

Dunes
Community Development District

February 12, 2021

Dunes Community Development District Agenda

Friday
February 12, 2021
9:30 a.m.

Dunes CDD Administrative Office
101 Jungle Hut Road
Palm Coast, Florida
<https://us02web.zoom.us/j/88304228212>
Call In # (929) 205-6099
Meeting ID # 883 0422 8212

Audit Committee Meeting

- I. Call to Order
- II. Approval of Auditor Selection Evaluation Criteria
- III. Other Business
- IV. Adjournment

Board of Supervisors Meeting

- I. Roll Call & Agenda
- II. Stormwater Utility Presentation
- III. Approval of the Minutes
 - A. January 8, 2021 Meeting
- IV. Audience Comments
- V. Reports and Discussion Items
 - B. Acceptance of the Audit Committee's Recommendation and Authorization for Staff to Issue an RFP
 - Discussion on Capacity Fee Issues for Commercial Accounts
 - Discussion on Stormwater Utility / Reclaimed Flow
 - Renaissance / Beach Walk / Lennar Homes Development Update
 - C. Discussion on Revised Handbook

D. Discussion on Spending Threshold for District Manager

VI. Staff Reports

- Attorney

E. Engineer – Report

- Manager

F. Bridge Report for January

G. Additional Budget Items Report

VII. Supervisors' Requests and Audience Comments

VIII. Financial Reports

H. Balance Sheet & Income Statement

I. Community Projects Schedule

J. Assessment Receipts Schedule

K. Approval of Check Register

IX. Next Meeting Scheduled for March 12, 2021 @ 9:30 a.m. at the Dunes CDD Administrative Office, 101 Jungle Hut Road, Palm Coast, Florida

X. Adjournment

A.

MINUTES OF MEETING
DUNES COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Dunes Community Development District was held Friday, January 8, 2021 at 9:30 a.m. at the Dunes Administrative Office, 101 Jungle Hut Road, Palm Coast, Florida.

Present and constituting a quorum were:

George DeGovanni	Chairman
Gary Crahan	Vice Chairman
Rich DeMatteis	Assistant Secretary
Charles Swinburn	Assistant Secretary (via Zoom)
Dennis Vohs	Assistant Secretary

Also present were:

Greg Peugh	District Manager
Jim Perry	District Representative (Via Zoom)
Michael Chiumento	District Counsel (Via Zoom)
Dave Ponitz	District Engineer (Via Zoom)

The following is a summary of the discussions and actions taken at the January 8, 2021 meeting. An audio copy of the proceedings can be obtained by contacting the District Representative.

FIRST ORDER OF BUSINESS

Roll Call

Mr. Perry called the meeting to order at 9:30 a.m.

SECOND ORDER OF BUSINESS

Organizational Matters

A. Resolution 2021-02, Designating Officers

Mr. Peugh informed the Board at the last meeting the position of Treasurer was inadvertently left off of the list of designated officers.

On MOTION by Mr. DeGovanni seconded by Mr. Crahan with all in favor Resolution 2021-02, designating Mr. Vohs as Treasurer with the remaining officers retaining their designated positions was approved.
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THIRD ORDER OF BUSINESS

Approval of Minutes

B. December 11, 2020 Meeting

There were no comments on the minutes.

On MOTION by Mr. Crahan seconded by Mr. Vohs with all in favor the minutes of the December 11, 2020 meeting were approved as presented.

FOURTH ORDER OF BUSINESS

Audience Comments

There being none, the next item followed.

FIFTH ORDER OF BUSINESS

Reports and Discussion Items

C. Handbook Update Discussion

Mr. Peugh informed the Board it has been three years since the last update to the handbook and gave an overview of the proposed changes to be made. Most of the changes are to clean up the wording used, for clarification purposes. Two of the more substantial changes are updating the employee classifications under Section 2 on page 11 and adding holidays to the holiday schedule on page 21. Mr. DeMatteis suggested noting that the floating holiday is determined by the District Manager. Mr. Crahan suggested expanding upon the performance review section to note that the District will maintain employee files containing annual performance reviews and any warnings given to the employee.

On MOTION by Mr. Crahan seconded by Mr. DeMatteis with all in favor the employee handbook was approved in substantial form.

D. Selection of Audit Committee

Mr. Peugh stated our contract with Grau ends at the end of the Fiscal Year 2020. They are preparing that audit now and that will be the last one under their current contract, so we need to go through the RFP process.

Mr. Perry gave an overview of the RFP process.

On MOTION by Mr. Vohs seconded by Mr. Crahan with all in favor appointing the sitting Board as the Audit Committee was approved.

Discussion on Capacity Fee Issues for Commercial Accounts

Mr. Peugh stated Hammock Beach Resort is within their allowable water consumption capacity at the moment. They did reach out to me to discuss what they're doing to do this month and I can give you all an update from there. We sent a letter to Cinnamon Beach as we talked about last time with approximately \$23,000 in additional capacity fees. They've acknowledged receipt of it and want to talk to their board about it and then I anticipate they will send us a check.

Discussion on Stormwater Utility / Reclaimed Flow

Mr. Peugh stated staff has a meeting with our consultant CDM this week and we are going to review a dry run of what they're going to present to you at the February board meeting. The Board discussed the variables of establishing a stormwater utility fund.

Mr. Peugh stated Palm Coast has again tried to install their pump but have had more startup issues. We will keep you updated on the status of that.

Renaissance / Beach Walk / Lennar Homes Development Update

Mr. Peugh stated Renaissance appears to be moving forward. I have not heard anything more. Beach Walk is continuing the site work next door. We sent Lennar the preliminary capacity fee calculations and haven't heard from them yet.

SIXTH ORDER OF BUSINESS**Staff Reports****Attorney**

Mr. Chiumento informed the Board he is continuing to try to get ITT to return the deed for the property in which the CDD intends to purchase for the potential four-way stop conversion.

E. Engineer - Report

Mr. Ponitz gave an overview of the engineer's report, a copy of which was included in the agenda package.

Manager**F. Additional Budget Items Report**

Mr. Peugh stated the degasifier was repaired and it was a little over \$13,000. We're going to put it in the budget for next fiscal year to start the design and then fiscal year 2023 we would replace it. We think it's okay for now.

Bridge Report for December

Mr. Peugh reported that vehicle trips were down about 1% and the revenue was up about 2%.

Miscellaneous Items

Mr. Peugh stated I have a request from the Hammock Dunes golf course to clear the seventh green area. We brought our consultant out there to look at it. The solution to fix it correctly would be to clear it, continually spray it for probably six months to a year and then replant with marsh-type vegetation. The consultant is putting together a proposal and hopefully next meeting we will have cost estimates so you can see what this would entail.

At the last meeting Dennis asked about the signalization timing and what we can and can't do. I talked to our consultant. The timing can be set to be based on approaching vehicles. There are different ways you can do it so you won't be there for a full cycle. We can do two lanes, but it's a little harder to do it there because of the right turn. We'd probably have to change that embankment a bit to do that.

There are about 21,000 accounts for the bridge pass reports. We have sold 23,817 loyalty cards and currently we have about 7,000 online users. We have discussed closing accounts starting this January because we held off due to the pandemic. Loyalty cards are supposed to expire after one year. We want to continue to delay that until probably June or July because of the pandemic and give people a chance to use it. The Board agreed to extend the grace period for the loyalty cards.

The following item was taken out of order.

EIGHTH ORDER OF BUSINESS

Financial Reports

G. Balance Sheet & Income Statement

H. Community Projects Schedule

I. Assessment Receipts Schedule

J. Approval of Check Register

Mr. DeMatteis asked on page five of the water and sewer fund under irrigation, electric meters and replacement are way over. Is that just the timing?

Mr. Peugh responded the electric looks like a coding issue so I will check on that. We buy a bunch of the meters up front so that looks correct.

On MOTION by Mr. DeMatteis seconded by Mr. Crahan with all in favor the check register was approved.
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NINTH ORDER OF BUSINESS

Next Meeting Scheduled for Friday, February 12, 2021 @ 9:30 a.m. at the Dunes CDD Administrative Office, 101 Jungle Hut Road, Palm Coast, Florida

SEVENTH ORDER OF BUSINESS

Supervisors' Requests and Audience Comments

Mr. Swinburn asked on the additional budget items, the most recent of which is the degasifier, we have a column for Board meeting authorized. What level has to be authorized by the Supervisors?

Mr. Peugh responded there is no policy that I know of. If something breaks, in general I'm going to fix it and it needed to be fixed so there wasn't a board approval of it.

