</u>
Total	1,200.00
Current Amount Due	\$ <u>1,200.00</u>

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
6,200.00	0.00	0.00	0.00	0.00	6,200.00

Payment due upon receipt.

RECEIVED

By Tara Lee at 12:22 pm, Apr 02, 2026

ON-SITE UPHOLSTERY
787 Seymour Rd NE
PALM BAY FLORIDA 32905
954-682-9742

0005127

FORM NO. 937

STYLE 1805

NAME: Durbin Crossing DATE: 3-26-26

ADDRESS: 175 S Durbin Pkwy St Johns FL

SOLD BY: Robert CASH: X CHARGE: PAID ON ACCT: MDSE.RET: PAID OUT: 322.59

QUAN. DESCRIPTION PRICE AMOUNT

QUAN.	DESCRIPTION	PRICE	AMOUNT
1			
2	Recover Fitness Pads		
3			
5	pads	85.00	425.00
4			
5			
6	Trip Charge		125.00
7			
8	Fabric: Black		
9			
10	TOTAL	\$	550.00
11			
12			
13	Scheduled Work DATE:		
14	Wed 4-8-26		
15			
16			
17			
18			
19			
20			
21			
22			

CUSTOMER'S ORDER NO. JACK MORROW

RECEIVED BY: 904-814-9354

Fitness Equip Maintenance

1.320.53800.45516



INVOICE

Page: 1

Please Remit Payment to:

Solitude Lake Management, LLC
1320 Brookwood Drive
Suite H
Little Rock, AR 72202
Phone #: (888) 480-5253
Fax #: (888) 358-0088

Invoice Number: PSI257772
Invoice Date: 4/2/2026

Bill
To: Durbin Crossing CDD
Governmental Mgmt Services
475 West Town Place #114
Saint Augustin, FL 32092

Ship
To: Durbin Crossing CDD
Governmental Mgmt Services
475 West Town Place #114
St Augustine, FL 32092
United States

Ship Via
Ship Date 4/2/2026
Due Date 5/2/2026
Terms Net 30

Customer ID 5459
P.O. Number
P.O. Date 4/2/2026
Our Order No.

Item/Description	Unit	Order Qty	Quantity	Unit Price	Total Price
Annual Maintenance April Billing 4/1/2026 - 4/30/2026 Durbin Crossing CDD-Lake-ALL		1	1	4,698.73	4,698.73

RECEIVED
By Tara Lee at 8:59 am, Apr 03, 2026

Amount Subject to Sales Tax 0.00
Amount Exempt from Sales Tax 4,698.73

Subtotal: 4,698.73
Invoice Discount: 0.00
Total Sales Tax 0.00
Payment Amount: 0.00
Total: 4,698.73

USA TODAY CO.



ACCOUNT NAME Durbin Crossing / Gms		ACCOUNT # 764133	INV DATE 03/31/26
INVOICE # 0007644440	INVOICE PERIOD Mar 1- Mar 31, 2026	CURRENT INVOICE TOTAL \$86.32	
PREPAY (Memo Info) \$0.00	UNAPPLIED (included in amt due) \$0.00	TOTAL CASH AMT DUE* \$86.32	

BILLING ACCOUNT NAME AND ADDRESS

Durbin Crossing / Gms
475 W Town Place, Ste 114
Saint Augustine, FL 32092

PAYMENT DUE DATE: APRIL 30, 2026

Legal Entity: USA TODAY Media Corp.
Terms and Conditions: Past due accounts are subject to interest at the rate of 18% per annum or the maximum legal rate (whichever is less). Advertiser claims for a credit related to rates incorrectly invoiced or paid must be submitted in writing to Publisher within 30 days of the invoice date or the claim will be waived. Any credit towards future advertising must be used within 30 days of issuance or the credit will be forfeited.
All funds payable in US dollars.

BILLING INQUIRIES/ADDRESS CHANGES 1-877-736-7612 or smb@usatodayco.com **FEDERAL ID** 47-2390983

Save A Tree! USA TODAY Co. is going paperless. Enjoy the convenience of accessing your billing information anytime and pay online. To avoid missing an invoice, sign up today by going to <https://gcil.my.site.com/financialservicesportal/s/>.

Date	Description	Amount
3/1/26	Balance Forward	\$86.32
3/10/26	PAYMENT - THANK YOU	-\$86.32

Package Advertising:

Start-End Date	Order Number	Product	Description	PO Number	Package Cost
3/12/26	12137231	SAG St Augustine Record	Durbin Crossing March Meeting		\$86.32

RECEIVED
By Tara Lee at 12:28 pm, Apr 02, 2026

As an incentive for customers, we provide a discount off the total invoice cost equal to the 3.99% service fee if you pay with Cash/Check/ACH. Pay by Cash/Check/ACH and Save!

Total Cash Amount Due	\$86.32
Service Fee 3.99%	\$3.44
*Cash/Check/ACH Discount	-\$3.44
*Payment Amount by Cash/Check/ACH	\$86.32
Payment Amount by Credit Card	\$89.76

PLEASE DETACH AND RETURN THIS PORTION WITH YOUR PAYMENT

ACCOUNT NAME		ACCOUNT NUMBER		INVOICE NUMBER		AMOUNT PAID
Durbin Crossing / Gms		764133		0007644440		
CURRENT DUE	30 DAYS PAST DUE	60 DAYS PAST DUE	90 DAYS PAST DUE	120+ DAYS PAST DUE	UNAPPLIED PAYMENTS	TOTAL CASH AMT DUE*
\$86.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$86.32
REMITTANCE ADDRESS (Include Account# & Invoice# on check)				TO PAY BY PHONE PLEASE CALL:		TOTAL CREDIT CARD AMT DUE
USA TODAY Media Corp. PO Box 631244 Cincinnati, OH 45263-1244				1-877-736-7612		\$89.76
				To sign up for E-mailed invoices and online payments please go to https://gcil.my.site.com/financialservicesportal/s/		

0000764133000000000000076444400000863267177

USA TODAY CO.



PO Box 631244 Cincinnati, OH 45263-1244

AFFIDAVIT OF PUBLICATION

Courtney Hogge
Courtney Hogge
Durbin Crossing Community Development District c/o GMS, LLC
475 W. Town Place, Suite 114
St. Augustine FL 32092

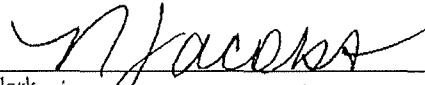
STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Coordinator of the St Augustine Record, published in St Johns County, Florida; that the attached copy of advertisement, being a Public Notices, was published on the publicly accessible website of St Johns County, Florida, or in a newspaper by print in the issues of, on:


SAG St Augustine Record 03/12/2026
SAG staugustine.com 03/12/2026

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 03/12/2026



Legal Clerk



Notary, State of WI, County of Brown

8-25-26

My commission expires

Publication Cost: \$86.32
Tax Amount: \$0.00
Payment Cost: \$86.32
Order No: 12137231 # of Copies: 1
Customer No: 764133
PO #:

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

MARIAH VERHAGEN
Notary Public
State of Wisconsin

DURBIN CROSSING COMMUNITY DEVELOPMENT DISTRICT NOTICE OF BOARD OF SUPERVISORS MEETING

Notice is hereby given that the Board of Supervisors ("Board") of the Durbin Crossing Community Development District ("District") will hold a regular meeting on Monday, March 23, 2026 at 6:00 p.m. at the Durbin Crossing South Amenity Center located at 145 South Durbin Parkway, St. Johns, Florida 32259, where the Board may consider any business that may properly come before it ("Meeting").

The Meeting is open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. The Meeting may be continued to a date, time, and place to be specified on the record at such Meeting. An electronic copy of the agenda for these meetings may be obtained from the District Manager, at 475 West Town Place, Suite 114, St. Augustine, Florida 32092 or by calling (904) 940-5850 and is expected to also be available on the District's website at www.DurbinCrossingCDD.com.

There may be occasions when one or more Supervisors will participate by telephone or video conference. Any person requiring special accommodations at the Meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the Meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

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

Daniel Laughlin
District Manager



Invoice

Vesta Property Services, Inc.
245 Riverside Avenue
Suite 300
Jacksonville FL 32202

Invoice # 431806
Date 03/31/2026

Terms Net 30
Due Date 04/30/2026
Memo Lifeguard Hours

Bill To
Durbin Crossing C.D.D.
c/o GMS LLC
475 West Town Place
Suite 114
St. Augustine FL 32092

Description	Quantity	Rate	Amount
Lifeguards	312.53	24.73	7,728.87
		Total	7,728.87

RECEIVED
By Tara Lee at 10:16 am, Apr 03, 2026



PAYMENT ADDRESS:
 Turner Pest Control LLC • P.O. Box 600323 • Jacksonville, Florida 32260-0323
 904-355-5300 • Toll Free: 800-225-5305 • turnerpest.com

Turner Pest Control LLC
 PO Box 600323
 Jacksonville, FL 32260-0323
 904-355-5300

Service Slip/Invoice

INVOICE:	622091657
DATE:	04/06/2026
ORDER:	622091657


Bill To: [176599]
 Durbin Crossing CDD
 475 W Town Pl Ste 114
 Saint Augustine, FL 32092-3649

Work Location: [176602] 904-230-2011
 Durbin Crossing CCD
 Sue Olear
 145 S Durbin Pkwy
 St Johns, FL 32259-7224


Work Date	Time	Target Pest	Technician	Time In
04/06/2026	08:56 AM	MICE, RATS		08:56 AM
Purchase Order	Terms	Last Service	Map Code	Time Out
	NET 30	04/06/2026		09:33 AM

Service	Description	Price
CPCM	Commercial Pest Control - Monthly Service	\$106.28
CPC-RODENT	COMMERCIAL PEST - RODENT SERVICE	\$60.00
		SUBTOTAL
		\$166.28
		TAX
		\$0.00
		AMT. PAID
		\$0.00
		TOTAL
		\$166.28
		AMOUNT DUE
		\$166.28

RECEIVED
 By Tara Lee at 3:33 pm, Apr 07, 2026



 TECHNICIAN SIGNATURE



 W
 CUSTOMER SIGNATURE

Balances outstanding over 30 days from the date of service may be subject to a late fee of the lesser of 1.5% per month (18% per year) or the maximum allowed by law. Customer agrees to pay accrued expenses in the event of collection.

I hereby acknowledge the satisfactory completion of all services rendered, and agree to pay the cost of services as specified above.



PAYMENT ADDRESS:
 Turner Pest Control LLC • P.O. Box 600323 • Jacksonville, Florida 32260-0323
 904-355-5300 • Toll Free: 800-225-5305 • turnerpest.com

Turner Pest Control LLC
 PO Box 600323
 Jacksonville, FL 32260-0323
 904-355-5300

Service Slip/Invoice

INVOICE:	622092157
DATE:	04/06/2026
ORDER:	622092157

Bill To: [137801]
 Durbin Crossing South Amenity Cntr
 C/o Vesta Properties
 200 Business Park Cir
 Saint Augustine, FL 32095-8822

Work Location: [137801] 904-230-2011
 Durbin Crossing South
 Amenity Center
 145 S Durbin Pkwy
 Saint Johns, FL 32259-7224

Work Date	Time	Target Pest	Technician	Time In
04/06/2026	08:58 AM	MOSQUITO		08:58 AM
Purchase Order	Terms	Last Service	Map Code	Time Out
	NET 30	04/06/2026		09:34 AM

Service	Description	Price
CPCMOSULV	Commercial Mosquito Service	\$122.23

RECEIVED
 By Tara Lee at 3:34 pm, Apr 07, 2026

SUBTOTAL	\$122.23
TAX	\$0.00
AMT. PAID	\$0.00
TOTAL	\$122.23

AMOUNT DUE \$122.23

TECHNICIAN SIGNATURE

W
 CUSTOMER SIGNATURE

Balances outstanding over 30 days from the date of service may be subject to a late fee of the lesser of 1.5% per month (18% per year) or the maximum allowed by law. Customer agrees to pay accrued expenses in the event of collection.

I hereby acknowledge the satisfactory completion of all services rendered, and agree to pay the cost of services as specified above.



INVOICE

INVOICE #	INVOICE DATE
1146687	4/1/2026
TERMS	PO NUMBER
Net 30	

Bill To:

Durbin Crossing CDD
c/o Vesta Property Services
145 South Durbin Parkway
St. Johns, FL 32259

Property Name: Durbin Crossing CDD

Address: 145 South Durbin Parkway
St. Johns, FL 32259

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: May 1, 2026

Invoice Amount: \$48,261.23

Description	Current Amount
Monthly Landscape Maintenance April 2026	\$48,261.23

RECEIVED

By Tara Lee at 3:33 pm, Apr 07, 2026

Invoice Total

\$48,261.23

COMMERCIAL LANDSCAPING

LANDSCAPING Maintenance

1.320.53800.46200



INVOICE

INVOICE #	INVOICE DATE
1145705	4/6/2026
TERMS	PO NUMBER
Net 30	

Bill To:

Durbin Crossing CDD
c/o Vesta Property Services
145 South Durbin Parkway
St. Johns, FL 32259

Property Name: Durbin Crossing CDD

Address: 145 South Durbin Parkway
St. Johns, FL 32259

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: May 6, 2026

Invoice Amount: \$410.00

Description	Current Amount
Arbor Injections of 2 Washingtonian palms	
Arbor Injection	\$410.00

RECEIVED
By Tara Lee at 3:33 pm, Apr 07, 2026

Invoice Total \$410.00

[Faint, illegible text, possibly a watermark or bleed-through]

LANDSCAPE CONTINGENCY

1.320.53800.46210



**Civil Engineering
Land Surveying & Mapping
Permitting
ADA Consulting**

Invoice

Date	Invoice #
4/10/26	4050

Bill To	
Durbin Crossing CDD C/O Governmental Management Services Attn: Daniel Laughlin	
P.O. No	

RECEIVED
By Tara Lee at 9:10 am, Apr 13, 2026

Yuro & Asssoc. - Job No.
Y23-1310

Item	Date	Description	Hours	Rate	Amount
DURBIN CROSSING CDD - MARCH ENGINEERING					
CDD Durbin...	3/23/26	CDD meeting	3	185.00	555.00
CDD Durbin...	3/26/26	resident CE fire concerns	0.5	185.00	92.50
CDD Durbin...	3/27/26	resident CE fire concerns	0.5	185.00	92.50
Engineering		JEA - Location Sketch and Legal Description	1	1,500.00	1,500.00

Total	\$2,240.00
--------------	-------------------

KUTAK ROCK LLP

TALLAHASSEE, FLORIDA

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

April 16, 2026

Check Remit To:

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157



Mr. Daniel Laughlin
Durbin Crossing CDD
Governmental Management Services, LLC
Suite 114
475 West Town Place
St. Augustine, FL 32092

RECEIVED
By Tara Lee at 11:53 am, Apr 21, 2026

Invoice No. 3731596
6123-1

Re: General

For Professional Legal Services Rendered

03/02/26	M. Eckert	0.30	118.50	Review draft minutes and provide comments
03/03/26	K. Haber	0.70	199.50	Research e-bike usage on sidewalks; prepare revised amenity policy language regarding same
03/04/26	K. Haber	0.80	228.00	Prepare revised amenity facility policies regarding electric mobility devices; correspond with O'Lear regarding same
03/08/26	G. Lovett	0.30	84.00	Monitor legislative process relating to matters impacting special districts
03/10/26	M. Eckert	0.20	79.00	Prepare for and attend agenda call
03/10/26	K. Haber	0.20	57.00	Correspond with O'Lear regarding electric mobility device policy revisions and signage
03/10/26	K. Haber	0.70	199.50	Prepare bollard repair agreement; correspond with Davidson regarding same
03/13/26	K. Haber	0.20	57.00	Correspond with Smith regarding car show liability and consent waivers