Mr. Swinburn stated I'm just wondering if for record purposes we should authorize it after the fact.

Mr. Perry stated you might want to set a dollar amount for things that are unbudgeted and then you can ratify them at a subsequent meeting. I'd have to go back and look if there is a dollar amount that the District Manager can approve without board approval.

Mr. Swinburn stated at the next meeting please give us a report on if there is a dollar amount and/or what the standard practice is with other organizations and we can decide whether we can put something in place or not.

Mr. DeMatteis stated at the December meeting we talked about the state approving a \$15 per hour minimum wage and we talked about concerns with that. Has there been any feedback from employees about that?

Mr. Peugh responded I'm going to get a report on estimates from an accountant. Once I get that information, I will report it to the Board.

TENTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Crahan seconded by Mr. DeMatteis with all in favor the meeting was adjourned.
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Secretary/Assistant Secretary

Chairman/Vice Chairman

B.

**DUNES
COMMUNITY DEVELOPMENT DISTRICT
AUDITOR SELECTION
EVALUATION CRITERIA**

1. Ability of Personnel. (20 Points)

(E.g., geographic location of the firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing work load; proposed staffing levels, etc.)

2. Proposer's Experience. (20 Points)

(E.g. past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other Community Development Districts in other contracts; character, integrity, reputation of Proposer, etc.)

3. Understanding of Scope of Work. (20 Points)

Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.

4. Ability to Furnish the Required Services. (20 Points)

Extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required.

5. Price. (20 Points)

Points will be awarded based upon the lowest total proposal for rendering the services and the reasonableness of the proposal.

C.

Dunes Community Development District Employee Handbook



January 8, 2021

We prepared this handbook to help employees find the answers to many questions that they may have regarding their employment with Dunes Community Development District (the “District”). Please take the necessary time to read it. Employees must sign the “General Handbook Acknowledgement” in Appendix A.

We do not expect this handbook to answer all questions. Supervisors and Human Resources also serve as a major source of information.

Neither this handbook nor any other verbal or written communication by a management representative is, nor should it be considered to be, an agreement, contract of employment, express or implied, or a promise of treatment in any particular manner in any given situation, nor does it confer any contractual rights whatsoever. The District adheres to the policy of employment at will, which permits the District or the employee to end the employment relationship at any time, for any reason, with or without cause or notice.

No District representative other than District Manager may modify at-will status and/or provide any special arrangement concerning terms or conditions of employment in an individual case or generally and any such modification must be in a signed writing.

Many matters covered by this handbook, such as benefit plan descriptions, are also described in separate District documents. These District documents shall control and supersede any statement made in this handbook or by any member of management.

This handbook states general District guidelines. The District may, at any time, in its sole discretion, modify or vary from anything stated in this handbook, with or without notice, except for the rights of the parties to end employment at will, which may only be modified by an express written agreement signed by the employee and District Manager.

This handbook supersedes all prior handbooks.

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Section 1 - Governing Principles of Employment

1-1 Introduction

Welcome to the District. The District believes that you are an integral part of our team and you will work with us to make our team successful. This handbook describes many of our policies and outlines the programs and benefits available to eligible employees. This handbook will answer many questions you may have about your employment at the District. Please become familiar with this handbook as soon as possible. We hope and believe that your experience here will be challenging, enjoyable, and rewarding.

1-2 Equal Employment Opportunity

The District is an Equal Opportunity Employer that does not discriminate on the basis of actual or perceived race, creed, color, religion, alienage or national origin, ancestry, citizenship status, age, disability or handicap, sex, marital status, veteran status, sexual orientation, genetic information, arrest record, or any other characteristic protected by applicable federal, state, or local laws. Our management team is dedicated to this policy with respect to recruitment, hiring, placement, promotion, transfer, training, compensation, benefits, employee activities, and general treatment during employment.

The District will endeavor to make a reasonable accommodation to the known physical or mental limitations of qualified employees with disabilities unless the accommodation would impose an undue hardship on the operation of our business. If you need assistance to perform your job duties because of a physical or mental condition, please let the District Manager know.

The District will endeavor to accommodate the sincere religious beliefs of its employees to the extent such accommodation does not pose an undue hardship on the District's operations. If you wish to request such an accommodation, please speak to the District Manager.

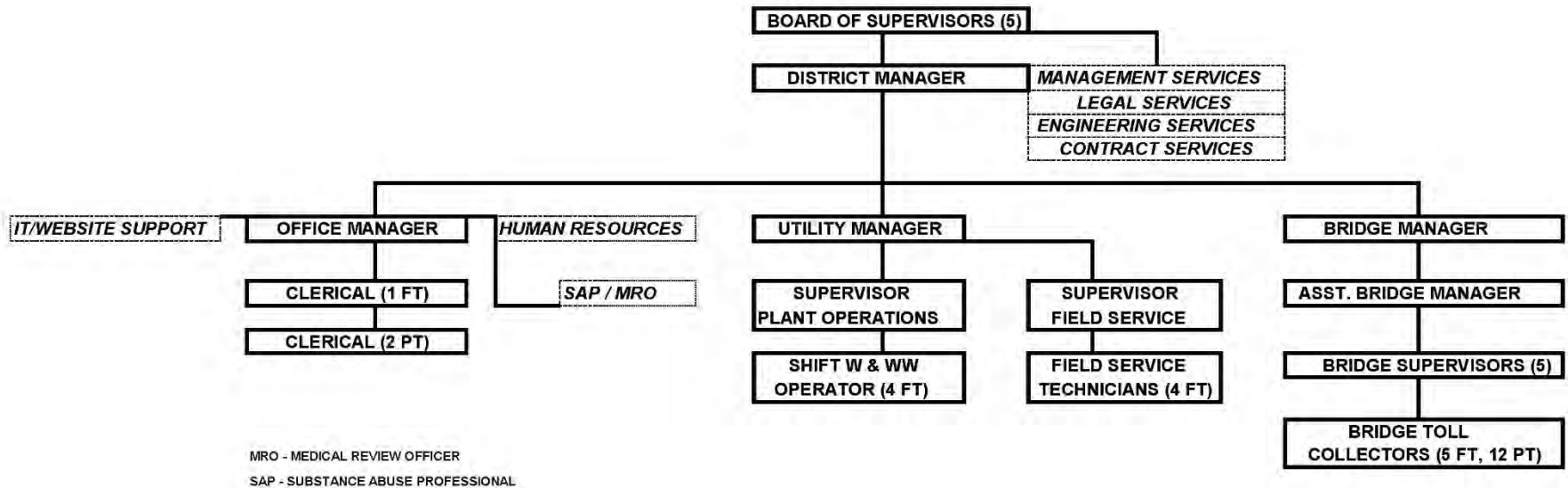
If you feel that you have been subjected to conduct which violates this policy, you should immediately report the matter to your supervisor (See Organization chart on the next page. Positions with the title Manager or Supervisor are considered management for the purposes of this Handbook.) If you are unable for any reason to contact this person, or if you have not received a satisfactory response within five (5) business days after reporting any incident of what you perceive to be a violation of this policy, please contact your second level supervisor (see attached organizational chart).

Note: If your supervisor or next level manager is the person toward whom the complaint is directed you should contact any higher-level manager in your reporting chain. The District will not allow any form of retaliation against individuals who raise issues of equal employment opportunity.

If you feel you have been subjected to any such retaliation, report it in the same manner you would report a perceived violation of this policy. To ensure our workplace is free of artificial barriers, violation of this policy including any improper retaliatory conduct will lead to discipline up to and including discharge.



ORGANIZATION CHART



1-3 Non-Harassment

It is the District's policy to prohibit intentional and unintentional harassment of any individual by another person on the basis of any protected classification including, but not limited to, race, color, national origin, disability, religion, marital status, veteran status, sexual orientation, or age. The purpose of this policy is not to regulate our employees' personal morality, but to ensure that in the workplace, no one harasses another individual.

If an employee feels that he or she has been subjected to conduct which violates this policy, he or she should immediately report the matter to the Office Manager. If the employee is unable for any reason to contact this person, or if the employee has not received a satisfactory response within five (5) business days after reporting any incident of what the employee perceives to be harassment, the employee should contact the District Manager. If the person toward whom the complaint is directed is one of the individuals indicated above, the employee should contact any higher-level manager in his or her reporting hierarchy. Every report of perceived harassment will be fully investigated, and corrective action will be taken where appropriate. All complaints will be kept confidential to the extent possible, but confidentiality cannot be guaranteed. In addition, the District will not allow any form of retaliation against individuals who report unwelcome conduct to management or who cooperate in the investigations of such reports in accordance with this policy.

If an employee feels he or she has been subjected to any such retaliation, he or she should report it in the same way the employee would report a claim of perceived harassment under this policy. Violation of this policy, including any improper retaliatory conduct, will result in disciplinary action, up to and including discharge. All employees must cooperate with all investigations. Employees must sign the "Receipt of Non-Harassment Policy" in Appendix C.

1-4 Sexual Harassment

It is the District's policy to prohibit harassment of any employee by any supervisor, employee, customer, or vendor on the basis of sex or gender. The purpose of this policy is not to regulate personal morality within the District. It is to ensure that at the District all employees are free from sexual harassment. While it is not easy to define precisely what types of conduct could constitute sexual harassment as there is a wide range of behavior that may violate this policy even if such behavior does not violate the law. Examples of prohibited behavior include unwelcome sexual advances, requests for sexual favors, obscene gestures, displaying sexually graphic magazines, calendars, or posters, sending sexually explicit e-mails, text messages and other verbal or physical conduct of a sexual nature, such as uninvited touching of a sexual nature or sexually related comments. Depending upon the circumstances, improper conduct also can include sexual joking, vulgar or offensive conversation or jokes, commenting about an employee's physical appearance, conversation about your own or someone else's sex life, or teasing or other conduct directed toward a person because of his or her gender which is sufficiently severe or pervasive to create an unprofessional and hostile working environment.

If an employee feels that he or she has been subjected to conduct which violates this policy, the employee should immediately report the matter to the Office Manager. If unable for any reason to contact this person, or if the employee has not received a satisfactory response within five (5) business days after reporting any incident of perceived harassment, the employee should contact the

District Manager. If the person toward whom the complaint is directed is one of the individuals indicated above, the employee should contact any higher-level manager in his or her reporting hierarchy. Every report of perceived harassment will be fully investigated, and corrective action will be taken where appropriate. All complaints will be kept confidential to the extent possible, but confidentiality cannot be guaranteed. In addition, the District will not allow any form of retaliation against individuals who report unwelcome conduct to management or who cooperate in the investigations of such reports in accordance with this policy. If you feel you have been subjected to any such retaliation, report it in the same manner you would report a claim of perceived harassment under this policy. Violation of this policy including any improper retaliatory conduct will result in disciplinary action, up to and including discharge. All employees must cooperate with all investigations. Employees must sign the “Receipt of Sexual Harassment Policy” in Appendix B.

1-5 Drug-Free and Alcohol-Free Workplace

To help ensure a safe, healthy, and productive work environment for our employees and others, to protect District property, and to ensure efficient operations, the District has adopted a policy of maintaining a workplace free of drugs and alcohol. This policy applies to all employees and other individuals who perform work for the District

The unlawful or unauthorized use, abuse, solicitation, theft, possession, transfer, purchase, sale or distribution of controlled substances, drug paraphernalia or alcohol by an individual anywhere on District premises, while on District business (whether or not on District premises) or while representing the District, is strictly prohibited. Employees and other individuals who work for the District are also prohibited from reporting to work or working while they are using or under the influence of alcohol or any controlled substances, which may impact an employee's ability to perform his or her job or otherwise pose safety concerns, except when the use is pursuant to a licensed medical practitioner's instructions and the licensed medical practitioner authorized the employee or individual to report to work. However, this does not extend any right to report to work under the influence of medical marijuana or to use medical marijuana as a defense to a positive drug test, to the extent an employee is subject to any drug testing requirement, to the extent permitted by and in accordance with applicable law.

Violation of this policy will result in disciplinary action, up to and including discharge.

The District's drug testing policy (see Appendix E) outlines that all current and prospective employees are subject to and shall adhere to the drug testing policy. A prospective employee will only be asked to submit to a test once a conditional offer of employment has been extended and accepted. An offer of employment by the District is conditioned on the prospective employee testing negative for illegal substances. Random and post-accident drug and alcohol testing will be required. If an employee is injured or injures someone else, they will be expected to submit to a drug and alcohol test immediately following the incident/injury.

Any drug testing required or requested by the District will be conducted by a laboratory licensed by the State. All expenses related to the test will be incurred by the District. If the District receives notice that the drug testing results were confirmed positive, the employee will be given the opportunity to explain the positive result. In addition, the employee may have the sample retested at a laboratory of their choice at the employee's expense.

If there is reason to suspect that the employee is working while under the influence of an illegal drug or alcohol, the employee will be suspended with or without pay until the results of a drug and alcohol test are made available to the District by the testing laboratory. Where drug or alcohol testing is part of a routine physical or random screening, there will be no adverse action taken until the test results are in.

All testing results will be considered confidential medical records unless they become part of a disciplinary action. The employee must sign a consent form prior to the release of test results. If the employee is to be referred to a treatment facility for evaluation the employee's test results will also be made available to the employee's counselor (See Section 3-11).

The District maintains a policy of non-discrimination and will endeavor to make reasonable accommodations to assist individuals recovering from substance and alcohol dependencies, and those who have a medical history which reflects treatment for substance abuse conditions. However, employees may not request an accommodation to avoid discipline for a policy violation. We encourage employees to seek assistance before their substance abuse or alcohol misuse renders them unable to perform the essential functions of their jobs or jeopardizes the health and safety of any District employee, including themselves. Employees must sign the "Receipt of Drug Free and Alcohol-Free Policy" in Appendix E.

1-6 Workplace Violence

The District is strongly committed to providing a safe workplace. The purpose of this policy is to minimize the risk of personal injury to employees and damage to District and personal property.

We specifically discourage employees from engaging in any physical confrontation with a violent or potentially violent individual. We expect and encourage employees to exercise reasonable judgment in identifying potentially dangerous situations.

Experts in the mental health profession state that prior to engaging in acts of violence, troubled individuals often exhibit one or more of the following behaviors or signs: over-resentment, anger and hostility; extreme agitation; making ominous threats such as bad things will happen to a particular person, or a catastrophic event will occur; sudden and significant decline in work performance; irresponsible, irrational, intimidating, aggressive or otherwise inappropriate behavior; reacting to questions with an antagonistic or overtly negative attitude; discussing weapons and their use, and/or brandishing weapons in the workplace; overreacting or reacting harshly to changes in District policies and procedures; personality conflicts with co-workers; obsession or preoccupation with a co-worker or supervisor; attempts to sabotage the work or equipment of a co-worker; blaming others for mistakes and circumstances; or demonstrating a propensity to behave and react irrationally.

Prohibited Conduct

Threats, threatening language or any other acts of aggression or violence made toward or by any District employee **WILL NOT BE TOLERATED** and is strictly prohibited. For purposes of this policy, a threat includes any verbal or physical harassment or abuse, any attempt at intimidating or instilling fear in others, menacing gestures, flashing of weapons, stalking or any other hostile, aggressive, injurious, or destructive action undertaken for the purpose of domination or intimidation.

To the extent permitted by law, employees and visitors are prohibited from carrying weapons onto District premises.

Procedures for Reporting a Threat

If an employee is the recipient of a threat made by an outside party, that employee should follow the steps detailed in this section. It is important for the District to be aware of any potential danger in the District offices. Indeed, the District wants to take effective measures to protect everyone from the threat of a violent act by an employee or by anyone else.

As such, all potentially dangerous situations, including threats by co-workers, should be reported immediately to any member of management with whom the employee feels comfortable. Reports of threats will be maintained confidential to the extent maintaining confidentiality does not impede our ability to investigate and respond to the complaints. All threats will be promptly investigated. All employees must cooperate with all investigations. No employee will be subjected to retaliation, intimidation, or disciplinary action as a result of reporting a threat in good faith under this policy.

If the District determines, after an appropriate good faith investigation, that someone has violated this policy, the District will take swift and appropriate corrective action.

Section 2 - Operational Policies

2-1 Employee Classifications

For purposes of this handbook, all employees fall within one of the classifications below.

Full-Time Employees – Employees who regularly work 40 hours per week who were not hired on a short-term basis.

Part-Time Employees - Employees who regularly work fewer than 40 hours per week who were not hired on a short-term basis.

Part-Time Employees, Benefits Eligible – Employees who average twenty-five (25) or more work hours a week for five (5) continuous months.

Short-Term Employees – Employees who were hired for a specific short-term project, or on a short-term freelance, per diem or temporary basis. Short-Term Employees generally are not eligible for District benefits but may be eligible to receive statutory benefits.