KUTAK ROCK LLP

Durbin Crossing CDD
April 16, 2026
Client Matter No. 6123-1
Invoice No. 3731596
Page 2

03/15/26	K. Haber	1.60	456.00	Prepare car show organizer and participant waivers; correspond with Smith regarding same
03/16/26	M. Eckert	0.40	158.00	Prepare car show waivers; prepare for board meeting; review agenda
03/16/26	K. Haber	0.40	114.00	Revise car show consent agreements; correspond with Smith regarding same
03/17/26	K. Haber	0.40	114.00	Confer and correspond with Smith regarding car show
03/18/26	K. Haber	1.30	370.50	Confer with Smith regarding event liability; revise waivers for event; correspond with Smith regarding raffle requirements
03/19/26	K. Haber	0.40	114.00	Prepare board meeting agenda memorandum
03/23/26	M. Eckert	6.50	2,567.50	Prepare for, travel to and attend board meeting; return travel; meeting follow up
03/24/26	M. Eckert	0.20	79.00	Follow up from board meeting
03/24/26	K. Haber	1.40	399.00	Research intern rights under the Fair Labor Standards Act; research land development code regarding utility installation on rights-of-way
03/25/26	M. Eckert	0.40	158.00	Follow up from board meeting
03/25/26	K. Haber	0.90	256.50	Confer with St. Johns County Public Records office regarding telecommunication installation permit; prepare language for newsletter addressing special assessments and property taxes, as well as proposed legislation; correspond with Davidson and Pollicino regarding same

KUTAK ROCK LLP

Durbin Crossing CDD
April 16, 2026
Client Matter No. 6123-1
Invoice No. 3731596
Page 3

03/26/26	K. Haber	0.80	228.00	Correspond with Laughlin regarding telecommunication installation locations; correspond with Davidson regarding same; request estimate for public records pertaining to telecommunication installation permit; correspond with Hartley regarding same
03/27/26	M. Eckert	0.10	39.50	Confer with Laughlin, Davidson, and Pollicino regarding internships
03/27/26	K. Haber	0.80	228.00	Revise electric personal assistive mobility device policies
03/29/26	K. Haber	0.50	142.50	Correspond with Davidson regarding revised electric personal assistive mobility device policies
03/30/26	M. Eckert	0.30	118.50	Prepare response to auditor; review draft minutes and provide comments
03/30/26	K. Haber	0.40	114.00	Prepare proposed budget approval resolution
03/31/26	K. Haber	1.20	342.00	Review land development code and county standards manual regarding obligations to restore right-of-way

TOTAL HOURS 21.40

TOTAL FOR SERVICES RENDERED \$7,021.50

DISBURSEMENTS

Computer Research	39.23
Meals	19.00
Travel Expenses	157.53

TOTAL DISBURSEMENTS 215.76

TOTAL CURRENT AMOUNT DUE \$7,237.26

INVOICE

Bill to
 Durbin Crossing CDD
 C/o Governmental Management Services
 475 W. Town Place Suite 114
 St. Augustine, FL 32092
 904-230-2011

Invoice #
 36765-00171

PO #

Date issued
 Apr 15, 2026

Next payment due
 Apr 15, 2026

SERVICE INFO	QTY	UNIT	UNIT PRICE	GRATUI TY	TOTAL
--------------	-----	------	------------	--------------	-------



Micro Event

2.5	Hours	\$100	✓	\$250
-----	-------	-------	---	-------

What's Included:

- 1 Licensed & Experienced Professional Bartender(s)
- Bar Tools
- Custom acrylic menu
- 30 minutes required for Set Up



Pop Up Bar Setup

1		\$85	✓	\$85
---	--	------	---	------

Crisp black or white linen (your Choice) on a sleek 6-foot bar height table, with a 6-foot back bar for mixers, overflow items and glassware. Minimalist Flower bar decor and appropriate bar signage.



Admin Fee

1		\$65	✓	\$65
---	--	------	---	------

Insurance edit/update

RECEIVED

By Tara Lee at 12:22 pm, Apr 17, 2026

Subtotal \$400

Gratuity \$80

Total (USD) **\$480**

PAYMENT SCHEDULE

AMOUNT	DUE DATE	PAYMENT DATE	PAYMENT #	STATUS
\$240	Apr 15, 2026		#001171-001	• Overdue
\$240	May 2, 2026		#001171-002	• Upcoming

ON-SITE UPHOLSTERY
 787 Seymour Rd NE
 PALM BAY FLORIDA 32905
 954-682-9742

0005135

FORM NO. 937

STYLE 1805

NAME <i>Durbin Crossing</i>					DATE <i>4-8-26</i>		
ADDRESS <i>145 S. Durbin Pkwy. - St. Johns, FL.</i>							
SOLD BY <i>Robert</i>		CASH	C. O. D. <i>X</i>	CHARGE	PAID ON ACCT	MDSE.RET.	PAID OUT

QUAN.	DESCRIPTION	PRICE	AMOUNT
1			
2	<i>Ac-cover Fitness Pads:</i>		
3			
4			
5			
2	<i>Pads</i>	<i>85.⁰⁰</i>	<i>170.⁰⁰</i>
7			
8			
9			
10			
11			
12			
13	<i>Total</i>		<i>\$ 170.⁰⁰</i>
14			
15	Fitness Equip		
16	Maintenance		
17	1.320.53800.45516		
18			
19	<i>Fabric - Black</i>		
20			
21			
22			

RECEIVED
 By Tara Lee at 1:44 pm, Apr 15, 2026

CUSTOMER'S ORDER NO.	RECEIVED BY:
----------------------	--------------



PAYMENT ADDRESS:
 Turner Pest Control LLC • P.O. Box 600323 • Jacksonville, Florida 32260-0323
 904-355-5300 • Toll Free: 800-225-5305 • turnerpest.com

Turner Pest Control LLC
 PO Box 600323
 Jacksonville, FL 32260-0323
 904-355-5300

Service Slip/Invoice

INVOICE:	622091656
DATE:	04/14/2026
ORDER:	622091656

Bill To: [176599]
 Durbin Crossing CDD
 475 W Town Pl Ste 114
 Saint Augustine, FL 32092-3649

Work Location: [176599] 904-230-2011
 Durbin Crossing CDD
 730 N Durbin Pkwy
 St Johns, FL 32259-8217

Work Date	Time	Target Pest	Technician	Time In
04/14/2026	11:03 AM			11:03 AM
Purchase Order	Terms	Last Service	Map Code	Time Out
	NET 30	04/14/2026		11:22 AM

Service	Description	Price
CPCM	Commercial Pest Control - Monthly Service	\$86.35
		SUBTOTAL \$86.35
		TAX \$0.00
		AMT. PAID \$0.00
		TOTAL \$86.35
		AMOUNT DUE \$86.35

RECEIVED
 By Tara Lee at 9:47 am, Apr 15, 2026

TECHNICIAN SIGNATURE

CUSTOMER SIGNATURE

Balances outstanding over 30 days from the date of service may be subject to a late fee of the lesser of 1.5% per month (18% per year) or the maximum allowed by law. Customer agrees to pay accrued expenses in the event of collection.

I hereby acknowledge the satisfactory completion of all services rendered, and agree to pay the cost of services as specified above.

PLEASE PAY FROM THIS INVOICE



PAYMENT ADDRESS:
 Turner Pest Control LLC • P.O. Box 600323 • Jacksonville, Florida 32260-0323
 904-355-5300 • Toll Free: 800-226-5305 • turnerpest.com

Turner Pest Control LLC
 PO Box 600323
 Jacksonville, FL 32260-0323
 904-355-5300

Service Slip/Invoice

INVOICE:	622092158
DATE:	04/14/2026
ORDER:	622092158

Bill To: [137299]
 Durbin Crossing CDD
 C/o Vesta Properties
 200 Business Park Cir
 Saint Augustine, FL 32095-8822

Work Location: [137299] 904-230-2011
 Durbin Crossing North
 Amenity Center
 730 N Durbin Pkwy
 Jacksonville, FL 32259-8217

Work Date	Time	Target Pest	Technician	Time In
04/14/2026	11:04 AM	MOSQUITO		11:04 AM
Purchase Order	Terms	Last Service	Map Code	Time Out
	NET 30	04/14/2026		11:23 AM

Service	Description	Price
CPCMOSULV	Commercial Mosquito Service	\$166.05
		SUBTOTAL \$166.05
		TAX \$0.00
		AMT. PAID \$0.00
		TOTAL \$166.05
		AMOUNT DUE \$166.05

RECEIVED
 By Tara Lee at 9:48 am, Apr 15, 2026

(Handwritten signature)

TECHNICIAN SIGNATURE

CUSTOMER SIGNATURE

Balances outstanding over 30 days from the date of service may be subject to a late fee of the lesser of 1.5% per month (18% per year) or the maximum allowed by law. Customer agrees to pay accrued expenses in the event of collection.

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PLEASE PAY FROM THIS INVOICE

002092158 04/14/2026 11:04 AM 11:23 AM 04/15/2026 09:48 AM



PAYMENT ADDRESS:
 Turner Pest Control LLC • P.O. Box 600323 • Jacksonville, Florida 32260-0323
 904-355-5300 • Toll Free: 800-226-5305 • turnerpest.com

Turner Pest Control LLC
 PO Box 600323
 Jacksonville, FL 32260-0323
 904-355-5300

Service Slip/Invoice

INVOICE:	622158690
DATE:	04/14/2026
ORDER:	622158690

Bill To: [137299]
 Durbin Crossing CDD
 C/o Vesta Properties
 200 Business Park Cir
 Saint Augustine, FL 32095-8822

Work Location: [137299] 904-230-2011
 Durbin Crossing North
 Amenity Center
 730 N Durbin Pkwy
 Jacksonville, FL 32259-8217

Work Date	Time	Target Pest	Technician	Time In
04/14/2026	10:01 AM			10:01 AM
Purchase Order	Terms	Last Service	Map Code	Time Out
	NET 30	04/14/2026		10:37 AM

Service	Description	Price
WC-RETREAT 10	COMMERCIAL WARRANTY - RETREAT 10 YEARS AMENITY CENTER NORTH	\$361.48
		SUBTOTAL \$361.48
		TAX \$0.00
		AMT. PAID \$0.00
		TOTAL \$361.48
		AMOUNT DUE \$361.48

RECEIVED
 By Tara Lee at 9:48 am, Apr 15, 2026

Tara Lee

TECHNICIAN SIGNATURE

CUSTOMER SIGNATURE

Balances outstanding over 30 days from the date of service may be subject to a late fee of the lesser of 1.5% per month (18% per year) or the maximum allowed by law. Customer agrees to pay accrued expenses in the event of collection.

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PLEASE PAY FROM THIS INVOICE



PAYMENT ADDRESS:
 Turner Pest Control LLC • P.O. Box 600323 • Jacksonville, Florida 32260-0323
 904-355-5300 • Toll Free: 800-225-5305 • turnerpest.com

Turner Pest Control LLC
 PO Box 600323
 Jacksonville, FL 32260-0323
 904-355-5300

Service Slip/Invoice

INVOICE:	622158699
DATE:	04/14/2026
ORDER:	622158699

Bill To: [137801]
 Durbin Crossing South Amenity Cntr
 C/o Vesta Properties
 200 Business Park Cir
 Saint Augustine, FL 32095-8822

Work Location: [137801] 904-230-2011
 Durbin Crossing South
 Amenity Center
 145 S Durbin Pkwy
 Saint Johns, FL 32259-7224

Work Date	Time	Target Pest	Technician	Time In
04/14/2026	10:41 AM			10:41 AM
Purchase Order	Terms	Last Service	Map Code	Time Out
	NET 30	04/14/2026		11:30 AM

Service	Description	Price
---------	-------------	-------

WC-RETREAT 10	COMMERCIAL WARRANTY - RETREAT 10 YEARS	\$361.48
---------------	--	----------

SUBTOTAL	\$361.48
TAX	\$0.00
AMT. PAID	\$0.00
TOTAL	\$361.48

AMOUNT DUE \$361.48

RECEIVED
 By Tara Lee at 9:48 am, Apr 15, 2026

Tara Lee

TECHNICIAN SIGNATURE

CUSTOMER SIGNATURE

Balances outstanding over 30 days from the date of service may be subject to a late fee of the lesser of 1.5% per month (18% per year) or the maximum allowed by law. Customer agrees to pay accrued expenses in the event of collection.

I hereby acknowledge the satisfactory completion of all services rendered, and agree to pay the cost of services as specified above.

PLEASE PAY FROM THIS INVOICE



YELLOWSTONE

LANDSCAPE SERVICE

INVOICE

INVOICE #	INVOICE DATE
1119676	3/2/2026
TERMS	PO NUMBER
Net 30	

Bill To:

Durbin Crossing CDD
 c/o Vesta Property Services
 145 South Durbin Parkway
 St. Johns, FL 32259

Property Name: Durbin Crossing CDD

Address: 145 South Durbin Parkway
 St. Johns, FL 32259

Remit To:

Yellowstone Landscape
 PO Box 101017
 Atlanta, GA 30392-1017

Invoice Due Date: April 1, 2026

Invoice Amount: \$1,500.00

Description	Current Amount
Locate and troubleshoot valve failure in ball fields	
Irrigation Repairs	\$1,500.00

RECEIVED

By Tara Lee at 11:54 am, Apr 21, 2026

Invoice Total \$1,500.00

Irrigation Repairs

1.320.53800.46400

Should you have any questions or inquiries please call (386) 437-6211.



Atlantic Companies, Inc.
 Tel. 904-743-8444
 www.smarthome.biz
 sales@smarthome.biz

Durbin Crossing North Cdd
 475 West Town Place Ste 114
 St Augustine FL 32092

PLEASE PAY BY	AMOUNT	INVOICE DATE
04/15/2026	\$279.96	04/15/2026

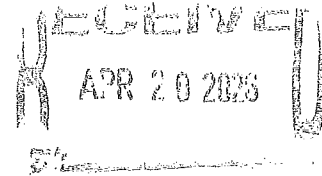
INVOICE NO. 441638

Site: 730 N Durbin Pkwy St Johns
 Site Address: 730 N Durbin Pkwy
 St Johns FL 32259
 Period: 05/01/2026 to 04/30/2027
 Recurring No.: 16188
 Job Name:
 Order No.:

RECEIVED
 By Tara Lee at 8:08 am, Apr 24, 2026

Description

Please find attached invoice for your Annual monitoring services.



MONITORING - ANNUAL

Item	Quantity	Unit Price	Total
Security Phone Line Monitoring	12.00	\$23.33	\$279.96
Sub-Total ex Tax			\$279.96
Tax			\$0.00
Total			\$279.96

"Thank you—we really appreciate your business! Please send payment within 21 days of receiving this Invoice.

IMPORTANT: Please remember to test your system monthly.
 Need automation for your home? Visit us online at www.smarthome.biz

There will be a 1.5% Interest charge per month on late invoices.

Sub-Total ex Tax	\$279.96
Tax	\$0.00
Total inc Tax	\$279.96
Amount Applied	\$0.00
Balance Due	\$279.96

Dolphin Backflow, Inc.