In addition to the above classifications, employees are categorized as either "**exempt**" or "**non-exempt**" for purposes of federal and state wage and hour laws.

Employees classified as **exempt** are salaried employees that receive a fixed wage and do not receive overtime pay; they generally receive the same weekly salary regardless of hours worked. Such salary may be paid less frequently than weekly.

Employees classified as **non-exempt** are hourly employees who receive pay based on hours worked.

The employee will be informed of these classifications upon hire and informed of any subsequent changes to the classifications.

2-2 Your Employment Records

As a condition of employment, all employees are required to provide the District with certain basic contact personal information, such as address and telephone number. This information is contained in the employee's personnel file.

The employee should keep his or her personnel file up to date by informing the Office Manager of any changes. The employee also should inform the Office Manager of any specialized training or skills he or she may acquire in the future. Unreported changes of address, marital status, etc. can affect withholding tax and benefit coverage. Further, an "out of date" emergency contact or an inability to reach the employee in a crisis could cause a severe health or safety risk or other significant problem.

2-3 Working Hours (Schedule) and Meals/Breaks

Because the District needs to be as responsive as possible to our customers, the District expects employees to be at work during their assigned working hours. Normal office hours are 8:00 am to

4:30 pm weekdays with the District office open until 4:00 pm on Fridays. Both the utility and bridge staff may be assigned to cover nights, weekends, and holidays when necessary.

Hours of work may vary based on function, department, or location. Hours of employment may change depending on the needs of the department and other District requirements. The supervisor must approve all non-standard work hours.

Our standard workweek is forty (40) hours, beginning Wednesday at 12:01 a.m. and concluding at midnight on the following Tuesday night. A workday is a twenty-four (24) hour period immediately following the starting time of the employee's regular shift.

The last employee leaving the office for the day is responsible for securing the office.

All employees are allowed one (1) fifteen (15) minute break for every four (4) hours worked. The Assistant Bridge Manager schedules bridge employees' breaks: all other employees' breaks are scheduled by their supervisor. Each department or location is regulated by its supervisor so that our customers receive proper and prompt service. Employees may not leave the premises during a break unless they receive special permission to do so from their immediate supervisor. Breaks may not be used for making up time lost due to tardiness or absence, to extend a meal period or to leave work early.

Hot drinks and bottled water are provided for the staff. When using the kitchen facilities, please help to keep the areas clean by disposing of cups, cans and bottles in the containers supplied for this purpose.

Meal periods for employees working more than six (6) hours per day are thirty (30) minutes. Bridge employees' meal periods are scheduled by the Assistant Bridge Manager and all other employees' meal periods are scheduled by their supervisor depending on the scheduling needs of the department or location. During the meal period you are considered off-duty and will not be paid for that time.

2-4 Timekeeping Procedures

Employees must record their actual time worked for payroll and benefit purposes. Non-exempt employees must clock in and out when the time work begins and ends, as well as the beginning and ending time of any departure from work for any non-work-related reason, by logging into their employee portal to access their time clock.

Altering, falsifying or tampering with time records is prohibited and subjects the employee to discipline, up to and including discharge.

Exempt employees are required to record their daily work attendance and report full days of absence from work for reasons such as leaves of absence, sick leave, or personal business.

Non-exempt employees may not start work until their scheduled starting time.

It is the employee's responsibility to clock in and out to certify the accuracy of all time recorded. Any errors in the time record should be reported immediately to a supervisor, who can correct legitimate errors.

2-5 System or Limited Emergency

A) Scope

The defined language below is used to determine pay for employees who are sent home during a declared emergency and for employees that work when other employees are sent home with pay during a declared emergency.

(B) Definitions

(1) Emergency-An unexpected situation or sudden occurrence of serious and urgent nature that demands immediate action.

(2) System Emergency- all or the vast majority of employee's in the District are affected by the emergency.

(3) Limited Emergency- The emergency only affects a portion of the District- one or more departments, but not all.

(4) Non-essential Employees: employees who are not required to be at work and are released after the declaration of an emergency.

(5) Essential Employees-Employees who are assigned to work during a declared emergency

Note 1: An individual employee may be designated either Essential or Non-Essential at different times during the full duration of a declared emergency. Example: during a major storm event, many employees will likely be deemed Non-Essential initially; but once the storm passes and the District mobilizes its restoration efforts, those same employees may be deemed Essential.

(C) Declaration of System or Limited Emergency

The District Manager of the District, or designee, has the authority to declare either a system or limited emergency. In the event that the District Manager or designee declares either type of an emergency, the provisions of this section take effect.

(D) Non-Essential Employees

These employees are subject to the following:

(1) Non-Essential employees shall be released from duty and shall be granted administrative leave with pay for their normal schedule, and any additional days they are not required by the District to report to work due to the emergency.

(2) Non-Essential employees who are already on previously approved leave with pay at the time of the emergency, or who are scheduled to take authorized leave with pay during the time of the emergency shall not be charged for the leave for that period of time when other non-essential employees are on administrative leave with pay as a result of the emergency.

(3) Non-essential employees who are already on previously approved leave without pay at the time of the emergency, or who are scheduled to take authorized leave without pay during the time of the emergency shall not be paid for that period of time when other non-essential employees are on administrative leave with pay as a result of the emergency.

(4) If a scheduled holiday, as defined under section 3-2 herein, falls within the time that non-essential employees are on administrative leave with pay due to an emergency, the employee will be paid for the holiday, but will not receive any additional leave or pay for that day.

(5) Non-essential employees may be required to work during a declared emergency. In those situations, the provisions applicable to the Essential Employees shall apply.

(E) Essential Employees

These employees will be subject to the following:

(1) Essential employees will be required by the District to work during the emergency.

Management may consider volunteers when possible.

(2) To the maximum extent possible, when the general population is being required to evacuate an area in anticipation of a hurricane, tropical storm, or similar circumstances where there is advance notice of a situation that is expected to create an emergency, the District will allow essential employees reasonable time, as determined by the District, to return to their residence, secure the residence, and make plans for the safety of their family. After allowing a reasonable time for such activities, as determined by the District, for such activities, essential employees shall be required to report back to work during the emergency. Essential employees who fail to report to work during an emergency shall incur disciplinary action up to and including discharge.

(3) Essential employees who are required to work during the emergency shall be compensated for the time worked, as provided for in the hours of work and overtime provision of this handbook. These employees will be paid straight time hourly pay (Regular hourly pay) for the time that they would have been on administrative leave with pay if they had been designated a nonessential employee. The maximum amount payable under this provision is forty (40) hours per work week.

2-6 Overtime

Employees may be required by their supervisor to work overtime as work volume dictates. Supervisors are responsible for monitoring business activity and requesting overtime work if it is necessary. Effort will be made to provide employees with adequate advance notice in such situations.

Any non-exempt employee who works overtime will be compensated at the rate of one and one-half times (1.5) his/her normal hourly wage for all time worked more than forty (40) hours each week, unless otherwise required by law.

Full-time non-exempt employees who work a holiday will be compensated with straight time hourly pay plus overtime rate (one and one-half times the normal hourly wage) for the hours worked on the

holiday. Part-time non-exempt employees who work a holiday will be compensated at the rate of one and one-half times (1.5) his/her normal hourly wage for the hours worked on that holiday. Holiday hours *not* worked will not be counted as hours worked when computing overtime pay. Only hours worked on a designated District holiday will be included in calculating your weekly overtime pay.

Employees may work overtime only with prior supervisor's authorization.

If an employee of the District's Utility Division is "called out" to work at a time outside their normal working hours, the employee shall receive a minimum (3) hours pay at the rate of time and one-half (1 ½) and for all hours worked over the three (3) hour minimum will also be paid at time and one-half (1 ½).

Utility Division employees who are required to respond for "on call" duty assignment by pager and/or cell phone shall be paid seven (7) hours of regular pay for the week they are on "on call" duty. "On Call" duty will be assigned by the employee's supervisor. In the event an employee does not respond to a call out, the employee will not be entitled to receive call out pay for that day.

If an employee of the District's Bridge Division is "called out" for problem resolution or as an emergency fill-in to work at a time outside their normal working hours, the following will apply:

For an operations issue that can be resolved by telephone, without travel to the bridge, the employee shall be paid one (1) hour of overtime at the rate of time and one-half (1 ½). Multiple calls within the same hour will be considered the same call for that hour. However, if a call comes in later than the one hour that was paid overtime, additional hours shall be paid as worked at time and one-half (1 ½).

For an incident that requires an employee to travel to the bridge to resolve a problem, the employee shall be paid overtime at the rate time and one-half (1 ½) from the time they leave their residence until they return, with a minimum of three (3) hours paid at time and one-half (1 ½).

For purposes of calculating overtime for non-exempt employees, the workweek begins at 6 a.m. on Wednesday and ends 168 hours later at 6 a.m. on the following Wednesday.

2-7 Safe Harbor Policy for Exempt Employees

It is our policy and practice to accurately compensate employees and to do so in compliance with all applicable state and federal laws. To ensure proper payment and that no improper deductions are made, employees must review pay records promptly to identify and report all errors.

Employees classified as exempt salaried employees will receive a salary which is intended to compensate them for all hours they may work for the District. This salary will be established at the time of hire or classification as an exempt employee. While it may be subject to review and modification from time to time, such as during salary review times, the salary will be a predetermined amount that will not be subject to deductions for variations in the quantity or quality of the work performed.

- Under federal and state law, salary is subject to certain deductions. For example, unless state law requires otherwise, salary can be reduced for the following reasons: full-day absences for personal reasons.
- full-day absences for sickness or disability.
- full-day disciplinary suspensions for infractions of the District's written policies and procedures.
- family and Medical Leave absences (either full- or partial-day absences).
- to offset amounts received as payment from the court for jury and witness fees or from the military as military pay.
- the first or last week of employment in the event the employee works less than a full week; and
- Any full work week in which the employee does not perform any work.

Salary may also be reduced for certain types of deductions such as a portion of health, dental or life insurance premiums; state, federal or local taxes; social security; or voluntary contributions to a retirement or pension plan.

In any work week in which the employee performed work, salary will not be reduced for any of the following reasons:

- partial day absences for personal reasons, sickness or disability.
- an absence because the employer has decided to close a facility on a scheduled workday.
- absences for jury duty, attendance as a witness, or military leave in any week in which the employee performed any work (subject to any offsets as set forth above); and
- Any other deductions prohibited by state or federal law.

However, unless state law provides otherwise, deductions may be made to accrued leave for full- or partial-day absences for personal reasons, sickness, or disability.

If the employee believes he or she has been subject to any improper deductions, the employee should immediately report the matter to a supervisor. If the supervisor is unavailable or if the employee believes it would be inappropriate to contact that person (or if the employee has not received a prompt and fully acceptable reply), he or she should immediately contact the Office Manager or their immediate supervisor in the District

2-8 Your Paycheck

The employee will be paid bi-weekly for all the time worked during the past pay period.

Payroll stubs itemize deductions made from gross earnings. By law, the District is required to make deductions for Social Security, federal income tax and any other appropriate taxes. These required deductions also may include any court-ordered garnishments. Payroll records also differentiate between regular and other types of pay received.

If there is an error in an employee's pay, the employee should bring the matter to the attention of the Office Manager immediately so the District can resolve the matter quickly and amicably. Pay records may be obtained by logging in to your Employee Portal.

2-9 Direct Deposit

The District strongly encourages employees to use direct deposit as we are on a paperless system. You may update/change your direct deposit information by logging in to the Employee Portal or you may contact the Office Manager for assistance.

2-10 Salary Advances/Promotion & Pay Changes

The District does not permit advances of any kind on paychecks. No buy back provision for Paid Time off ("PTO") will be allowed unless you have exceeded the maximum accrual balance of 480 hours as of September 30th of each year. These payments will be paid within 30 days of September 30th.

Promotion and pay increases are considered on the strength of many factors in the judgement of management including a record of excellent performance with the highest ethical standards, commitment to the practice and its goals, job knowledge, record of accomplishments, leadership potential, initiative, willingness to accept assignments, focus on customer satisfaction, technical and business competence, intellectual growth and learning, treatment of co-workers with fairness and respect, teamwork, objectivity, dependability, promptness, confidentiality, quality and quantity of work accomplished, and business conditions. The District reserves the right to select employees for promotion or transfer to other supervisory positions, and to determine the qualifications and competencies of the employees to perform the available work. Employees wanting to be considered for promotion, should notify their supervisor in writing. The District reserves the right to hire outside staff to fill any openings.

Current compensation and benefit levels may change occasionally. Pay and benefit rates are not guaranteed and are scheduled according to the District's approved budget.

2-11 Performance Review

Depending on the employee's position and classification, the District endeavors to review performance annually. The initial performance review is conducted after the employee's introductory period which is 90 days. However, a positive performance evaluation does not guarantee an increase in salary, a promotion or continued employment. Compensation increases and the terms and conditions of employment, including job assignments, transfers, promotions, and demotions, are determined by the District's approved budget.

In addition to these formal performance evaluations, the District encourages employees and supervisors to discuss job performance on a frequent and ongoing basis. The District will maintain employee files containing annual performance reviews and any warnings given to the employee.

2-12 Records Retention

The District acknowledges its responsibility to preserve information relating to employees, litigation, audits, and investigations. Failure on the part of employees to follow this policy can result in possible civil and criminal sanctions against the District and its employees and possible disciplinary action against responsible individuals (up to and including discharge of the employee). Each employee has an obligation to contact the District Manager to inform him or her of potential or actual litigation, external audit, investigation, or similar proceeding involving the District that may have an impact on record retention protocols. The District will maintain records as per state statute.

2-13 Job Postings

The District is dedicated to assisting employees in managing their careers and reaching their professional goals through promotion and transfer opportunities. This policy outlines the on-line job posting program which is in place for all employees. To be eligible to apply for an open position, employees must meet several requirements:

- Should be a current, regular, full-time, or part-time employee.
- Been in your current position for at least six months (This may be waived by the District Manager)
- Maintain a performance rating of satisfactory or above
- Should not be on an employee conduct/performance-related probation or warning
- Must meet the job qualifications listed on the job posting
- Required to provide the employee's supervisor with notice prior to applying for the position

If the employee finds a position of interest on the job posting website and meets the eligibility requirements, an on-line job posting application must be completed prior to being considered for the position. Not all positions are guaranteed to be posted. The District reserves the right to seek applicants solely from outside sources or to post positions internally and externally simultaneously.

For more specific information about the program, please contact the Office Manager.

Section 3 - Benefits

3-1 Benefits Overview

In addition to good working conditions and competitive pay, it is the District's policy to provide a combination of supplemental benefits to all eligible employees. In keeping with this goal, each benefit program has been carefully devised. These benefits include time-off benefits, such as vacations and holidays, and insurance and other plan benefits. The District is constantly studying and evaluating its benefits programs and policies to better meet present and future requirements. These policies have been developed over the years and continue to be refined to keep up with changing times and needs.

The next few pages contain a brief outline of the benefits programs the District provides employees and their families. Of course, the information presented here is intended to serve only as guidelines.

The descriptions of the insurance and other plan benefits merely highlight certain aspects of the applicable plans for general information only. The details of those plans are spelled out in the official plan documents, which are available for review upon request from the Office Manager. Additionally, the provisions of the plans, including eligibility and benefits provisions, are summarized in the summary plan descriptions ("SPDs") for the plans (which may be revised from time to time). In the determination of benefits and all other matters under each plan, the terms of the official plan documents shall govern over the language of any descriptions of the plans, including the SPDs and this handbook.

Further, the District (including the officers and administrators who are responsible for administering the plans) retains full discretionary authority to interpret the terms of the plans, as well as full discretionary authority with regard to administrative matters arising in connection with the plans and all issues concerning benefit terms, eligibility, and entitlement.

While the District intends to maintain these employee benefits, it reserves the absolute right to modify, amend or terminate these benefits at any time and for any reason.

If employees have any questions regarding benefits, they should contact the Office Manager.

3-2 Paid Time off (PTO)/Holidays

The District recognizes the importance of providing time for rest and relaxation. The District fully encourage employees to get this rest by taking paid time off. Time off under this policy includes extended time off, such as for a vacation, and incidental time due to sickness or to handle personal affairs.

Regular, full time exempt and non-exempt employees are eligible for PTO. Once you enter an eligible employment classification, you begin to earn PTO with the first month of hire and according to the following schedule. A new employee is not entitled to use his/her PTO until six (6) months after his/her anniversary date of hire.