Plumbing Contractor

P. O. Box 2591
Orange Park, FL 32067-2591
www.dolphinbackflow.com

Phone: (904) 269-5489 FAX (904) 215-6025

Invoice

Plumbing CFC1428994
Underground Utilities: CUC 1224448
Fire Protection: FPC11-000004

BILL TO

Durbin Crossing CDD
475 West Town Place, Ste 114
St. Augustine, FL 32092

DATE	INVOICE #
4/3/2026	47702

P.O. NO.	TERMS
	Due on receipt

WE SEND INSPECTION REPORT TO UTILITY

DESCRIPTION	QUANTITY	PRICE	AMOUNT
Inspection and Certification of Backflow Preventer: Durbin Crossing, 730 Durbin Pkwy, St. Johns, FL 32259	3	45.00	135.00
Wilkins RP 2.0" Model: 975XL2 SN: ACQ2053 Meter #85083672 - Irrigation Wilkins RP 2.0" Model: 975XL2 SN: ACR3275 Meter #85083672 - Process Wilkins RP 2.5" Model: 375 SN: L122108 Meter #83113743 - Potable			
JEA Report Submission Fee Account #8268402655	1	4.50	4.50
<i>Repairs & Replacements</i> <i>1.320.53800.44200</i>			
RECEIVED <i>By Tara Lee at 9:40 am, Apr 22, 2026</i>			
EMAIL ADDRESS OR TEXT NUMBER NEEDED FOR CREDIT CARD RECEIPTS			
We Accept Visa, Mastercard, AMX, Discover			
Credit Card #	Exp.	CVV	Billing Zip Code
			BALAN... \$139.50
A 10% fee will be charged on all invoices unpaid after 60 days.			
Thank you for your continued business.			

Dynamic Security Professionals, Inc.

Invoice

P.O. Box 23861
 Jacksonville, FL 32241
 EF0001108

Date	Invoice #
4/23/2026	47148

Bill To
Durbin Crossing CDD 475 West Town Place Suite 114 St. Augustine, FL 32092

Location
Durbin Crossing South Amenity 145 S. Durbin Parkway St. Johns, FL 32259

P.O. No.	Terms
Zach Davidson	Due on receipt

Quantity	Description	Rate	Amount
50	26 Bit Proximity Access Control Cards for Keyscan System (Dropped Off to Site) <i>Recreational Passes</i> <i>1.320.53200, 44300</i>	10.00	500.00

Thank you for your business.

Subtotal	\$500.00
Sales Tax (6.5%)	\$0.00
Total	\$500.00
Payments/Credits	\$0.00
Balance Due	\$500.00

RECEIVED
 By Tara Lee at 1:56 pm, Apr 23, 2026

KAD ELECTRIC COMPANY
P.O. BOX 8567
FLEMING ISLAND FL 32006-0014

Invoice

DATE	INVOICE #
4/21/2026	5126

BILL TO
Durbin Crossing CDD 475 West Town Place, Suite 114 St. Augustine FL 32092

P.O. NO.	TERMS	JOB
	Due on receipt	26-918

ITEM	QUANTITY	DESCRIPTION	RATE	AMOUNT
		South Amenity Center		
Elec. Labor	1		1,100.00	1,100.00
Elec. Matrl	1		35.00	35.00
Elec. Labor	1	1 lift	265.00	265.00
		Demoed old pole base & epoxy new anchor bolts Installed new light pole Replaced 2 ballast kits.		
<p><i>Repairs + Replacements</i></p> <p><i>1,320.5300 + 442.00</i></p>				
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> <p>RECEIVED By Tara Lee at 9:40 am, Apr 22, 2026</p> </div>				

Thank you for your business. We appreciate it very much.			Total	\$1,400.00
			Payments/Credits	\$0.00
			Balance Due	\$1,400.00
Phone #	Fax #	E-mail		
904-541-1000	904-215-3475	LDEASE@AOL.COM		

KAD ELECTRIC COMPANY
P.O. BOX 8567
FLEMING ISLAND FL 32006-0014

Invoice

DATE	INVOICE #
4/21/2026	5127

BILL TO
Durbin Crossing CDD 475 West Town Place, Suite 114 St. Augustine FL 32092

P.O. NO.	TERMS	JOB
	Due on receipt	26-906

ITEM	QUANTITY	DESCRIPTION	RATE	AMOUNT
		South Amenity Center		
Elec. Labor	1	Removed leaning tennis court light pole.	485.00	485.00
Elec. Labor	1	lift	265.00	265.00
<p><i>Repairs & Replacements</i></p> <p><i>1,320,538.00, 442.00</i></p>				
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> <p>RECEIVED By Tara Lee at 9:40 am, Apr 22, 2026</p> </div>				

Thank you for your business. We appreciate it very much.		
Phone #	Fax #	E-mail
904-541-1000	904-215-3475	LDEASE@AOL.COM

Total	\$750.00
Payments/Credits	\$0.00
Balance Due	\$750.00

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/08/26	00216	3/31/26	209615	202603	600-53800	61000			RPL PICKETS-367(N)/207(S) ALL WEATHER CONTRACTORS INC	*	14,980.00	14,980.00	000296
4/21/26	00087	4/06/26	1857.A	202604	600-53800	61000			FNL PMT-SOUTH GYM DOORS ACE DOOR & WINDOW COMPANY INC	*	12,657.44	12,657.44	000297
4/21/26	00087	4/08/26	1856.A	202604	600-53800	61000			FNL PMT-NORTH GYM DOORS ACE DOOR & WINDOW COMPANY INC	*	18,676.76	18,676.76	000298
TOTAL FOR BANK B											46,314.20		
TOTAL FOR REGISTER											46,314.20		

DURB DURBIN CROSS TLEE



Invoice

Date:	Invoice #:
3/31/2026	209615

1702 Lindsey Road
 Jacksonville, FL 32221-6791
 Office 904-781-7060

Bill To	
Durbin Crossing CDD 475 West Town Place Vesta Property Services Suite 114 St Augustine, FL 32092	
Email	Terms
Zdavidson@vestapropertyservices.com	Due Upon Receipt

Work Performed At		
Durbin Crossing CDD 145 S Durbin Parkway PROPERTY St Johns, FL 32259 Zach Davidson		
Purchase Order	Rep	Work Order
-	PM BRIAN LEONARD	280078

Item	Description	Amount
	<p>Final Billing</p> <p>Provide all labor and materials to replace 367 pickets at North location and 207 pickets at South location. Painting or staining work is to be done by others after the pressure treated materials dry out - do not coat for 45 days.</p> <p>Total \$14,980.00</p> <p><i>Capital Reserves</i></p> <p><i>Bollard / Rope Replacements</i></p> <div style="border: 1px solid black; padding: 5px; text-align: center;"> <p>RECEIVED By Tara Lee at 3:24 pm, Apr 07, 2026</p> </div> <p>If paying by credit card, a 3% surcharge will be added. Total due will be \$15,429.40</p>	\$14,980.00

ALL WORK WAS INSPECTED AND PERFORMED IN A PROFESSIONAL MANNER. All material is guaranteed to be as specified, and the above work was completed in a substantial workmanlike manner. This is a full invoice due and payable by above due date in accordance with our agreement. Late charges will be assessed thereafter due date listed above at a rate of 1.5% per month. All disputes are to be submitted in writing by mail, fax or email within 30 days from invoice date. Paying by credit card is subject to a 3% surcharge. You further agree to waive any right to jury trial in any action relating to these

Subtotal:	\$14,980.00
Sales Tax:	\$0.00
Invoice Total:	\$14,980.00
Payments and Credits:	\$0.00

INVOICE

Ace Door & Window
 2220 Corporate Square Blvd
 Jacksonville, FL 32216
 (904) 727-6811

Sales Representative
 Doug Stuard
 (904) 508-6517
 doug@acedoor.com



Durbin Crossing
Durbin Crossing.,
475 West Town Place
Saint Augustine, FL 32092
Job #10745

Invoice # 1857.A
Date 4/6/2026
Amount Due \$12,657.44
Due Date Due on Receipt

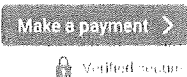
Item	Description	Qty
South Gym Double Doors - Slabs Only for Qty. 2 Double Doors		
Fiberglass Double Door	Location: South Gym - Double Doors	4.00
	Solid Mahogany Wood Doors (Slabs Only) Manufacturer: Exclusive Wood Doors Style: 3/4 Lite over 2 Panels Glass: Clear Low E366 Impact Glass Grid: 3 Wide x 6 High Simulated Divided Lites - Bars are 1-3/4" Wide Frame: NONE Hinges: Oil Rub Bronze Swing: Left Hand Outswing Active Panel Bore: Single Inactive Bore: None Sill: NONE Weather Stripping: NONE Panel Finish: Un-Finished	
MATERIALS	Door T-Astragals Mahogany	2.00
MATERIALS	Emtek 4" x 4" Stainless Steel Heavy Duty 1/4" Radius Corner Ball Bearing Door Hinge (Pair of Hinges)	8.00
MATERIALS	Master Lock SLCHKE10B Heavy Duty Lever Style, Grade 2 Commercial Keyed Entry Door Lock with Bump Stop, Oil Rubbed Bronze Finish	2.00
5000 Series Closer DU	5000 Series Adj. 1-6 Closer Finish: Bronze	4.00
8/0 Single Door	Installation of single door - Slab Only 8/0 Remove Existing Door Slabs Route / Bore New Doors on Site to match existing frame hinge / strike locations Install New Door Slabs Install New Hardware Install New Door Closures	4.00

Re-Use Kick Plates

Item	Description	Qty
Haul Away Doors	Haul Away Old Door(s) & Debris	2.00
Shipping	Shipping & Handling	1.00
Section		
Thank You	Thank You	1.00

Sub Total	\$25,314.88
Total	\$25,314.88
Payment 7/28/2025	\$12,657.44
Amount Paid	\$12,657.44
Balance Due	\$12,657.44

*Card payment may incur a surcharge which is calculated at checkout.



SPECIAL INSTRUCTIONS

Lead Time: 24 - 28 weeks (Standard Shipping)
 For Expedited Shipping (14-16 Weeks) ADD: \$1,800.00 to this estimate
 Subject to change
 No Painting/Staining Included

RECEIVED
 By Tara Lee at 1:44 pm, Apr 15, 2026

Exterior Door Enhancement

Capital Reserve

I N V O I C E

Ace Door & Window
 2220 Corporate Square Blvd
 Jacksonville, FL 32216
 (904) 727-6811

Sales Representative
 Doug Stuard
 (904) 508-6517
 doug@acedoor.com



Durbin Crossing
Durbin Crossing.,
475 West Town Place
Saint Augustine, FL 32092
Job #10745

Invoice # 1856.A
Date 4/8/2026
Amount Due \$18,676.76
Due Date Due on Receipt

Item	Description	Qty
North Gym Double Doors & Single Doors - Slabs Only for Qty. 2 Double Doors & 2 Single Doors		
Fiberglass Double Door	Location: North Gym - Double & Single Doors	6.00
	Solid Mahogany Wood Doors (Slabs Only) Manufacturer: Exclusive Wood Doors Style: 3/4 Lite over 1 Panel Glass: Clear Low E366 Impact Glass Grid: 3 Wide x 7 High Simulated Divided Lites - Bars are 7/8" Wide Frame: NONE Hinges: Oil Rub Bronze Swing: Left Hand Outswing Double Doors - 1 Left Hand Outswing Single Door & 1 Right Hand Outswing Single Door Active Panel Bore: Single Inactive Bore: None Sill: NONE Weather Stripping: NONE Panel Finish: Un-Finished	
MATERIALS	Door T-Astragals Mahogany	2.00
MATERIALS	Emtek 4" x 4" Stainless Steel Heavy Duty 1/4" Radius Corner Ball Bearing Door Hinge (Pair of Hinges)	12.00
MATERIALS	Master Lock SLCHKE10B Heavy Duty Lever Style, Grade 2 Commercial Keyed Entry Door Lock with Bump Stop, Oil Rubbed Bronze Finish	3.00
	Re-Using Existing Keypad Handle for Left Double Door	
5000 Series Closer DU	5000 Series Adj. 1-6 Closer Finish: Bronze	6.00

Item	Description	Qty
8/0 Single Door	Installation of single door - Slab Only 8/0 Remove Existing Door Slabs Route / Bore New Doors on Site to match existing frame hinge / strike locations Install New Door Slabs Install New Hardware Install New Door Closures ***Re-Use Kick Plates***	6.00
Haul Away Doors	Haul Away Old Door(s) & Debris	4.00
Shipping	Shipping & Handling	1.00
Section		
Thank You	Thank You	1.00

Sub Total \$37,353.52

Total \$37,353.52


Payment \$18,676.76
7/28/2025

Amount Paid \$18,676.76

Balance Due \$18,676.76

*Card payment may incur a surcharge which is calculated at checkout.

Make a payment >

 Verified secure

SPECIAL INSTRUCTIONS

Lead Time: 24 - 28 weeks (Standard Shipping)

For Expedited Shipping (14-16 Weeks) ADD: \$2,700.00 to this estimate

Subject to change

No Painting/Staining Included

RECEIVED
By Tara Lee at 1:44 pm, Apr 15, 2026

Exterior Door Enhancement

Capital Reserve

SIXTH ORDER OF BUSINESS

**DURBIN CROSSING
COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2025**

**DURBIN CROSSING COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Durbin Crossing Community Development District
St. Johns County, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Durbin Crossing Community Development District, St. Johns County, Florida ("District") as of and for the fiscal year ended September 30, 2025, 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 financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2025, and the respective changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

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

In performing an audit in accordance with GAAS, 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 and budgetary comparison information 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 Information Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c) but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated April 28, 2026, 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 the District's on 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.

April 28, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Durbin Crossing Community Development District, St. Johns County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2025. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position deficit balance of (\$18,103,586).
- The change in the District's total net position in comparison with the prior fiscal year was \$2,002,722, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2025, the District's governmental funds reported combined ending fund balances of \$4,565,545, an increase of \$220,815 in comparison with the prior fiscal year. The total fund balance is non-spendable for prepaid items and deposits, restricted for debt service, assigned to capital reserves and subsequent year's expenditures, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

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 the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being 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.

The government-wide financial statements include all governmental activities that are principally supported by special assessment revenues. The District does not have any business-type activities. The governmental activities of the District include the general government (management), recreation and maintenance functions.

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 one fund category: governmental funds.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

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 District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three governmental funds for external reporting. 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, debt service fund and capital projects fund, all of which are considered 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.

Notes to the 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

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, liabilities exceeded assets at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

	NET POSITION	
	SEPTEMBER 30,	
	2025	2024
Current and other assets	\$ 4,607,559	\$ 4,432,373
Capital assets, net of depreciation	5,629,807	5,697,934
Total assets	10,237,366	10,130,307
Current liabilities	515,655	2,396,145
Long-term liabilities	27,825,297	27,840,470
Total liabilities	28,340,952	30,236,615
Net position		
Net investment in capital assets	(22,195,490)	(6,651,816)
Restricted	2,357,547	1,894,848
Unrestricted	1,734,357	(15,349,340)
Total net position	\$ (18,103,586)	\$ (20,106,308)

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position increased during the most recent fiscal year. The majority of the increase represents the extent to which ongoing program revenues exceeded the cost of operations and depreciation expense.

Key elements of the change in net position are reflected in the following table:

	CHANGES IN NET POSITION	
	FOR THE FISCAL YEAR ENDED SEPTEMBER 30,	
	2025	2024
Revenues:		
Program revenues		
Charges for services	\$ 5,857,580	\$ 5,762,257
Operating grants and contributions	144,302	537,733
General revenues		
Miscellaneous	314,141	16,145
Investment earnings	84,368	249,761
Total revenues	<u>6,400,391</u>	<u>6,565,896</u>
Expenses:		
General government	513,153	227,026
Physical environment	1,516,994	2,218,515
Parks and recreation	1,176,465	1,196,553
Interest	1,191,057	1,246,559
Total expenses	<u>4,397,669</u>	<u>4,888,653</u>
Change in net position	2,002,722	1,677,243
Net position - beginning	<u>(20,106,308)</u>	<u>(21,783,551)</u>
Net position - ending	<u>\$ (18,103,586)</u>	<u>\$ (20,106,308)</u>

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2025 was \$4,397,669. The majority of the costs of the District's activities were paid by program revenues. Program revenues are comprised primarily of assessments and miscellaneous revenues. In total, expenses, including depreciation, decreased from the prior fiscal year as a result of a decrease in maintenance expense.

GENERAL BUDGETING 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. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2025 was amended to increase revenues by \$29,751 and increase appropriations by \$27,694.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2025, the District had \$12,785,719 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$7,155,912 has been taken, which resulted in a net book value of \$5,629,807. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2025, the District had \$28,050,000 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will remain fairly constant.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Durbin Crossing Community Development District's Finance Department at 475 West Town Place, Suite 114, St. Augustine, FL 32092.

**DURBIN CROSSING COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2025**

	Governmental Activities
ASSETS	
Cash	\$ 655,816
Investments	1,086,390
Assessments receivable	61,949
Prepaid items and deposits	5,200
Restricted assets:	
Investments	2,798,204
Capital assets:	
Depreciable, net	5,629,807
Total assets	10,237,366
 LIABILITIES	
Accounts payable	42,014
Accrued interest payable	473,641
Non-current liabilities:	
Due within one year	1,870,000
Due in more than one year	25,955,297
Total liabilities	28,340,952
 NET POSITION	
Net investment in capital assets	(22,195,490)
Restricted for debt service	2,357,547
Unrestricted	1,734,357
Total net position	\$ (18,103,586)

See notes to the financial statements

**DURBIN CROSSING COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

<u>Functions/Programs</u>	Program Revenues			Net (Expense) Revenue and Changes in Net Position
<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>	
Primary government:				
Governmental activities:				
General government	\$ 513,153	\$ 513,153	\$ -	\$ -
Physical environment	1,516,994	2,212,325	-	695,331
Culture and recreation	1,176,465	9,745	-	(1,166,720)
Interest on long-term debt	1,191,057	3,122,357	144,302	2,075,602
Total governmental activities	4,397,669	5,857,580	144,302	1,604,213
General revenues:				
				314,141
				84,368
				398,509
				2,002,722
				(20,106,308)
				\$ (18,103,586)

See notes to the financial statements

**DURBIN CROSSING COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
ASSETS				
Cash	\$ 328,218	\$ -	\$ 327,598	\$ 655,816
Investments	271,809	2,798,204	814,581	3,884,594
Assessments receivable	28,965	32,984	-	61,949
Prepaid items and deposits	5,200	-	-	5,200
Total assets	<u>\$ 634,192</u>	<u>\$ 2,831,188</u>	<u>\$ 1,142,179</u>	<u>\$ 4,607,559</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 33,214	-	\$ 8,800	\$ 42,014
Total liabilities	<u>33,214</u>	<u>-</u>	<u>8,800</u>	<u>42,014</u>
Fund balances:				
Nonspendable:				
Prepaid items and deposits	5,200	-	-	5,200
Restricted for:				
Debt service	-	2,831,188	-	2,831,188
Assigned to:				
Subsequent year's expenditures	22,227	-	-	22,227
Capital reserves	-	-	1,133,379	1,133,379
Unassigned	573,551	-	-	573,551
Total fund balances	<u>600,978</u>	<u>2,831,188</u>	<u>1,133,379</u>	<u>4,565,545</u>
Total liabilities and fund balances	<u>\$ 634,192</u>	<u>\$ 2,831,188</u>	<u>\$ 1,142,179</u>	<u>\$ 4,607,559</u>

See notes to the financial statements

**DURBIN CROSSING COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2025**

Fund balance - governmental funds		\$ 4,565,545
<p>Amounts reported for governmental activities in the statement of net position are different because:</p> <p>Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.</p>		
Cost of capital assets	12,785,719	
Accumulated depreciation	<u>(7,155,912)</u>	5,629,807
<p>Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.</p>		
Accrued interest payable	(473,641)	
Bonds payable	<u>(27,825,297)</u>	<u>(28,298,938)</u>
Net position of governmental activities		<u>\$ (18,103,586)</u>

See notes to the financial statements

**DURBIN CROSSING COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
REVENUES				
Assessments	\$ 2,725,478	\$ 3,122,357	\$ -	\$ 5,847,835
Miscellaneous	23,886	-	300,000	323,886
Interest earnings	36,894	144,302	47,474	228,670
Total revenues	<u>2,786,258</u>	<u>3,266,659</u>	<u>347,474</u>	<u>6,400,391</u>
EXPENDITURES				
Current:				
General government	223,735	-	289,418	513,153
Physical environment	1,275,793	-	-	1,275,793
Culture and recreation	913,570	-	-	913,570
Debt service:				
Principal	-	1,845,000	-	1,845,000
Interest	-	1,196,091	-	1,196,091
Capital outlay	-	-	435,969	435,969
Total expenditures	<u>2,413,098</u>	<u>3,041,091</u>	<u>725,387</u>	<u>6,179,576</u>
Excess (deficiency) of revenues over (under) expenditures	373,160	225,568	(377,913)	220,815
OTHER FINANCING SOURCES (USES)				
Transfers in/out	(221,309)	-	221,309	-
Total other financing sources (uses)	<u>(221,309)</u>	<u>-</u>	<u>221,309</u>	<u>-</u>
Net change in fund balances	151,851	225,568	(156,604)	220,815
Fund balances - beginning	<u>449,127</u>	<u>2,605,620</u>	<u>1,289,983</u>	<u>4,344,730</u>
Fund balances - ending	<u>\$ 600,978</u>	<u>\$ 2,831,188</u>	<u>\$ 1,133,379</u>	<u>\$ 4,565,545</u>

See notes to the financial statements

**DURBIN CROSSING COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

Net change in fund balances - total governmental funds	\$ 220,815
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures; however, the cost of capital assets is eliminated in the statement of activities and capitalized in the statement of net position.	435,969
Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	1,845,000
Depreciation on capital assets is not recognized in the governmental fund financial statements, however, these amounts are recognized as expenses in the government-wide statement of activities.	(504,096)
Amortization of Bond discounts/premiums is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities. □	(19,827)
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the governmental fund financial statements.	24,861
Change in net position of governmental activities	<u>\$ 2,002,722</u>

See notes to the financial statements

**DURBIN CROSSING COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - NATURE OF ORGANIZATION AND REPORTING ENTITY

Durbin Crossing Community Development District (the "District") was created on November 5, 2003 by Rule 42MM-1 by the Florida Land and Water Adjudicatory Commission, under 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, power to borrow money and issue bonds, and to levy and assess 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 operations of the infrastructure within the District.

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

The Board has the responsibility for:

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. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District 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.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic 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 are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to residents and non-residents of the District who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment; operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as general revenues.

NOTE 2 - 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 to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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 government 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

Assessments are non-ad valorem assessments on benefited property within the District. Operating and maintenance assessments are based upon the adopted budget and levied annually at a public hearing of the District. Debt service assessments are levied when Bonds are issued and certified for collection on an annual basis. The District may collect assessments directly or utilize the uniform method of collection under Florida Statutes. Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are mailed by the County Tax Collector on November 1 and due on or before March 31 of each year. Property owners may prepay a portion or all of the debt service assessments on their property subject to various provisions in the Bond documents.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

Capital Projects Fund

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

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 government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to Note covenants or other contractual restrictions.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

The State Board of Administration's ("SBA") Local Government Surplus Funds Trust Fund ("Florida PRIME") is a "2a-7 like" pool. A "2a-7 like" pool is an external investment pool that is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a-7 of the Investment Company Act of 1940, which comprises the rules governing money market funds. Thus, the pool operates essentially as a money market fund. The District has reported its investment in Florida PRIME at amortized cost for financial reporting purposes.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

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.

Capital Assets

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns 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.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

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

	<u>Assets</u>	<u>Years</u>
Buildings		30
Improvements other than buildings		10 - 30
Equipment		5 - 7

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.

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as 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 debt service expenditures.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fund Equity/Net Position

In the fund financial statements, governmental funds report non-spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover difference in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements is categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Note covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

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.

NOTE 3 - BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriations for annually budgeted funds lapse at the end of the year.

NOTE 4 - 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 4 - DEPOSITS AND INVESTMENTS (Continued)

Investments

The District's investments were held as follows at September 30, 2025:

	Amortized Cost	Credit Risk	Maturities
Florida PRIME	\$ 809,748	S&P AAAm	Weighted average of the fund portfolio: 47 days
US Bank Money Market Fund	3,074,846	N/A	N/A
	<u>\$ 3,884,594</u>		

Credit risk – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk – The District places no limit on the amount the District may invest in any one issuer.

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

However, the Bond Indenture limits the type of investments held using unspent proceeds.

Fair Value Measurement – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1: Investments* whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. For external investment pools that qualify to be measured at amortized cost, the pool's participants should also measure their investments in that external investment pool at amortized cost for financial reporting purposes. Accordingly, the District's investments have been reported at amortized cost above.

NOTE 4 - DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

External Investment Pool – With regard to redemption gates, Chapter 218.409(8)(a), Florida Statutes, states that “The principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the moneys in the trust fund. However, the Executive Director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the Board can invest moneys entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the Trustees, the Joint Legislative Auditing Committee, the Investment Advisory Council, and the Participant Local Government Advisory Council. The Trustees shall convene an emergency meeting as soon as practicable from the time the Executive Director has instituted such measures and review the necessity of those measures. If the Trustees are unable to convene an emergency meeting before the expiration of the 48-hour moratorium on contributions and withdrawals, the moratorium may be extended by the Executive Director until the Trustees are able to meet to review the necessity for the moratorium. If the Trustees agree with such measures, the Trustees shall vote to continue the measures for up to an additional 15 days. The Trustees must convene and vote to continue any such measures before the expiration of the time limit set, but in no case may the time limit set by the Trustees exceed 15 days.” With regard to liquidity fees, Florida Statute 218.409(4) provides authority for the SBA to impose penalties for early withdrawal, subject to disclosure in the enrollment materials of the amount and purpose of such fees. At present, no such disclosure has been made.

As of September 30, 2025, there were no redemption fees or maximum transaction amounts, or any other requirements that serve to limit a participant’s daily access to 100% of their account value.

NOTE 5 – INTERFUND TRANSFERS

Interfund transfers for the fiscal year ended September 30, 2025 were as follows:

Fund	Transfer in	Transfer out
General	\$ -	\$ 221,309
Capital projects	221,309	-
Total	\$ 221,309	\$ 221,309

Transfers are used to move revenues from the fund where collection occurs to the fund where funds have been reallocated for use. In the case of the District, transfers from the general fund to the capital projects fund were made to fund capital reserves in accordance with the budget.

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2025 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, being depreciated				
Buildings	\$ 6,741,826	\$ -	\$ -	\$ 6,741,826
Improvements other than buildings	5,512,712	248,758	-	5,761,470
Equipment	95,212	187,211	-	282,423
Total capital assets, being depreciated	12,349,750	435,969	-	12,785,719
Less accumulated depreciation for:				
Buildings	3,682,954	224,728	-	3,907,682
Improvements other than buildings	2,910,041	241,201	-	3,151,242
Equipment	58,821	38,167	-	96,988
Total accumulated depreciation	6,651,816	504,096	-	7,155,912
Governmental activities capital assets, net	\$ 5,697,934	\$ (68,127)	\$ -	\$ 5,629,807

NOTE 6 – CAPITAL ASSETS (Continued)

Depreciation expense was charged to function/programs as follows:

Physical environment	\$	241,201
Culture and recreation		<u>262,895</u>
Total depreciation expense	<u>\$</u>	<u>504,096</u>

NOTE 7 - LONG TERM LIABILITIES

Series 2017

In February 2017, the District issued \$37,825,000 of Senior Special Assessment Refunding Revenue Bond Series 2017A-1, and \$4,580,000 of Subordinate Special Assessment Refunding Bonds, Series 2017A-2 consisting of various Term Bonds with due dates from May 1, 2032 to May 1, 2037 and fixed interest rates ranging from 3.75% to 6.250%. The Bonds were issued to refund a portion of the District's previously outstanding Special Assessment Bonds, Series 2005A, acquire and construct certain assessable improvements, and pay certain costs associated with the issuance of the Bonds. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2018 through May 1, 2037.

The Series 2017 Bonds are subject to redemption at the option of the District prior to maturity. The Series 2017 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture. For the Series 2017 Bonds, this occurred during the current fiscal year as the District collected prepaid assessments and prepaid \$25,000 of the Series 2017A-1 Bonds and \$20,000 of the Series 2017A-2 Bonds.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2025.

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2025 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2017-1	\$ 26,860,000	\$ -	\$ 1,665,000	\$ 25,195,000	\$ 1,695,000
Series 2017-2	3,035,000	-	180,000	2,855,000	175,000
Less: original issue discount	(244,530)	-	(19,827)	(224,703)	-
Total	<u>\$ 29,650,470</u>	<u>\$ -</u>	<u>\$ 1,825,173</u>	<u>\$ 27,825,297</u>	<u>\$ 1,870,000</u>

NOTE 7 - LONG TERM LIABILITIES (Continued)

Long-term Debt Activity (Continued)

At September 30, 2025, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2026	\$ 1,870,000	\$ 1,136,738	\$ 3,006,738
2027	1,930,000	1,074,582	3,004,582
2028	2,000,000	1,008,268	3,008,268
2029	2,075,000	936,326	3,011,326
2030	2,150,000	861,638	3,011,638
2031-2035	12,310,000	2,805,726	15,115,726
2036-2037	5,715,000	360,114	6,075,114
	<u>\$ 28,050,000</u>	<u>\$ 8,183,392</u>	<u>\$ 36,233,392</u>

NOTE 8 - MANAGEMENT COMPANY

The District has contracted with a management company to perform services which include financial and accounting advisory services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

NOTE 9 - 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. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims during the past three years.

NOTE 10 - INTERLOCAL AGREEMENTS

The District entered into an interlocal agreement with St. Johns County on March 5, 2024. The agreement governs the shared use of certain reclaimed-water irrigation infrastructure, especially a 6-inch meter and related irrigation system on Islesbrook Parkway.

NOTE 11 - CONTINGENCIES

During the current year, the District entered into a settlement agreement with a vendor related to the resurfacing of the pool area, resulting in a settlement amount of \$300,000 received during the current year.

**DURBIN CROSSING COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Assessments	\$ 2,681,509	\$ 2,725,478	\$ 2,725,478	\$ -
Miscellaneous	30,000	23,886	23,886	-
Interest earnings	45,000	36,896	36,894	(2)
Total revenues	2,756,509	2,786,260	2,786,258	(2)
EXPENDITURES				
Current:				
General government	199,265	238,395	223,735	14,660
Physical environment	1,353,286	1,293,286	1,275,793	17,493
Culture and recreation	988,743	1,037,307	913,570	123,737
Total expenditures	2,541,294	2,568,988	2,413,098	155,890
Excess (deficiency) of revenues over (under) expenditures	215,215	217,272	373,160	155,888
OTHER FINANCING SOURCES (USES)				
Carry forward	6,094	4,037	-	(4,037)
Transfer in (out)	(221,309)	(221,309)	(221,309)	-
Total other financing sources (uses)	(215,215)	(217,272)	(221,309)	(4,037)
Net change in fund balances	\$ -	\$ -	151,851	\$ 151,851
Fund balance - beginning			449,127	
Fund balance - ending			\$ 600,978	

See notes to required supplementary information

**DURBIN CROSSING COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2025 was amended to increase revenues by \$29,751 and increase appropriations by \$27,694.