PTO accrues at a rate of 6.154 hours each pay period (20 days for every 12 months) up through the first five years of continuous employment. Accrual rates thereafter are as follows:

<u>Completion of</u>	<u>Per Pay Period</u>	<u>Yearly Total</u>
5 years	7.692	25.0 days
10 years	8.46	27.5 days
15 years	9.231	30.0 days
20 years	10.000	32.5 days
25 years +	10.769	35.0 days

Paid time off shall accrue to a maximum of 480 hours for each full-time exempt and non-exempt employee. Any PTO more than the maximum amount as of September 30th of each year shall be paid to the employee at the employee's straight time hourly rate of pay on September 30th of that year. These payments will be paid within 30 days of September 30th. No "buy back" provision will be allowed. In rare situations, an employee may carry PTO over to the next fiscal year more than the established maximum accrual if approved by the District Manager. This will only happen when it can be determined that extenuating circumstances otherwise prevented the PTO from being taken.

Upon retirement of an employee, the employee shall be paid for all unused PTO accrued on an hour for hour basis.

Upon termination of an employee for other than retirement, which includes resignation or discharge not for cause, the employee shall be paid for one hundred percent (100%) of PTO accrued on an hour for hour basis.

Personal Time

Each regular full-time exempt and non-exempt employee shall be entitled to eight (8) "personal" hours a year. The personal hours shall be credited to eligible employees on October 1 of each year and must be taken prior to September 30 of the following year. Personal hours may be taken on an hour for hour basis. Personal time is available on October 1 following full time employment.

Holidays

Each regular full-time exempt and non-exempt employee shall be entitled to the following Holidays:

New Year's Day
Martin Luther King Day
President's Day
Memorial Day
Independence Day
Labor Day
Veterans Day
Thanksgiving
Day After Thanksgiving
Christmas Eve

Christmas Day

Floating Holiday – As determined by the District Manager and published annually.

3-3 Lactation Breaks

The District will provide a reasonable amount of break time to accommodate an employee desiring to express breast milk for the employee's infant child, in accordance with and to the extent required by applicable law. The break time, if possible, must run concurrently with rest and meal periods already provided to the employee. If the break time cannot run concurrently with rest and meal periods already provided to the employee, the break time will be unpaid, subject to applicable law.

The District will make reasonable efforts to provide employees with the use of a room or location other than the restroom for the employee to express milk in private. This location may be the employee's private office, if applicable. The District may not be able to provide additional break time if doing so would seriously disrupt the District's operations, subject to applicable law. Please consult the Human Resources Department if you have questions regarding this policy.

Employees should advise management if they need break time and an area for this purpose. Employees will not be discriminated against or retaliated against for exercising their rights under this policy.

3-4 Workers' Compensation

On-the-job injuries are covered by our Workers' Compensation Insurance Policy, which is provided at no cost. If employees are injured on the job, no matter how slightly, they should report the incident immediately to their supervisor. Failure to follow District procedures may affect the ability of the employee to receive Workers Compensation benefits.

This is solely a monetary benefit and not a leave of absence entitlement. Employees who need to miss work due to a workplace injury must also request a formal leave of absence. See the Leave of Absence sections of this handbook for more information.

3-5 Unemployment Compensation

If you become unemployed or are laid off through no fault of your own, or if the number of your work hours has been reduced, you may be eligible to draw unemployment compensation. The District contributes to the state plan. The employee makes no contribution. Contact your state unemployment office for more information.

3-6 Jury Duty

The District realizes that it is the obligation of all U.S. citizens to serve on a jury when summoned to do so. All employees will be allowed time off to perform such civic service as required by law. Employees are expected, however, to provide proper notice of a request to perform jury duty and verification of their service.

Employees also are expected to keep management informed of the expected length of jury duty service and to report to work for the remaining portion of the day if excused by the court. If the required absence presents a serious conflict for management, employees may be asked to try to postpone jury duty.

Employees on jury duty leave will be paid for their jury duty service in accordance with state law; however, exempt employees will be paid their full salary for any week in which time is missed due to jury duty.

3-7 Bereavement Leave

All regular full-time exempt and non-exempt employees may receive up to three (3) days of paid, excused absence from work, per occurrence, in the event of the death of a member of the immediate family whether step, foster, adopted or biological relatives, including:

- Spouse
- Domestic Partner
- Parents
- Children
- Sibling
- Grandparents
- Grandchildren
- Mother-and father-in-law
- Brother-and sister-in-law
- Grandparents-in-law
- Any other Relation required by applicable law

Pay is based on your regular scheduled workday. For pay purposes, a day is an eight-hour workday for regular full-time exempt and non-exempt employees, or the number of actual hours the employee was scheduled to work for regular full-time exempt and non-exempt employees. Time spent on bereavement leave is not counted as hours worked for purposes of computing overtime premium pay. Consideration will be given for additional time off to be taken (without pay) if conditions warrant. Paid leave days only may be taken on regularly scheduled, consecutive workdays following the day of death. Employees must inform their supervisors prior to commencing bereavement leave. In administering this policy, the District may require verification of death.

3-8 Insurance Programs

Benefit eligible employees may participate in the District's health insurance program.

- On the first day of the month following thirty (30) days of continuous employment, regular full-time employees may join, at their option, the District's group health and prescription drug insurance plans.
- On the first day following five (5) continuous months of averaging twenty-five (25) or more work hours a week, part-time benefits eligible employees may join, at their option, the District's group health and prescription drug insurance plans.

If an employee wishes to cover any family members, this coverage is available. The District pays a portion of the annual medical premium excluding coverage of family members. It is the employee's responsibility to maintain family benefits if that coverage is elected. Payroll deductions are available to cover the employee portion. Enrollment is not automatic. It may be restricted to certain times of the year, or you may be required to provide evidence of insurability to qualify.

Under the federal Consolidated Omnibus Budget Reconciliation Act ("COBRA"), the District offers terminated employees and their dependents continuation of group medical insurance benefits for up to eighteen (18) months (or longer in some cases). At the time of termination, continuation information and procedures will be given or sent to the existing employee. It is the employee's responsibility to maintain his or her benefit premiums if conversion is elected. At the conclusion of continuation of benefits under COBRA, the employee may convert his or her insurance to an individual plan by contacting the insurance carrier directly.

The District also offers a voluntary dental and vision care program to benefit eligible employees. The District pays a portion of the annual dental and vision premium excluding coverage of family members. The employee is responsible for 100% of the premium cost for dependents. Payroll deductions are available to cover the employee portion. Enrollment is not automatic. It may be restricted to certain times of the year. Contact the Office Manager for additional information.

The District offers optional supplemental insurance to all eligible regular full time exempt and non-exempt employees for a minimal bi-weekly deduction.

1. Supplemental Health Options Policy – helps supplement costs of medical treatments that may be necessary, that most plans don't pay. Benefits paid directly to you and regardless of other coverage. Coverage is available for individual and family.
2. Accident Insurance – helps cover costs on or off the job including disability income benefits plus optional riders. Benefits paid directly to you and regardless of other coverage. Coverage is available to individual and family.
3. Cancer Insurance – including other specified diseases. Benefits paid directly to you and regardless of other coverage. Benefits can be used for non-medical cancer-related expenses that health insurance might not cover. Coverage available to individual only.

For more information on optional insurance coverage, see the Office Manager.

The District provides a basic life insurance plan at no cost for eligible regular full time exempt and non-exempt employees actively at work. The basic life insurance plan includes Accidental Death and Dismemberment (AD&D) insurance. AD&D provides benefits in case an accident causes a serious injury or death.

Coverage begins after thirty (30) days of continuous employment during the billing period. The District pays the entire premium on basic term group life insurance of 100% of earnings for a maximum benefit of \$120,000. Benefit eligible employees may purchase additional optional life insurance coverage at their expense on their eligible spouse or children. It is the employee's responsibility to maintain additional life insurance benefits if that coverage is elected. Payroll deductions are available to cover the employee portion. Enrollment is not automatic. It may be

restricted to certain times of the year, or you may be required to provide evidence of insurability to qualify. Contact the Office Manager for additional information.

3-9 Long-Term Disability Benefits

The District provides long-term disability (LTD) benefits to benefit-eligible full time exempt and non-exempt employees who have an illness or injury that result in a long-term absence. Our LTD plan is designed to ensure a continuing income in the event a benefit-eligible employee becomes disabled and unable to work. The District pays the cost of this insurance. Specific details are available in your plan description or you may contact the Office Manager.

3-10 Short-Term Disability Benefits

The District provides short-term disability (STD) benefits to benefit-eligible full time exempt and non-exempt employees. STD benefits are paid to eligible employees who cannot work because of qualifying disability conditions caused by an injury or illness. The District pays the cost of this insurance. The insurance benefit begins the first day of total disability due to accidental injury and the eighth consecutive day of total disability due to sickness. The income benefit is limited to a portion of your normal weekly pay. A maximum monthly benefit may apply. Benefits are paid over a maximum duration as specified in the policy.