**DURBIN CROSSING COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	5
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	14
Employee compensation	\$11,000
Independent contractor compensation	\$2,781,726
Construction projects to begin on or after October 1; (\$65K)	There is a potential Construction Project "Sod Replacement" Budget \$180,000, Expenditures \$175,247
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	
Special assessment rate	O&M Residential \$677.53 - \$1,648.47 O&M Commercial \$0.54 Debt service Residential - Series 2017 - \$564.27 & \$2,164.34 Debt service Commercial - Series 2017 - \$0.71
Special assessments collected	\$5,847,835
Outstanding Bonds:	
Series 2017-1	\$25,195,000
Series 2017-2	\$2,855,000



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
Durbin Crossing Community Development District
St. Johns County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Durbin Crossing Community Development District, St. Johns County, Florida ("District") as of and for the fiscal year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated April 28, 2026.

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) to determine the 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 agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

April 28, 2026



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors
Durbin Crossing Community Development District
St. Johns County, Florida

We have examined Durbin Crossing Community Development District, St. Johns County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2025. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2025.

This report 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, management, and the Board of Supervisors of Durbin Crossing Community Development District, St. Johns County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

April 28, 2026



**MANAGEMENT LETTER PURSUANT TO THE RULES OF
THE AUDITOR GENERAL FOR THE STATE OF FLORIDA**

To the Board of Supervisors
Durbin Crossing Community Development District
St. Johns County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Durbin Crossing Community Development District, St. Johns County, Florida ("District") as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated April 28, 2026.

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 on Compliance and Other Matters Based on an Audit of the 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 those reports, which are dated April 28, 2026, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

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, as applicable, management, and the Board of Supervisors of Durbin Crossing Community Development District, St. Johns County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Durbin Crossing Community Development District, St. Johns County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

April 28, 2026

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

2024-01 Budget

Current Status: Recommendation has been implemented.

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2024, except as noted above.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2025.

3. 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.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2025.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2025. It is management's responsibility to monitor 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.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 24.

SEVENTH ORDER OF BUSINESS

RESOLUTION 2026-05
[FY 2027 BUDGET APPROVAL RESOLUTION]

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE DURBIN CROSSING COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGET(S) FOR FY 2027; SETTING A PUBLIC HEARING THEREON AND DIRECTING PUBLICATION; ADDRESSING TRANSMITTAL AND POSTING REQUIREMENTS; ADDRESSING SEVERABILITY AND EFFECTIVE DATE.

WHEREAS, for the fiscal year beginning October 1, 2026, and ending September 30, 2027 (“**FY 2027**”), the District Manager prepared and submitted to the Board of Supervisors (“**Board**”) of the Durbin Crossing Community Development District (“**District**”) prior to June 15, 2026, the proposed budget(s) attached hereto as **Exhibit A (“Proposed Budget”)**; and

WHEREAS, the Board now desires to set the required public hearing on the Proposed Budget.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE DURBIN CROSSING COMMUNITY DEVELOPMENT DISTRICT:

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget attached hereto as **Exhibit A** is hereby approved preliminarily.

2. **SETTING A PUBLIC HEARING; DIRECTING PUBLICATION.** A public hearing on said approved Proposed Budget is hereby declared and set for the following date, time, and location, and District staff is directed to provide notice of the same in accordance with Florida law:

DATE: August 24, 2026
TIME: 6: 00 p.m.
LOCATION: Durbin Crossing South Amenity Center
145 South Durbin Parkway
St. Johns, Florida 32259

3. **TRANSMITTAL TO LOCAL GENERAL PURPOSE GOVERNMENT; POSTING OF PROPOSED BUDGET.** The District Manager is hereby directed to (i) submit a copy of the Proposed Budget to the applicable local general-purpose government(s) at least 60 days prior to its adoption, and (ii) post the approved Proposed Budget on the District’s website in accordance with Chapter 189, Florida Statutes.

4. **SEVERABILITY; EFFECTIVE DATE.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 18TH DAY OF MAY, 2026.

ATTEST:

**DURBIN CROSSING COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A
Proposed Budget

Durbin Crossing

Community Development District

Proposed Budget
FY 2027

Presented by:



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3-8	<u>Narratives</u>
9	<u>Debt Service Fund Series 2017</u>
10	<u>Series 2017-1 Amortization Schedule</u>
11	<u>Series 2017-2 Amortization Schedule</u>
12	<u>Capital Reserve Fund</u>
13	<u>Assessment Schedule</u>

Durbin Crossing
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY 2026	Actuals Thru 4/30/26	Projected Next 5 Months	Projected Thru 9/30/26	Proposed Budget FY 2027
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REVENUES:

Special Assessments - Tax Roll	\$ 2,960,402	\$ 2,944,605	\$ 15,711	\$ 2,960,316	\$ 2,960,316
Interest Income	20,000	15,431	2,500	17,931	15,000
Insurance Proceeds	-	12,626	-	12,626	-
Other Revenues	30,000	7,816	7,184	15,000	15,000
Carry Forward Surplus	22,227	-	22,227	22,227	-

TOTAL REVENUES	\$ 3,032,629	\$ 2,980,479	\$ 47,621	\$ 3,028,101	\$ 2,990,316
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EXPENDITURES:

Administrative

Supervisor Fees	\$ 12,000	\$ 6,600	\$ 7,000	\$ 13,600	\$ 12,000
FICA Taxes	918	505	536	1,040	918
Assessment Roll Administration	5,732	5,732	-	5,732	5,732
Engineering Fees	13,000	9,108	3,893	13,000	13,000
Dissemination Fees	8,253	4,914	3,339	8,253	9,260
Attorney Fees	50,000	35,415	14,585	50,000	50,000
Annual Audit	4,600	5,000	-	5,000	5,100
Trustee Fees	11,880	10,650	1,230	11,880	11,880
Arbitrage Rebate	1,200	1,200	-	1,200	1,200
Impact Fee Administration	17,196	10,031	7,165	17,196	18,228
Management Fees	58,837	34,322	24,515	58,837	62,367
Information Technology	1,720	1,003	716	1,720	1,823
Website Maintenance	1,146	669	478	1,146	1,215
Telephone	800	158	642	800	800
Postage	3,000	1,297	1,703	3,000	3,000
Printing & Binding	2,000	242	1,758	2,000	2,000
Insurance General Liability	9,550	8,997	-	8,997	9,897
Legal Advertising	2,000	604	1,396	2,000	2,000
Other Current Charges	700	-	700	700	700
Office Supplies	150	4	146	150	150
Dues, Licenses & Subscriptions	175	175	-	175	175

TOTAL ADMINISTRATIVE	\$ 204,857	\$ 136,626	\$ 69,800	\$ 206,426	\$ 211,445
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Durbin Crossing
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY 2026	Actuals Thru 4/30/26	Projected Next 5 Months	Projected Thru 9/30/26	Proposed Budget FY 2027
Operations & Maintenance					
Amenity Center					
Insurance	\$ 45,064	\$ 41,380	\$ -	\$ 41,380	\$ 45,064
Repairs & Replacements	110,000	39,082	70,918	110,000	110,000
Recreational Passes	2,000	1,300	700	2,000	2,000
Office Supplies	5,000	2,678	2,322	5,000	5,000
Permit Fees	4,500	2,167	2,333	4,500	4,500
Utilities					
Water & Sewer	38,900	18,746	20,154	38,900	41,040
Electric	28,600	17,816	10,784	28,600	36,400
Cable/Phone/Internet	22,000	16,843	5,157	22,000	28,200
Security System	1,000	415	585	1,000	1,000
Amenity Center Management Contract					
Managerial (Vesta)	263,168	153,514	109,654	263,168	263,168
Staffing (Vesta)	281,809	164,388	117,421	281,809	281,809
Lifeguards (Vesta)	101,135	8,557	92,577	101,135	106,191
Mobile App/Website (Vesta)	3,605	2,103	1,502	3,605	3,605
Refuse Service	11,500	7,684	3,816	11,500	13,200
Pool Chemicals	35,700	21,016	14,684	35,700	39,000
Special Events	50,000	28,148	21,852	50,000	50,000
Holiday Décor	20,000	19,252	748	20,000	25,000
Pest Control	8,000	5,375	2,624	8,000	8,600
Pressure Washing	9,000	3,630	5,370	9,000	9,000
Fitness Equip Maintenance	8,500	1,121	7,379	8,500	8,500
TOTAL AMENITY CENTER	\$ 1,049,481	\$ 555,217	\$ 490,580	\$ 1,045,797	\$ 1,081,278
Grounds Maintenance					
Electric	\$ 10,000	\$ 5,164	\$ 4,836	\$ 10,000	\$ 11,726
Water & ReUse	325,000	134,149	153,108	287,257	325,600
Streetlighting	75,000	52,889	22,111	75,000	88,988
Lake Maintenance	57,289	33,626	23,662	57,289	60,000
Landscape Maintenance	579,135	337,829	241,306	579,135	596,510
Landscape Contingency	103,381	55,102	48,279	103,381	105,037
Mulch	65,000	67,200	-	67,200	72,395
Sod/Irrigation Replacement	450,000	442,319	-	442,319	-
Islesbrook Rd Sod Replacement	77,587	45,207	32,380	77,587	-
Fuel	900	496	404	900	1,000
Irrigation Repairs	35,000	17,291	17,709	35,000	35,000
Capital Reserve Funding	-	-	-	-	401,338
TOTAL GROUNDS MAINTENANCE	\$ 1,778,292	\$ 1,191,271	\$ 543,796	\$ 1,735,068	\$ 1,697,594
TOTAL EXPENDITURES	\$ 3,032,629	\$ 1,883,115	\$ 1,104,176	\$ 2,987,291	\$ 2,990,316
EXCESS REVENUES (EXPENDITURES)	\$ -	\$ 1,097,365	\$(1,056,555)	\$ 40,810	\$ -

Durbin Crossing
Community Development District
Budget Narrative
Fiscal Year 2027

REVENUES

Special Assessments - Tax Roll

The District will levy a Non-Ad Valorem assessment on all sold and platted parcels within the District in order to pay for the operating expenditures during the Fiscal Year. The assessments will be collected by the St. Johns County Tax Collectors Office.

Interest Income

The District earns interest on the monthly average collected balance for each of their investment accounts.

Other Revenues

Revenue received from access cards, rental fees, event fees, event sponsorships, insurance claims, and recreational programs.

Expenditures - Administrative

Supervisors Fees

Chapter 190 of the Florida Statutes allows members of the Board of Supervisors to be compensated \$200 for each meeting they attend. The budgeted amount for the fiscal year is based on all supervisors attending 12 meetings.

FICA Taxes

Payroll taxes on Board of Supervisor's compensation. The budgeted amount for the fiscal year is calculated at 7.65% of the total Board of Supervisor's payroll expenditures.

Assessment Roll Administration

Charge to the District for the services of Governmental Management Services, LLC to manage the assessment roll and Lien Books relating to the Series 2017A-1/A-2 bonds.

Engineering Fees

The District's engineering firm, Yuro & Associates, LLC, will be providing general engineering services to the District, including attendance and preparation for monthly board meetings, review invoices, etc.

Dissemination Fees

The District is required by the Securities and Exchange Commission to comply with Rule 15(c)(2)-12(b)(5), which relates to additional reporting requirements for un-rated bond issues.

<u>Contractor</u>	<u>Description</u>	<u>Monthly</u>	<u>Annual</u>
GMS	Dissemination Agent	\$ 730	\$ 8,760
Disclosure Services	Revised Amortization Schedules		500
	Total		\$ 9,260

Attorney Fees

General legal services provided by the law firm of Kutak Rock LLP, who provide general legal services to the District, including attendance and preparation for monthly CDD meetings, preparation and review of agreements, resolutions, etc.

Annual Audit

The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting Firm. The District has contracted with Grau and Associates to conduct their annual audit.

Trustee Fees

The District's Series 2017A-1/A-2 Special Assessment Bonds are held by a Trustee with US Bank. The amount represents the fee for the administration of the District's bond issue.

Arbitrage Rebate

The District is required to annually have an arbitrage rebate calculation on the District's Series 2017A-1/A-2 Special Assessment Bonds. The District will contract with an independent certified public accounting firm to calculate the rebate liability and submit a report to the District.

Impact Fee Administration

Charges to the District for the services of Governmental Management Services, LLC to collect St. Johns County Impact Fees on behalf of the District, manage the Series 2017A-1/A-2 Impact Fee Bonds, and maintain the Lien Books.

Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services, LLC. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the Management Agreement.

Durbin Crossing
Community Development District
Budget Narrative
Fiscal Year 2027

Expenditures - Administrative (continued)

Information Technology

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

Website Maintenance

Per Chapter 2014-22, Laws of Florida, all Districts must have a website to provide detailed information on the CDD as well as links to useful websites regarding compliance issues. This website will be maintained by GMS-SF, LLC and updated monthly.

Telephone

Internet and Wi-Fi service for the office.

Postage and Delivery

Actual postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

Insurance General Liability

The District's General Liability & Public Officials Liability Insurance policy is with a qualified entity that specializes in providing insurance coverage to governmental agencies. The amount is based upon similar Community Development Districts.

Printing and Binding

Copies used in the preparation of agenda packages, required mailings, and other special projects.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation.

Other Current Charges

This includes monthly bank charges and any other miscellaneous expenses incurred during the year.

Office Supplies

Supplies used in the preparation and binding of agenda packages, required mailings, and other special projects.

Dues, Licenses & Subscriptions

The District is required to pay an annual fee of \$175 to the Florida Department of Commerce.

Expenditures - Amenity Center

Insurance

The District's Property Insurance policy is with Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to governmental agencies. The amount budgeted represents the estimated premium for property insurance related to the Amenity Center.

Repairs & Replacements

Represents monies budgeted for repairs and replacements for the District.

Recreational Passes

Represents the estimated cost for access cards to the District's Amenity Center.

Office Supplies

Represents any supplies needed for the operation of the Amenity Center.

Permit Fees

Represents permit fees paid to the Department of Health for the swimming pool and fees associated with music licenses at the Amenity Center.

Water & Sewer

JEA provides water and sewer services for the District. The cost of water/sewer associated with the Recreation Facilities:

Meter #	Description	Monthly	Annual
86131620	145 S Durbin Pkwy Sewer	\$ 400	\$ 4,800
100717046	145 S Durbin Pkwy Reclaim	800	9,600
86131620	145 S Durbin Pkwy Water	120	1,440
67579848	145 S Durbin Pkwy Water	500	6,000
83113743	730 Durbin PY N Sewer	400	4,800
68090736	730 Durbin PY N Reclaim	500	6,000
85083672	730 Durbin PY N Water	300	3,600
83113743	731 Durbin PY N Water	150	1,800
	Contingency	-	3,000
Total		\$ 3,170	\$ 41,040

Durbin Crossing
Community Development District
Budget Narrative
Fiscal Year 2027

Expenditures – Amenity Center (continued)
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Electric

JEA provides for electric services for the District. The cost of electric associated with the Recreation Facilities:

<u>Meter #</u>	<u>Description</u>	<u>Monthly</u>	<u>Annual</u>
22969122	145 S Durbin Pkwy	\$ 2,200	\$ 26,400
22357510	730 Durbin PY N	750	9,000
	Contingency	-	1,000
Total		\$ 2,950	\$ 36,400

Cable/Phone/Internet

The District will provide cable television services for the Amenity Centers through Comcast.

<u>Account #</u>	<u>Description</u>	<u>Monthly</u>	<u>Annual</u>
XX 1015619	Durbin Crossing South	\$ 800	\$ 9,600
XX 0420497	Durbin Crossing South	250	3,000
XX 1246669	Durbin Crossing North	700	8,400
XX 1022920	Durbin Crossing South Fitness	500	6,000
	Contingency	-	1,200
Total		\$ 2,250	\$ 28,200

Security System

Maintenance costs of the security alarms/cameras provided by Dynamic Security.

Managerial

The District is under contract with Vesta Property Services Inc for Management and Administration Services for the Amenity Centers with additional part-time maintenance technician.

<u>Contractor</u>	<u>Monthly</u>	<u>Annual</u>
Vesta	\$ 21,931	\$ 263,168

Staffing

The District is under contract with Vesta Property Services Inc. This covers the cost of staffing for Facility Attendants, Pool Maintenance, Janitorial Services, Special Events planning, and Facility monitoring.

<u>Contractor</u>	<u>Monthly</u>	<u>Annual</u>
Vesta	\$ 23,484	\$ 281,809

Lifeguards

The District is under contract with Vesta Property Services Inc. and this is the cost to provide pool attendants (lifeguards) during the operating season for the pool.

<u>Contractor</u>	<u>Monthly</u>	<u>Annual</u>
Vesta	\$ 8,849	\$ 106,191

Mobile App/Website

Alternative mobile communication of information related to Amenity Facilities for residents and patrons, including but not limited to hours of operations, resident programs, special events, and other services for the District. Contracted with Vesta to manage website and maintain services.

Refuse Service

Garbage disposal services for the Amenity Centers provided by GFL Environmental.

<u>Account #</u>	<u>Description</u>	<u>Monthly</u>	<u>Annual</u>
UG-103588	Durbin Crossing North	\$ 500	\$ 6,000
UG-103589	Durbin Crossing South	600	7,200
Total		\$ 1,100	\$ 13,200

Pool Chemicals

The District, through Poolsure, is provided chemicals necessary for the maintenance of the Amenity Center swimming pool.

<u>Contractor</u>	<u>Monthly</u>	<u>Annual</u>
Poolsure	\$ 3,200	\$ 38,400
Contingency	50	600
Total		\$ 3,250

Special Events

Represents estimated costs for the District to host special events for the community throughout the Fiscal Year.

Holiday Décor

Represents estimated costs for the District to decorate the Amenity Center for the holidays.

Durbin Crossing
Community Development District
Budget Narrative
Fiscal Year 2027

Expenditures - Amenity Center (continued)

Pest Control

The District is contracted with Turner Pest Control to provide for pest control services.

Contractor	Monthly	Annual
Monthly Service	\$ 600	\$ 7,200
Annual Termite Treatment	-	800
Contingency	-	600
Total	\$ 600	\$ 8,600

Pressure Washing

The cost of pressure washing District facilities (Amenity Center, entryway features, etc.)

Fitness Equipment Maintenance

The cost of routine maintenance and inspections of District fitness equipment.

Expenditures - Field

Electric

The cost of electricity provided by JEA for signage lighting and entry feature lighting for the District.

Meter #	Description	Monthly	Annual
23656031	101 Castlegate Ln	\$ 33	\$ 396
24083893	104 Durbin PY N	56	670
23663870	1049 Longleaf Pine Parkway	118	1,416
24063283	107 Tollerton Ave	42	504
24071915	1513 Longleaf Pine Pkwy	40	480
24063269	16 Cloisterbane Dr Apt LL01	27	324
22580514	20 Orchid Way Apt IR01	33	396
24063285	2401 St Johns PY APT SG01	40	480
22654216	28 Heron Landing Rd Apt SG01	38	456
23665752	291 Durbin PY N	33	396
26344535	322 Islebrook PY APT IR01	34	408
23665769	501 Saddlestone Dr	34	408
22969723	590 N Durbin Pkwy	34	408
23667066	694 N Durbin Pkwy	37	444
24067070	72 Englewood Tr Apt SG01	33	396
23667067	857 Durbin Py N Apt SG01	33	396
23667068	861 Durbin PPY N Apt SG01	33	396
24067004	910 Durbin PY N Apt SG01	33	396
23663871	94 Staplehurst Dr Apt IR01	33	396
23663888	95 Woodcross Dr Apt IR01	32	384
23655990	96 Cresthaven Pl	32	384
24063270	987 Durbin PY N	33	396
23665750	997 Lauriston Dr	33	396
	Contingency	-	1,000
	Total	\$ 894	\$ 11,726

Water & ReUse

Water and re-use water needed for irrigation and maintenance of the common grounds provided by JEA.

Meter #	Description	Monthly	Annual
86131602	102 Durbin PY N	\$ 4,500	\$ 54,000
70115360	102 Merkland Ct	120	1,440
81845052	1021 Lauriston Dr	300	3,600
514013121	104 Harbury Dr	120	1,440
81842794	105 S Durbin Pkwy	2,150	25,800
70115339	106 Charmed Pl	115	1,380
93965698	109 Islesbrook Pkwy	700	8,400
94647963	1090 Durbin PYN	315	3,780
81845399	116 Averley Wy Apt IR01	160	1,920
74704274	118 Pineta Wy Apt IR01	160	1,920
514108654	124 Weathered Oak Ct	150	1,800
83794472	1244 Leith Hall Dr	600	7,200
74704249	126 Cantley Wy Apt IR01	185	2,220
73697024	128 Willow Winds Parkway	380	4,560
71890305	1305 Fryston St	460	5,520
71890313	138 Tollerton Ave	125	1,500
514117971	1386 Fryston St	550	6,600
	Total	\$ 11,090	\$ 133,080

Durbin Crossing
Community Development District
Budget Narrative
Fiscal Year 2027

Expenditures - Field (continued)

Meter #	Description	Monthly	Annual
	Balance Brought Forward	\$ 11,090	\$ 133,080
68682298	1503 Cullaig Ct.	120	1,440
74704273	155 Telford Dr Apt IR01	60	720
71890297	158 Castlegate LA	100	1,200
75457834	16 Cloisterbane Dr Apt LL01	100	1,200
71890296	1620 Fenton Av	100	1,200
99313787	185 Islesbrook Pkwy	180	2,160
94647756	2050 Longleaf Pine PY	2,500	30,000
68682232	240 Tollerton Ave	50	600
99210164	241 Islesbrook Pkwy Apt IR01	55	660
514108643	265 Willow Winds Pkwy	365	4,380
514091823	293 Willow Winds Pkwy	80	960
82196245	310 N Glen Laurel Dr	80	960
89063681	335 Islesbrook Pkwy	80	960
514058879	358 Willow Winds PKWY	200	2,400
81845392	585 Saddlestone Dr	200	2,400
99208469	594 Saddlestone Dr	3,250	39,000
101144570	606 Longleaf Pine PY	5,500	66,000
514007499	810 Durbin PY N	120	1,440
87614656	84 Willow Winds PY	225	2,700
74704276	867 Durbin PY N Apt IR01	100	1,200
74704251	868 Durbin PY N Apt IR01	850	10,200
67386405	89 Heron Landing Rd Apt IR01	450	5,400
68081639	90 Woodcross Dr	550	6,600
68081637	91 Staplehurst Dr	120	1,440
74704265	912 Durbin PY N Apt IR01	58	700
514092963	96 Cresthaven Place	50	600
	Contingency	-	6,000
	Total	\$ 26,633	\$ 325,600

Streetlighting

The District street lighting cost for the community - the amount is based upon the current tariff in effect with JEA.

Meter #	Description	Monthly	Annual
70 watts/244UNITS	104 Durbin PY N	\$ 2,200	\$ 26,400
200 watts/4UNITS	104 Durbin PY N	66	792
70 watts/66UNITS	128 Willow Winds Pkwy	600	7,200
24062914	104 Durbin Py N Apt 2	33	396
200 watts/56u	145 S Durbin Pkwy	800	9,600
70 watts/170u	145 S Durbin Pkwy	1,500	18,000
70 watts/90u	145 S Durbin Pkwy	800	9,600
70 watts/25UNITS	16 Cloisterbane Dr	250	3,000
70 watts/32UNITS	16 Cloisterbane Dr	300	3,600
70 watts/44UNITS	89 Heron Landing Rd Apt IR01	400	4,800
Clubhouse 1	145 S Durbin Pkwy	300	3,600
	Contingency	-	2,000
	Total	\$ 7,249	\$ 88,988

Lake Maintenance

The District is under contract with Solitude Lake Management LLC for the maintenance of the lakes at Durbin Crossing Community Development District.

Contractor	Monthly	Annual
Solitude Lake Management LLC	\$ 5,000	\$ 60,000

Landscape Maintenance

The District is under contract with Yellowstone for maintenance of the common areas in the District.

Contractor	Monthly	Annual
Yellowstone	\$ 49,709	\$ 596,510

Landscape Contingency

A provision for additional landscape features or for repair of existing landscaping.

Mulch

Represents estimated costs for mulch applications around common areas in the District.

Durbin Crossing
Community Development District
Budget Narrative
Fiscal Year 2027

Expenditures - Field (continued)

Fuel

Fuel purchases for maintenance equipment.

Irrigation Repairs

The cost of miscellaneous irrigation repairs and maintenance incurred.

Capital Reserve Funding

The District funds a capital reserve for the renewal and replacement of the District's capital-related facilities, which is transferred to the Capital Reserve Fund.

Durbin Crossing
Community Development District
Proposed Budget

Debt Service Series 2017-1 and 2 Special Assessment Refunding Bonds

Description	Adopted Budget FY 2026	Actuals Thru 4/30/26	Projected Next 5 Months	Projected Thru 9/30/26	Proposed Budget FY 2027
REVENUES:					
Special Assessments - Tax Roll	\$ 3,054,876	\$ 3,035,320	\$ 16,194	\$ 3,051,514	\$ 3,051,514
Special Assessments - Prepayments	-	13,557	-	13,557	-
Interest Income	20,000	76,277	25,000	101,277	20,000
Carry Forward Surplus ⁽¹⁾	1,252,781	1,314,527	-	1,314,527	1,459,137
TOTAL REVENUES	\$ 4,327,657	\$ 4,439,681	\$ 41,194	\$ 4,480,875	\$ 4,530,651
EXPENDITURES:					
Series 2017A-1					
Interest - 11/1	\$ 488,375	\$ 488,375	\$ -	\$ 488,375	\$ 461,597
Interest - 5/1	488,375	-	488,375	488,375	461,597
Principal - 5/1	1,695,000	-	1,695,000	1,695,000	1,750,000
Principal Prepayment - 5/1	-	-	15,000	15,000	-
Series 2017A-2					
Interest - 11/1	79,994	79,994	-	79,994	75,400
Interest - 5/1	79,994	-	79,994	79,994	75,400
Principal - 5/1	175,000	-	175,000	175,000	180,000
TOTAL EXPENDITURES	\$ 3,006,738	\$ 568,369	\$ 2,453,369	\$ 3,021,738	\$ 3,003,994
Other Sources/(Uses)					
Interfund transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER SOURCES/(USES)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 3,006,738	\$ 568,369	\$ 2,453,369	\$ 3,021,738	\$ 3,003,994
EXCESS REVENUES (EXPENDITURES)	\$ 1,320,919	\$ 3,871,312	\$(2,412,175)	\$ 1,459,137	\$ 1,526,658

⁽¹⁾ Carry Forward is Net of Reserve Requirement

Interest Due 11/1/27	\$ 433,159
Interest Due 11/1/27	70,681
	<u>\$ 503,841</u>

Durbin Crossing
Community Development District
AMORTIZATION SCHEDULE

Debt Service Series 2017-1 Special Assessment Refunding Bonds

Period	Outstanding Balance	Coupons	Principal	Interest	Annual Debt Service
11/01/26	\$ 23,485,000		-	\$ 461,597	\$ 2,673,194
05/01/27	23,485,000	3.250%	\$ 1,750,000	461,597	
11/01/27	21,735,000		-	433,159	\$ 2,671,319
05/01/28	21,735,000	3.375%	1,805,000	433,159	
11/01/28	19,930,000		-	402,700	\$ 2,675,400
05/01/29	19,930,000	3.375%	1,870,000	402,700	
11/01/29	18,060,000		-	371,144	\$ 2,677,288
05/01/30	18,060,000	3.500%	1,935,000	371,144	
11/01/30	16,125,000		-	337,281	\$ 2,669,563
05/01/31	16,125,000	5.000%	1,995,000	337,281	
11/01/31	14,130,000		-	287,406	\$ 2,669,813
05/01/32	14,130,000	5.000%	2,095,000	287,406	
11/01/32	12,035,000		-	235,031	\$ 2,695,063
05/01/33	12,035,000	3.750%	2,225,000	235,031	
11/01/33	9,810,000		-	193,313	\$ 2,696,625
05/01/34	9,810,000	3.750%	2,310,000	193,313	
11/01/34	7,500,000		-	150,000	\$ 2,700,000
05/01/35	7,500,000	4.000%	2,400,000	150,000	
11/01/35	5,100,000		-	102,000	\$ 2,704,000
05/01/36	5,100,000	4.000%	2,500,000	102,000	
11/01/36	2,600,000		-	52,000	\$ 2,704,000
05/01/37	2,600,000	4.000%	2,600,000	52,000	
Total			\$ 23,485,000	\$ 6,051,263	\$ 29,536,263

Durbin Crossing

Community Development District

AMORTIZATION SCHEDULE

Debt Service Series 2017-2 Special Assessment Refunding Bonds (combined)

Period	Coupons	Principal	Interest	Annual Debt Service
11/01/26	2,680,000	-	75,400	330,800
05/01/27	2,680,000	180,000	75,400	-
11/01/27	2,500,000	-	70,681	336,363
05/01/28	2,500,000	195,000	70,681	-
11/01/28	2,305,000	-	65,169	335,338
05/01/29	2,305,000	205,000	65,169	-
11/01/29	2,100,000	-	59,381	333,763
05/01/30	2,100,000	215,000	59,381	-
11/01/30	1,885,000	-	53,300	331,600
05/01/31	1,885,000	225,000	53,300	-
11/01/31	1,660,000	-	46,944	333,888
05/01/32	1,660,000	240,000	46,944	-
11/01/32	1,420,000	-	40,156	335,313
05/01/33	1,420,000	255,000	40,156	-
11/01/33	1,165,000	-	32,938	335,875
05/01/34	1,165,000	270,000	32,938	-
11/01/34	895,000	-	25,306	335,613
05/01/35	895,000	285,000	25,306	-
11/01/35	610,000	-	17,244	339,488
05/01/36	610,000	305,000	17,244	-
11/01/36	305,000	-	8,613	322,225
05/01/37	305,000	305,000	8,613	-
Total		\$ 2,680,000	\$ 990,263	\$ 3,670,263

Durbin Crossing
Community Development District
Proposed Budget
Capital Reserve Fund

Description	Adopted Budget FY 2026	Actuals Thru 4/30/26	Projected Next 5 Months	Projected Thru 9/30/26	Proposed Budget FY 2027
REVENUES:					
Miscellaneous Revenue/Interest Income	\$ 32,075	\$ 18,995	\$ 5,000	\$ 23,995	\$ 20,000
Capital Reserve Funding	-	-	-	-	401,338
Impact Fees	-	1,063	-	1,063	-
Carry Forward Balance	1,425,358	1,133,378	-	1,133,378	654,949
TOTAL REVENUES	\$ 1,457,433	\$ 1,153,436	\$ 5,000	\$ 1,158,436	\$ 1,076,288
EXPENDITURES:					
Capital Outlay	\$ 200,000	\$ 27,000	\$ 173,000	\$ 200,000	\$ -
Repair and Replacement	100,000	67,661	32,339	100,000	50,000
Irrigation Enhancement	43,487	-	43,487	43,487	-
Bollard/Rope Replacement	50,000	-	50,000	50,000	-
Exterior Door Enhancement	90,000	-	90,000	90,000	-
Tennis Court Light Poles	-	-	-	-	139,313
Refurbish/Replace Pool Furniture	-	-	-	-	55,000
Amenity Center Furniture	-	-	-	-	15,000
Tower Slide Maintenance	-	-	-	-	110,000
Wax & Gel Coat Slide	-	-	-	-	18,000
Repainting/Refurbish North Pool Play Feature	-	-	-	-	20,000
Benches & Concrete Pads	-	-	-	-	32,000
4 Corners Landscape Enhancement	-	-	-	-	65,146
Other Current Charges	20,000	3,800	16,200	20,000	10,000
TOTAL EXPENDITURES	\$ 503,487	\$ 98,461	\$ 405,025	\$ 503,487	\$ 514,459
TOTAL EXPENDITURES	\$ 503,487	\$ 98,461	\$ 405,025	\$ 503,487	\$ 514,459
EXCESS REVENUES (EXPENDITURES)	\$ 953,946	\$ 1,054,975	\$ (400,025)	\$ 654,949	\$ 561,828