Benefit-eligible employees may participate in the STD plan subject to the terms and conditions of the agreement between the District and its insurance carrier. If the disability comes from being pregnant or a pregnancy-related illness, it will be treated the same as any other illness that prevents an employee from working.

If the disability is covered by workers' compensation, it is not covered by the STD plan. There are more details in the STD Summary Plan Description including how much can be paid and when, the limits, the restrictions, and what is not covered. If you have questions about STD benefits, contact the Office Manager for more information.

3-11 Employee Assistance Program

The District provides an employee assistance program for employees. This program offers qualified counselors to help you cope with personal problems you may be facing. Further details can be obtained by contacting the Employee Assistance Program (“EAP”) counselor or the Office Manager.

3-12 Retirement Plan

All eligible regular full-time exempt and non-exempt employees are eligible to participate in the District’s Retirement Plan. For information on the plan, see the Office Manager.

3-13 Tuition Reimbursement

The District encourages its employees to improve their education and skills. The District has designed an educational reimbursement program to provide financial assistance to regular full-time employees with six (6) months or more of continuous service meeting certain qualifications in continuing education. Reimbursement will be provided if the education is undertaken for at least one (1) of the following reasons:

- Maintain or improve competency in the current job. The employee's performance prior to the start of the course must be satisfactory.
- Provide related knowledge in order to advance to a higher-level position within the field. Such positions must exist with the practice, although they need not be open at the time course work is commenced.
- Provide the training/knowledge needed to progress on an approved career path in a logical and realistic manner, relating to District operations.
- Provide special training/knowledge that is in the best interest of the District.
- Meet an express condition that the education is required for the employee's retention of present salary, status, or employment.

Prior to the start of each course the employee's immediate supervisor and the District Manager must approve applications for participation in the educational assistance program. Requests for approval should be submitted to your supervisor. The Tuition Reimbursement form is available from any member of management.

Reimbursement is as follows:

- Prior written approval is mandatory.
- The reimbursement will be 100% of the required registration tuition, lab fees, and a book allowance of one hundred (\$100.00) dollars per course up to a maximum of two thousand (\$2,000.00) dollars per calendar year, when all other conditions are met. Receipts indicating the actual costs incurred must be presented to the District Manager. Any expenses incurred and not covered by this policy will be paid entirely by the employee.
- Courses must be taken at an accredited college or university, technical or business school.
- The employee must pass the course with a grade of "C" or better.
- Audit classes and courses not completed are ineligible for reimbursement.
- The employee must be on the payroll at the time reimbursement is paid.
- Employees who receive educational benefits from other sources such as scholarship fund, etc. will be reimbursed only for monies that are not covered by these other sources.

To take advantage of this program, you should discuss your education goals with your supervisor.

Section 4 - Leaves of Absence

4-1 Personal Leave

If employees are ineligible for any other District leave of absence, the District, under certain circumstances, may grant a personal leave of absence without pay. A written request for a personal leave should be presented to management at least two (2) weeks before the anticipated start of the leave. The request will be considered on the basis of staffing requirements and the reasons for the requested leave, as well as performance and attendance records. Normally, a leave of absence will be granted for a period of up to three (3) months. An approved leave of absence will not be extended beyond the date of the initial written request without further written approval.

A request for medical leave must be accompanied by a certificate from the employee's personal physician attesting to the employee's disability and inability to perform that employee's normal job duties. Supervisors are required to review requests for medical leave of absence with the District Manager. On request, employees are required to sign release forms authorizing their physicians to discuss their medical conditions with a physician retained by the District. Employees may also be required, at reasonable intervals, to submit additional medical certification of continued disability or inability to work.

During any personal leave of absence without pay, when employees do not earn a salary, vacation, personal days, or sick days the District will continue health insurance coverage during the leave if employees submit their share of the monthly premium payments to the District in a timely manner, subject to the terms of the plan documents.

An employee's job will be held during the first three (3) months of approved leave if the employee's prognosis is for recovery in three (3) months or less. After longer absences, reinstatement to the employee's old job may no longer be feasible. The District will attempt to return employees to their original job, or a similar position provided the employee has complied with all terms and conditions of the leave. The District will make reasonable accommodation for disabilities of returning employees. The District reserves the right to have a physician of its choosing discuss the employee's condition with the employee's physician. The District may also reserve the right to require an employee to submit at periodic intervals to an examination by a medical specialist, at our expense, before permitting the employee to return to work.

An employee's failure to advise management of their availability to return to work failure to return to work when notified or a continued absence from work beyond the time approved by the District, may be considered a voluntary resignation of employment.

4-2 Maternity Leave

Employees, regardless of length of employment, who learn that they are pregnant are expected to inform their supervisors as early as possible of the pregnancy and the expected date of delivery. Pregnant employees whose caregivers recommend work restrictions should, like other employees with disabilities, bring in the caregiver's statement outlining the restrictions. Employees unable to work because of pregnancy or because of the effects of delivery will be granted pregnancy leave during the period of disability. When employees return to work after the period of disability has

passed, they will either be reinstated in their old job or offered a comparable position. Employees are expected to inform their supervisors of their intentions regarding their plans to return to work, including any changes in their expected date of return to work.

Pregnant employees will be eligible for the same benefits as other employees who experience short-term disabilities as defined under Section 3-10 of this handbook.

4-3 Military Leave

If employees are called into active military service or enlist in the uniformed services, they will be eligible to receive an unpaid military leave of absence. To be eligible for military leave, employees must provide management with advance notice of service obligations unless they are prevented from providing such notice by military necessity or it is otherwise impossible or unreasonable to provide such notice. Provided the absence does not exceed applicable statutory limitations, employees will retain reemployment rights and accrue seniority and benefits in accordance with applicable federal and state laws. Employees should ask management for further information about eligibility for Military Leave.

If employees are required to attend yearly Reserves or National Guard duty, they can apply for an unpaid temporary military leave of absence not to exceed the number of days allowed by law (including travel). They should give management as much advance notice of their need for military leave as possible so that we can maintain proper coverage while employees are away.

4-4 General Notice – FMLA US Department of Labor

Eligible employees who work for a covered employer can take up to 12 weeks of unpaid, job-protected leave in a 12-month period for the following reasons:

- The birth of a child or placement of a child for adoption or foster care.
- To bond with a child (leave must be taken within 1 year of the child's birth or placement).
- To care for the employee's spouse, child, or parent who has a qualifying serious health condition.
- For the employee's own qualifying serious health condition that makes the employee unable to perform the employee's job.
- For qualifying exigencies related to the foreign deployment of a military member who is the employee's spouse, child, or parent. An eligible employee who is a covered service member's spouse, child, parent, or next of kin may also take up to 26 weeks of FMLA leave in a single 12-month period to care for the service member with a serious injury or illness.

An employee does not need to use leave in one block. When it is medically necessary or otherwise permitted, employees may take leave intermittently or on a reduced schedule. Employees may choose, or an employer may require, use of accrued paid leave while taking FMLA leave. If an employee substitutes accrued paid leave for FMLA leave, the employee must comply with the employer's normal paid leave policies.

While employees are on FMLA leave, employers must continue health insurance coverage as if the employees were not on leave.

Upon return from FMLA leave, most employees must be restored to the same job or one nearly identical to it with equivalent pay, benefits, and other employment terms and conditions.

An employer may not interfere with an individual's FMLA rights or retaliate against someone for using or trying to use FMLA leave, opposing any practice made unlawful by the FMLA, or being involved in any proceeding under or related to the FMLA.

An employee who works for a covered employer must meet three criteria in order to be eligible for FMLA leave. The employee must:

- Have worked for the employer for at least 12 months.
- Have at least 1,250 hours of service in the 12 months before taking leave; * and
- Work at a location where the employer has at least 50 employees within 75 miles of the employee's worksite. *Special "hours of service" requirements apply to airline flight crew employees.

Generally, employees must give 30-days' advance notice of the need for FMLA leave. If it is not possible to give 30-days' notice, an employee must notify the employer as soon as possible and, generally, follow the employer's usual procedures.

Employees do not have to share a medical diagnosis but must provide enough information to the employer so it can determine if the leave qualifies for FMLA protection. Sufficient information could include informing an employer that the employee is or will be unable to perform his or her job functions, that a family member cannot perform daily activities, or that hospitalization or continuing medical treatment is necessary. Employees must inform the employer if the need for leave is for a reason for which FMLA leave was previously taken or certified.