Durbin Crossing
Community Development District
Non-Ad Valorem Assessments Comparison
2026-2027

Neighborhood	O&M Units	Annual Maintenance Assessments			
		FY 2027	FY 2026	Increase/ (decrease)	
83'	141	\$1,885.53	\$1,885.53	\$0.00	0.00%
80'	198	\$1,885.53	\$1,885.53	\$0.00	0.00%
73'	135	\$1,662.49	\$1,662.49	\$0.00	0.00%
70'	184	\$1,662.49	\$1,662.49	\$0.00	0.00%
63'	482	\$1,462.19	\$1,462.19	\$0.00	0.00%
53'	468	\$1,230.10	\$1,230.10	\$0.00	0.00%
43'	206	\$1,045.58	\$1,045.58	\$0.00	0.00%
Town Homes	235	\$774.96	\$774.96	\$0.00	0.00%
Town Homes DR	275	\$774.96	\$774.96	\$0.00	0.00%
Retail/ Commercial	99,281	\$0.62	\$0.62	\$0.00	0.00%
Office	44,872	\$0.62	\$0.62	\$0.00	0.00%
Total	146,477				

EIGHTH ORDER OF BUSINESS

2027 Wishlist Items Durbin Crossing

Items	Cost/Scope of work	Repair/Replacement year	Warranties	Capital Reserve budget
Restrapping/powder coating all pool loungers	\$50,000.00 restrapping and powder coating existing loungers. \$55,000.00 full replacement of all loungers.	FY2027	New furniture loungers 10-year frame warranty 3-year powdercoat warranty 2-year vinyl strap warranty refinishing/restrapping 1-year on workmanship, vinyl straps, & powdercoat (blistering or peeling).	South \$10,000 (1 year cycle) North \$5,150.00 (1 year cycle)
Sandblast/ repaint slide tower/ steel repairs	Freedom steel restoration- \$109,223.00	FY2027		FY 32-33 \$196,780.00
Repaint water feature at North/replace netting	\$20,000.00	FY2027		Play Equipment Refurbish 5,000 FY25-26 Play Equipment Allowance 56,275 FY29-30
Wax and gel coat slide ride path	Gel Coat - Interior: ➤ Repair all common fiberglass repairs in ride path* (common repairs do not require lamination) ➤ All repairs will be done with vinyl-ester filler ➤ Prepare interior ride path for Gel Coat (prime coat blistered and submerged areas) ➤ Add textured surface to start tub if needed ➤ Refinish interior ride path of slide with Gel Coat ➤ Gel Coat will be applied to a thickness of 20 - 24 mils. ➤ Premium Gel Coat will be used ➤ Recaulk all seams ➤ Seams will be sealed with premium caulk Total \$18,000.00	FY2027	2 year warranty	N/A
10 Benches and 10 concrete pads	10 Benches- \$7,503.82 10- Concrete pads- \$2,350 per pad (total cost \$23,500 for 10 pads) Total \$31,003.82	FY2027		N/A
Tennis court light pole replacements	KAD Electric- Remove and replace 26 tennis light poles at North and South with 90 degree arms, new LED fixtures and reconnecting power to each pole. \$30,150.00 Lamp sales Unlimited, New light poles, double & single 90 arms and LED light fixtures. \$116,000.00 Hardwick fencing - detaching fencing from 7 light pole and reinstalling once job is completed \$4,050.00 Removing Fencing and add posts to not reattach light pole \$7,588.00 Tennis court Surface patching \$8,800.00 Total job price \$162,626.00	FY2027		FY 28-29 South- \$92,882.00 FY 28-29 North- \$49,173.00
Replacement of Social hall furniture	Replacement Cost of 5 tables matching existing tables \$5,495.00 (arrival 3-5 months) Repairing Cost repair legs of 5 existing tables \$2,747.75	FY2027		FY 32-33 \$63,587
Christmas light wreaths/replacement of lights	Palm tree minis (Four-Way crossing) Replacement lights \$5,788.25 (lights are old and wires are having to be repaired.) North Tower additional 2 weathers and bows \$805.40 Total cost \$6,593.65			Holiday décor budget \$20,000.00



Bench price -10 benches \$5,960.00 includes anchoring hardware

Bench price -10 benches \$7,266.83 includes anchoring hardware

ELEVENTH ORDER OF BUSINESS

A.

1.



Durbin Crossing CDD

Landscape Update for May 2026:

- **General Maintenance**
 - The crew is back into the weekly growing season services
 - Most of the plant material damaged over the Winter has begun to regenerate

- **Irrigation**
 - Monthly inspections & repairs are being completed by scope. The team has been performing general repairs, and mainline breaks as they have been discovered.
 - We continue to deal with drought conditions

- **Chemical & Fertilizer Application**
 - Granular turf applications have been completed

- **Projects**
 - Tollerton Entry Enhancement - **Completed**
 - Islesbrook Entry Enhancement – Approved and Scheduling
 - Renderings for future landscape enhancement projects were reviewed during the March meeting. The proposals and accompanying spreadsheet have been submitted
 - Next rotation of annuals is scheduled to be installed on April 24th - **Completed**
 - Initial Winter damage replacement proposal has been submitted – **Installed and Completed**
 - The hurricane and storm clean-up letter and pricing - **Submitted**
 - Preserve Tree Work – **Completed**
 - Revised 4 Corners Enhancement Proposal – **Submitted**
 - Warranty sod replacement on N Durbin - Scheduling

2.



Proposal #: 701835

Date: 5/8/2026

From: Richard Craig

Proposal for
Durbin Crossing CDD

Zach Davidson
Vesta Property Services
245 Riverside Ave
Suite 300
Jacksonville, FL 32202
zdavidson@vestapropertyservices.com

LOCATION OF PROPERTY

145 South Durbin Parkway
St. Johns, FL 32259

Entrance Redesign - 4 corners Monument (Revised)

DESCRIPTION	QTY
Irrigation Check and Modifications	
Irrigation Labor	1
Irrigation Parts	1
Landscape Enhancement - N Durbin_Inbound	
Mobilization, Demo and Site Prep	1
Muhly Grass 3 Gal - 3 Gal Flower Installation	80
Ligustrum Jack Frost 3 Gal - 3 Gal Flower Installation	78
Dwarf Oleander 3 Gal - 3 Gal Flower Installation	40
Dianella Variegated Flax 1 Gal - 1 Gal Flower Installation	33
African Iris 1 Gal White - 1 Gal Flower Installation	75
Blue My Mind 1 Gal - 1 Gal Flower Installation	120
Bagged Brown Mulch 2CF (75/Pallet) 75/pallet	150
Landscape Enhancement - N Durbin_Outbound	
Mobilization, Demo and Site Prep	1
Muhly Grass 3 Gal - 3 Gal Flower Installation	80
Ligustrum Jack Frost 3 Gal - 3 Gal Flower Installation	78
Dwarf Oleander 3 Gal - 3 Gal Flower Installation	40
Dianella Variegated Flax 1 Gal - 1 Gal Flower Installation	33
African Iris 1 Gal White - 1 Gal Flower Installation	75
Blue My Mind 1 Gal - 1 Gal Flower Installation	120
St. Augustine Sod (JX)	1

Bagged Brown Mulch 2CF (75/Pallet)	150
75/pallet	
Landscape Enhancement - S Durbin_Inbound	
Mobilization, Demo and Site Prep	1
Muhly Grass 3 Gal - 3 Gal Flower Installation	80
Ligustrum Jack Frost 3 Gal - 3 Gal Flower Installation	78
Dwarf Oleander 3 Gal - 3 Gal Flower Installation	40
Dianella Variegated Flax 1 Gal - 1 Gal Flower Installation	33
African Iris 1 Gal White - 1 Gal Flower Installation	75
Blue My Mind 1 Gal - 1 Gal Flower Installation	120
St. Augustine Sod (JX)	1
Bagged Brown Mulch 2CF (75/Pallet)	150
75/pallet	
Landscape Enhancement - S Durbin_Outbound	
Mobilization, Demo and Site Prep	1
Muhly Grass 3 Gal - 3 Gal Flower Installation	50
Ligustrum Jack Frost 3 Gal - 3 Gal Flower Installation	78
Dwarf Oleander 3 Gal - 3 Gal Flower Installation	40
Dianella Variegated Flax 1 Gal - 1 Gal Flower Installation	33
African Iris 1 Gal White - 1 Gal Flower Installation	75
Blue My Mind 1 Gal - 1 Gal Flower Installation	120
St. Augustine Sod (JX)	1
Bagged Brown Mulch 2CF (75/Pallet)	150
75/pallet	



Terms and Conditions: Signature below authorizes Yellowstone to perform work as described in this proposal and verifies that the prices and specifications are hereby accepted. This quote is firm for 30 days and change in plans or scope may result in a change of price. All overdue balances will be charged a 1.5% a month, 18% annual percentage rate.

Limited Warranty: Plant material is under a limited warranty for one year. Transplanted material and/or plant material that dies due to conditions out of Yellowstone's control (i.e., Act of God, vandalism, inadequate irrigation due to water restrictions, etc.) shall not be included in the warranty.

AUTHORIZATION TO PERFORM WORK:

By _____

Print Name/Title

Date _____

Durbin Crossing CDD

Subtotal	\$57,011.93
Sales Tax	\$0.00
Proposal Total	\$57,011.93

THIS IS NOT AN INVOICE

3.



Proposal #: 675846

Date: 3/16/2026

From: Michael Hunter

**Tree Care Proposal for
Durbin Crossing CDD**

Sue O'Lear
Vesta Property Services
145 South Durbin Parkway
St. Johns, FL 32259
solear@vestapropertyservices.com

LOCATION OF PROPERTY

145 South Durbin Parkway
St. Johns, FL 32259

Woodline Pushback- Longleaf Pkwy

DESCRIPTION	AMOUNT
Woodline Pushback Push back of wood line encroaching on common area. Cut limbs encroaching on planted trees up to 15 ft. Cut vines higher than 15 ft if needed to stop takeover of planted trees. Push back of lower areas of encroachment to beyond maintained areas.	\$28,400.00
Walk Behind Brush Cutter Rental of walk behind brush cutter for duration of job.	\$860.00
Digital Pull Behind Sign Rental of sign for duration of job to assist in traffic control of Longleaf.	\$711.00

Debris from work to be removed from site and disposed of. Tree work to be executed in a timely manner, and per current industry & ANSI A300 standard practices. All labor, equipment, and disposal fees are included in the proposal.

Terms and Conditions: Signature below authorizes Yellowstone to perform work as described in this proposal and verifies that the prices and specifications are hereby accepted. This quote is firm for 30 days and change in plans or scope may result in a change of price. All overdue balances will be charged a 1.5% a month, 18% annual percentage rate.

Limited Warranty: Plant material is under a limited warranty for one year. Transplanted material and/or plant material that dies due to conditions out of Yellowstone's control (i.e., Act of God, vandalism, inadequate irrigation due to water restrictions, etc.) shall not be included in the warranty.

AUTHORIZATION TO PERFORM WORK:

By _____

Print Name/Title

Date _____

Durbin Crossing CDD

Subtotal	\$29,971.00
Sales Tax	\$0.00
Proposal Total	\$29,971.00

THIS IS NOT AN INVOICE



Proposal #: 677198

Date: 3/18/2026

From: Michael Hunter

**Tree Care Proposal for
Durbin Crossing CDD**

Sue O'Lear
Vesta Property Services
145 South Durbin Parkway
St. Johns, FL 32259
solear@vestapropertyservices.com

LOCATION OF PROPERTY

145 South Durbin Parkway
St. Johns, FL 32259

Woodline Pushback- North Durbin

DESCRIPTION	AMOUNT
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Woodline Pushbacks	\$84,100.00
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Push back of wood line encroaching on common area. Cut encroaching wood line back up to 12 ft. Cut limbs encroaching on planted trees up to 15 ft. Cut vines higher than 15 ft if needed to stop takeover of planted trees. Push back of lower areas of encroachment to beyond maintained areas.

Walk Behind Brush Cutter	\$2,150.00
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Rental of walk behind brush cutter for duration of job.

Debris from work to be removed from site and disposed of. Tree work to be executed in a timely manner, and per current industry & ANSI A300 standard practices. All labor, equipment, and disposal fees are included in the proposal.

Terms and Conditions: Signature below authorizes Yellowstone to perform work as described in this proposal and verifies that the prices and specifications are hereby accepted. This quote is firm for 30 days and change in plans or scope may result in a change of price. All overdue balances will be charged a 1.5% a month, 18% annual percentage rate.

Limited Warranty: Plant material is under a limited warranty for one year. Transplanted material and/or plant material that dies due to conditions out of Yellowstone's control (i.e., Act of God, vandalism, inadequate irrigation due to water restrictions, etc.) shall not be included in the warranty.

AUTHORIZATION TO PERFORM WORK:

By _____

Print Name/Title

Date _____

Durbin Crossing CDD

Subtotal	\$86,250.00
Sales Tax	\$0.00
Proposal Total	\$86,250.00

THIS IS NOT AN INVOICE



Proposal #: 675864

Date: 3/16/2026

From: Michael Hunter

Tree Care Proposal for Durbin Crossing CDD

Sue O'Lear
Vesta Property Services
145 South Durbin Parkway
St. Johns, FL 32259
solear@vestapropertyservices.com

LOCATION OF PROPERTY
145 South Durbin Parkway
St. Johns, FL 32259

Woodline Pushback- South Durbin

Table with 2 columns: DESCRIPTION, AMOUNT

Woodline Pushbacks \$34,900.00

Push back of wood line encroaching on common area. Cut encroaching wood line back up to 12 ft. Cut limbs encroaching on planted trees up to 15 ft. Cut vines higher than 15 ft if needed to stop takeover of planted trees. Push back of lower areas of encroachment to beyond maintained areas.

Walk Behind Brush Cutter \$860.00

Rental of walk behind brush cutter for durations of job.

Debris from work to be removed from site and disposed of. Tree work to be executed in a timely manner, and per current industry & ANSI A300 standard practices. All labor, equipment, and disposal fees are included in the proposal.

Terms and Conditions: Signature below authorizes Yellowstone to perform work as described in this proposal and verifies that the prices and specifications are hereby accepted. This quote is firm for 30 days and change in plans or scope may result in a change of price. All overdue balances will be charged a 1.5% a month, 18% annual percentage rate.

Limited Warranty: Plant material is under a limited warranty for one year. Transplanted material and/or plant material that dies due to conditions out of Yellowstone's control (i.e., Act of God, vandalism, inadequate irrigation due to water restrictions, etc.) shall not be included in the warranty.

AUTHORIZATION TO PERFORM WORK:

By _____

Print Name/Title _____

Date _____

Durbin Crossing CDD

Summary table with Subtotal (\$35,760.00), Sales Tax (\$0.00), and Proposal Total (\$35,760.00)

THIS IS NOT AN INVOICE

B.

MEMORANDUM

TO: Durbin Crossing Community Development District
FROM: Michael Eckert
DATE: May 6, 2026
RE: Regulation of Traffic within Community Development Districts

The purpose of this memorandum is to address whether a Community Development District (CDD) may regulate traffic (including parking, towing and speed limit regulations) or enforce such traffic regulations on a CDD-owned property.

Special districts only possess those powers that are expressly given to them by statute and that are implied out of necessity to carry out an express power. (*See Forbes Pioneer Boat Line v. Board of Com'rs of Everglades Drainage District*, 82 So. 346; Fla. AGO 2009-40.) As special districts, CDDs must therefore be able to look to a specific statute to have the power to tow.

CDDs may exercise all the powers, necessary, convenient, incidental or proper in connection with any of the powers, duties or purposes authorized by Chapter 190, Florida Statutes. §190.011(15), Florida Statutes (2025). By statutory grant, CDDs have the power to construct parks and facilities for indoor and outdoor recreational cultural and educational uses. §190.012(2)(a), Florida Statutes (2025). Therefore, it is reasonable that a CDD may exercise powers necessary and convenient to maintaining property and preventing damage. I believe this would include creating rules prohibiting parking in these areas.

CDDs have express authority to tow vehicles and vessels from CDD-owned facilities and property. Section 190.012(2)(d), Florida Statutes (2025), provides that a CDD is not prohibited from contracting with a towing operator to remove a vehicle or vessel from a CDD-owned facility or property if the CDD follows the authorization and notice and procedural requirements in Section 715.07, Florida Statutes. Notice requirements include either personal notice or:

- The notice must be prominently placed at each driveway access or curb cut allowing vehicular access to the property within 10 feet from the road, as defined in Section 334.03(22), Florida Statutes. If there are no curbs or access barriers, the signs must be posted not fewer than one sign for each 25 feet of lot frontage.
- The notice must clearly indicate, in not fewer than 2-inch high, light-reflective letters on a contrasting background, that unauthorized vehicles will be towed away at the owner's expense. The words "tow-away zone" must be included on the sign in not fewer than 4-inch high letters.
- The notice must also provide the name and current telephone number of the person or firm towing or removing the vehicles or vessels.

- The sign structure containing the required notices must be permanently installed with the words “tow-away zone” not fewer than 3 feet and not more than 6 feet above ground level and must be continuously maintained on the property for not fewer than 24 hours before the towing or removal of any vehicles or vessels.

There are additional requirements as to the location of the towing business with which the CDD contracts.

Should the CDD desire to implement a towing policy, the first step it will need to take is to establish the policy’s details. The policy will need to provide the towing standards to be enforced and the areas covered by such standards. Once established, the CDD will need to enforce the towing policy consistently to ensure that anyone subject to the policy is treated uniformly.

The next step would be to go through the rule making process to adopt the towing policy as a rule. This requires the CDD to publish two separate notices and to conduct a public hearing to allow public comment on the towing policy. Once the towing policy is adopted, and after the rule’s effective date, the CDD can contract with a towing company to enforce the policy.

D.

1.

Vicky Oakes
St. Johns County Supervisor of Elections

April 23, 2026

Joseph M. Sarmiento

Attn: Courtney Hogge, Recording Secretary

Request for Registered Voter Totals, Durbin Crossing CDD

This letter is in response to your request for Registered Voter Totals for the Durbin Crossing Community Development District (CDD). As of 04/15/2026, the total number of active registered voters in Durbin Crossing CDD is 4,414. If you have any further questions, please feel free to contact me.

Regards,



Joseph M. Sarmiento
GIS Elections Services Specialist

for

Vicky Oakes, St. Johns County Supervisor of Elections

904-823-2238

jsarmiento@votesjc.gov

2.

NOTICE OF QUALIFYING PERIOD FOR CANDIDATES
FOR THE BOARD OF SUPERVISORS OF THE
DURBIN CROSSING COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given that the qualifying period for candidates for the office of Supervisor of Durbin Crossing Community Development District will commence at **noon on June 8, 2026, and close at noon on June 12, 2026**. Candidates must qualify for the office of Supervisor with the St. Johns County Supervisor of Elections located at the **4455 Avenue A #101, St. Augustine, Florida 32095; Ph: (904) 823-2238**. All candidates shall qualify for individual seats in accordance with Section 99.061, *Florida Statutes*, and must also be a “qualified elector” of the District, as defined in Section 190.003, *Florida Statutes*. A “qualified elector” is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and of the District, and who is registered to vote with the St. Johns County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, *Florida Statutes*.

Durbin Crossing Community Development District has three (3) seats up for election, specifically Seat 1, Seat 3, and Seat 5. Each seat carries a four (4)-year term of office. Elections are non-partisan and will be held at the same time as the general election on November 3, 2026, and in the manner prescribed by law for general elections.

For additional information, please contact the St. Johns County Supervisor of Elections.

E.



General/Operations Manager's Report

Date of report 5-18-2026

Submitted by: Zach Davidson

Towing policy/Board action required: Met with ASAP towing, there is no monthly or yearly fee for the services. They can be contacted anytime day or night. They also provide the sign at no cost; signs must be placed at the entrance at each amenity center. North would have one sign, and south would have two signs as there are two entrances into the parking lot. Measurement of sign is 18x 24 inches.

Cattle gate install JEA easement/ Board action required: Below are quotes for install of cattle gate at the JEA easement.

<u>Vendor</u>	<u>Scope of work</u>	<u>Price</u>
Top Rail fence	Install of 4' woven wire fence with T post 120ft and a 14ft gate. Wire will have 4x4 mesh road wood posts installed on both sides of gate.	<u>\$2,400.00</u>
Hardwick Fencing		<u>TBA</u>

Community palm trimming/No Board action required: Trimming of all palm trees are scheduled to be performed 5/11-5/13. They will start inside the south amenity on Monday and North amenity on Tuesday then move out into the community to finish the additional palms. We will be sure to communicate this to the community.

North and South zero entrance bollards/No Board action required: working on scheduling the painting of the bollards.

North and South replacement doors/ stripping staining, sealing existing doors/No Board action required: The doors at North and South have been replaced, the painter is 2 weeks behind schedule due to unexpected weather. We Will be sure to update the community when this work is scheduled.

Solitude lake maintenance / No Board action required: Solitude was out this month and treated all ponds. All concerns were reported to Solitude, and they were treated within 24-48 hours. Solitude is still working to get all 58 carp barriers inspected with updated pictures to send over to FWC to add carp to the permit.

FIELD OPERATIONS UPDATES / No Board action required:

- Pressure washing North and south parking lot.
- Replaced ballast in men's restroom at South gym.
- Replaced light ballast in men's gym bathroom.
- Playground inspections were performed on the week of 5/4. One swing came off the chain and was fixed.
- Installed new pool pump room signs.

Should you have any comments or questions feel free to contact us directly.

zdauidson@vestapropertyservices.com



F.

DURBIN CROSSING
Amenity Manager's Report

Date of report: 5-18-2026

Submitted by: **Jack Morrow**

Pool Deck Sign Replacement/No Board Action Required: We replaced 10 signs that were faded or scratched on the South and North pool deck. Among those signs were “No Lifeguard on Duty” signs, “Lap Swim Only” signs, and “Caution” signs for the pump rooms.



Before



After



Before



After



Before



After

Pool Hours Extension/No Board Action Required: We extended the South pool hours in May to close at 9pm Tuesday-Sunday. Last May, we closed the South pool at 8pm Tuesday, Wednesday, Thursday, Sunday and 9pm on Friday and Saturdays. This change gives residents more time to use the pool while still giving our staff enough time to clean and close the facilities.

Office Staff Additions/No Board Action Required: We have 3 new additions joining our office staff for the summer. Ben Champion, who was a lifeguard last summer for us, has begun his training for both the South and North office. Jaxon is a new hire who will begin his training for both offices beginning in the middle of May. ToniAnn, who previously worked here at Durbin Crossing, will be coming back for the summer.

Staff Meeting/No Board Action Required: We have our annual pre-summer staff meeting scheduled for May 27th. The meeting will include going over pool policies, safety protocols, and customer service training.

Lifeguard Meeting/No Board Action Required: Our pre-summer lifeguard meeting is scheduled for Monday, June 1st. The meeting will be broken into two parts: Indoor and Outdoor.

The indoor section of the meeting we will be going over the following:

- Customer Service (including for party rentals)
- Pool Policies & Enforcement
- Blind Spots Coverage & Communication
- Chemical Testing
- Safety Protocols

The outdoor section of the meeting will take place in the South pool. This in-service training will include:

- In-Water Rescue Drills
- Emergency Action Plan Responses – for rescues and other emergency situations
- Whistle Training

Summer Swim Lessons/No Board Action Required: Swim lessons are ongoing at North with Champion Swim School. They are currently operating one day per week (Sundays) through the end of May. Tuesday/Thursday classes will begin on June 2nd.

Durbin Crossing Dolphins/No Board Action Required: I met with the Dolphins Swim Team President and went over swim meet and practice protocols. Their meet schedule for the month of May is:

Monday, May 11th: Mock Meet

Saturday, May 16th: Home Swim Meet

Saturday, May 30th: Home Swim Meet

North Staffing/No Board Action Required: North is staffed every Wednesday (school early-release), Friday, Saturday, and Sunday during the month of May. In summer we will be staffing North six days a week.

South Gym Deep Cleaning Closure/No Board Action Required: The first closure for the South gym deep clean is scheduled for May 15th. Signage will go out in front of the gym the week of, and we will send out a blast 48 hours in advance. It will also be posted in our Weekend Update the day of.

Should you have any comments or questions feel free to contact us directly.
jamorrow@vestapropertyservices.com



G.

UPCOMING EVENTS

Evenings by the Pool Series (2nd and 4th Fridays May-August)

Budget: \$350/\$450

Estimated Attendance: 150

Minimum: None

Maximum: None

Instead of Brew Crew this year, I will be introducing Evenings by the Pool, featuring Dive-in Movies on the 2nd Friday of the month, and Live poolside music on the 4th Friday of the month. This event will run May-August and will enhance Food Truck Fridays. Residents can grab a bite to eat and enjoy poolside entertainment twice a month.

Bottles & Bombshells (May 9th)

Estimated Attendance: 150+

Minimum: 80

Maximum: 150

Budget: \$3,000

Our 2nd Annual Bottles & Bombshells event will be taking place at the North Pool! This 21+ event for the ladies of Durbin Crossing will feature poolside spa services, a mimosa bar, fan painting, and live music.

Memorial Weekend Kickoff (May 23rd)

Budget: \$800

Estimated Attendance: 100+

Minimum: 50

Maximum: 300

We will kick off Memorial Day Weekend with a poolside party! We will have a Live DJ, bounce houses, games, and food trucks for residents to enjoy.

Last Day of School Treats by the Pool (May 29th)

Budget: \$300

Estimated Attendance: 150

Minimum: 50

Maximum: 200

Following tradition, we will be celebrating the last day of school with treats by the pool! From 2-4pm, we will be serving cups of Bruster's Ice Cream.

Should you have any comments or questions feel free to contact us directly.

klsmith@vestapropertyservices.com



THIRTEENTH ORDER OF BUSINESS

Durbin Crossing Action Items

Item	Date	Responsibility	Status	Target Follow Up Date	Description	Resolution
Continue to Follow up With the County Regarding Round-A-Bout at North Durbin & Sanctuary and Monitor Traffic Study	2/24/25	Mike Yuro	In Progress	Jun-26	Engineer to follow up with County for updates on their plans for the round-a-bout at North Durbin & Sanctuary. Monitor traffic study that may take place on Longleaf Pine. Update Board at August meeting	Continue to monitor. Revisit on October
Follow Up with County on Park Improvements in the Area	2/24/25	Daniel Laughlin	In Progress	Jun-26	Get status/update from the County regarding their park projects in the area	
Continue to Contact JEA to Replace Out Streetlights	2/24/25	Zach Davidson	In Progress	Jun-26	Continue to monitor/put in tickets to replace out streetlights in the community.	Draft letter if no change occurs after the June 1 ride through check
Update Amenity Doors	4/28/25	Zach Davidson	In Progress		Convert Doors to Windows/ Quote for any door that needs replacement/ Painter to see what can be done with remaining	Repair/Replacement of doors was approved at June 2025 meeting. After speaking with Fire Marshal the doors will remain the same lay out
Bollards	4/28/25	Zach Davidson	In Progress		Ensure numbers are correct for bollard replacement	
Draft Letter to Commissioner Whitehurst Regarding Lighting at Santuary Round-a-Bout as Follow Up to Previous Letter	1/26/26	Daniel Laughlin	In Progress	May-26	Draft Letter to Commissioner Whitehurst about adding lighting at the Sanctuary round-a-about to increase visibility and prevent accidents which have occurred in the past	Letter was sent 2/12/26
Get Pricing for E-Bike Parking Areas for North & South Amenity Centers and Benches Throughout the Community	1/26/26	Zach Davidson	In Progress	May-26	Get pricing to add parking areas for e-bikes at North & South amenity centers. Also get pricing and locations to add benches in common areas in the community	
Monitor Trespass Signage at JEA Easement	2/24/25	Zach Davidson	Complete		Monitor No Trespassing signed at JEA Easement for 3-4 months.	Signage had limited effect. It will help SJSO enforce trespassers
Pool Pumps	4/28/25	Zach Davidson	Complete		Confirm pool pumps to be replacement in November	Installation of new pumps have been completed
Communications	4/28/25	Kiki Jimenez	Complete		Keep Residents informed of landscape/irrigation enhancements	E-blasts were sent out to residents throughout the phase 4 sod project which is now complete
Beatification of Glen Laurel	7/28/25	Zach Davidson	Complete		Look into landscape around pond off Glen Laurel and options for sod	Proposal approved to terra seed an area of the pond bank as a test area to confirm it works before doing the entire pond bank Terra seeding was completed and successful
Request Commissioner Attend November Meeting to Discuss the Results of Traffic Studies in the Area	9/22/25	Daniel Laughlin	Complete		Contact Commissioner Whitehurst and ask him to attend November meeting	E-mail has been sent to Commissioner Whitehurst asking his attendance at the November meeting. Commissioner will be attending Commissioner attended November meeting
Research the Process to Widen the Sidewalks Along North & South Durbin Pkwy	11/17/25	Daniel Laughlin/Zach Davidson/Mike Yuro	Complete		See what the process and cost would be to widen the sidewalk along North & South Durbin Pkwy	The costs to widen the sidewalks is prohibitive to the funds that would need to be raised by the Districts residents

Write Letter to JEA Requesting Fence Installation on Powerline Utility Easement	10/27/25	Daniel Laughlin	Complete		Send a letter to JEA requesting they install a fence to restrict vehicular traffic on the powerline utility easement	Letter was sent to JEA. They responded with an application and title search to install a fence.
Write Letter to SJSO Requesting Assistance in Monitoring Vehicular Traffic on JEA Powerline Utility Easement	10/27/25	Daniel Laughlin	Complete		Send a letter to SJSO requesting they help patrol and respond to calls regarding vehicular traffic on the JEA powerline utility easement	Letter was sent to Sheriff Hardwick
Contact County Regarding Parking on Islesbrook	9/22/25	Daniel Laughlin	Complete		Send letter to County regarding parking issues on Islesbrook by the baseball field as well as sod replacement that has been discussed	Letter was sent to the County. They responded that they will be looking into the matter
Draft Impact Fee Authorization Resolution	1/26/26	Mike Eckert/Mike Yuro	Comeplete	2/23/26	Draft Resolution authorizing the sale of impact fees between CDD Board meetings	Resolution was ratified at 3/23/26 Board meeting
Update Sign at Entrance of South Amenity Center	7/28/25	Sue O'lear	Complete		Update Message Board at entrance of South Amenity Center	Sign has been updated.