Employers can require a certification or periodic recertification supporting the need for leave. If the employer determines that the certification is incomplete, it must provide a written notice indicating what additional information is required.

Once an employer becomes aware that an employee's need for leave is for a reason that may qualify under the FMLA, the employer must notify the employee if he or she is eligible for FMLA leave and, if eligible, must also provide a notice of rights and responsibilities under the FMLA. If the employee is not eligible, the employer must provide a reason for ineligibility.

Employers must notify its employees if leave will be designated as FMLA leave, and if so, how much leave will be designated as FMLA leave.

Employees may file a complaint with the U.S. Department of Labor, Wage and Hour Division, or may bring a private lawsuit against an employer. The FMLA does not affect any federal or state law prohibiting discrimination or supersede any state or local law or collective bargaining agreement that provides greater family or medical leave rights.

Section 5 - General Standards of Conduct

5-1 Workplace Conduct

The District endeavors to maintain a positive work environment. Each employee plays a role in fostering this environment. Accordingly, we all must abide by certain rules of conduct, based on honesty, common sense, and fair play.

Because everyone may not have the same idea about proper workplace conduct, it is helpful to adopt and enforce rules all can follow. Unacceptable conduct may subject the offender to disciplinary action, up to and including discharge, in the District's sole discretion. The following are examples of some, but not all, conduct which can be considered unacceptable:

1. Obtaining employment on the basis of false or misleading information.
2. Stealing, removing, or defacing the District property or a co-worker's property, and/or disclosure of confidential information.
3. Completing another employee's time records.
4. Violation of safety rules and policies.
5. Violation of the District's Drug and Alcohol-Free Workplace Policy.
6. Fighting, threatening or disrupting the work of others or other violations of the District's Workplace Violence Policy.
7. Failure to follow lawful instructions of a supervisor.
8. Failure to perform assigned job duties.
9. Violation of the Punctuality and Attendance Policy, including but not limited to irregular attendance, habitual lateness, or unexcused absences.
10. Gambling on District property.
11. Willful or careless destruction or damage to District assets or to the equipment or possessions of another employee.
12. Wasting work materials.
13. Performing work of a personal nature during working time.
14. Violation of the Solicitation and Distribution Policy.
15. Violation of the District's Harassment or Equal Employment Opportunity Policies.
16. Violation of the Communication and Computer Systems Policy.
17. Unsatisfactory job performance.
18. Any other violation of the District's policy.

This is not an exhaustive list. Note that all employees are employed at-will, and the District reserves the right to impose whatever discipline it chooses, or none, in a particular instance. The District will handle each situation individually and nothing in this handbook should be construed as a promise of specific treatment in each situation.

The observance of these rules will help to ensure that our workplace remains a safe and desirable place to work.

5-2 Punctuality and Attendance

Employees are hired to perform important functions at the District. As with any group effort, operating effectively takes cooperation and commitment from everyone. Therefore, attendance and punctuality are very important. Unnecessary absences and lateness are expensive, disruptive and place an unfair burden on fellow employees and supervisors. We expect excellent attendance from all employees. Excessive absenteeism or tardiness will result in disciplinary action up to and including discharge.

It is recognized, however, there are times when absences and tardiness cannot be avoided. In such cases, employees are expected to notify supervisors as early as possible, but no later than the start of the workday. Asking another employee, friend or relative to give this notice is improper and constitutes grounds for disciplinary action. Employees should call, stating the nature of the illness and its expected duration, for every day of absenteeism.

Unreported absences of three (3) consecutive workdays generally will be considered a voluntary resignation of employment with the District.

5-3 Use of Communications and Computer Systems

The District's communication and computer systems are intended primarily for business purposes; however limited personal usage is permitted if it does not hinder performance of job duties or violate any other District policy. This includes the voice mail, e-mail, and Internet systems. Users have no legitimate expectation of privacy in regard to their use of the District's systems.

The District may access the voice mail and e-mail systems and obtain the communications within the systems, including past voice mail and e-mail messages, without notice to users of the system, in the ordinary course of business when the District deems it appropriate to do so. The reasons for which the District may obtain such access include but are not limited to maintaining the system; preventing or investigating allegations of system abuse or misuse; assuring compliance with software copyright laws; complying with legal and regulatory requests for information; and ensuring that District operations continue appropriately during an employee's absence.

Employees may not use the Internet to send, view or retrieve any controversial material, including material that is obscene, sexually oriented, abusive, or contains offensive material in a manner inconsistent with existing policy and procedures of the District.

Further, the District may review Internet usage to ensure that such use with District property, or communications sent via the Internet with District property, are appropriate. The reasons for which the District may review an employees' use of the Internet with District property includes but is not limited to maintaining the system; preventing or investigating allegations of system abuse or misuse; assuring compliance with software copyright laws; complying with legal and regulatory requests for information; and ensuring that District operations continue appropriately during an employee's absence.

The District is a political subdivision of the State of Florida and is required to save and preserve all electronic communications due to Florida's Sunshine Laws designed to guarantee that the public has

access to public records of governmental bodies in Florida. As such, since electronic communication may be regarded as public records subject to public access in accordance with Florida law all electronic communication is to be preserved.

The District's policies prohibiting harassment, in their entirety, apply to the use of District's communication and computer systems. No one may use any communication or computer system in a manner that may be construed by others as harassing or offensive based on race, national origin, sex, sexual orientation, age, disability, religious beliefs, or any other characteristic protected by federal, state, or local law.

Further, since the District's communication and computer systems are intended for business use, all employees, upon request, must inform management of any private access codes or passwords.

Unauthorized duplication of copyrighted computer software violates the law and is strictly prohibited.

No employee may access, or attempt to obtain access to, another employee's computer systems without appropriate authorization.

Violators of this policy may be subject to disciplinary action, up to and including discharge.

5-4 Use of Social Media

The District respects the right of any employee to maintain a blog or web page or to participate in a social networking, Twitter, or similar site, including but not limited to Facebook and LinkedIn. However, to protect District interests and ensure employees focus on their job duties, employees must adhere to the following rules:

Employees may not post on a blog or web page or participate on a social networking platform, such as Twitter or similar site, during work time or at any time with District equipment or property.

All rules regarding confidential and proprietary business information apply in full to blogs, web pages and social networking platforms, such as Twitter, Facebook, LinkedIn, or similar sites. Any confidential information prohibited to be disclosed through a conversation, a note or an e-mail is prohibited to be disclosed in a blog, web page or social networking site.

Whether an employee is posting something on his or her own blog, web page, social networking, Twitter, or similar site or on someone else's, if the employee mentions the District and also expresses either a political opinion or an opinion regarding the District's actions that could pose an actual or potential conflict of interest with the District, the poster must include a disclaimer. The poster should specifically state that the opinion expressed is his/her opinion and not the District's position. This is necessary to preserve the District's good will in the marketplace.

Any conduct that is impermissible under the law if expressed in any other form or forum is impermissible if expressed through a blog, web page, social networking, Twitter, or similar site. For example, posted material that is discriminatory, obscene, defamatory, libelous, or violent is forbidden. District policies apply equally to employee social media usage.

The District encourages all employees to keep in mind the speed and manner in which information posted on a blog, web page, and/or social networking site is received and often misunderstood by readers. Employees must use their best judgment. Employees with any questions should review the guidelines above and/or consult with their manager. Failure to follow these guidelines may result in discipline, up to and including discharge.

5-5 Personal and Company-Provided Portable Communication Devices

District-provided portable communication devices (“PCD”), including cell phones and personal digital assistants, should be used primarily for business purposes. Employees have no reasonable expectation of privacy in regard to the use of such devices, and all use is subject to monitoring, to the maximum extent permitted by applicable law. This includes as permitted the right to monitor personal communications, as necessary.

Some employees may be authorized to use their personal PCD for business purposes. These employees should work with the IT Staff to configure their PCD for business use. Communications sent via a personal PCD also may be subject to monitoring if sent through the District's networks and the PCD must be provided for inspection and review upon request.

All conversations, text messages and e-mails must be professional. When sending a text message or using a PCD for business purposes, whether it is a District-provided or personal device, employees must comply with applicable District guidelines, including policies on sexual harassment, discrimination, conduct, confidentiality, equipment use and operation of vehicles. Using a District-issued PCD to send or receive personal text messages is prohibited at all times and personal use during working hours should be limited to emergency situations.

If an employee who uses a personal PCD for business resigns or is discharged, the employee will be required to submit the device to the IT Staff for resetting on or before his or her last day of work. At that time, the IT Staff will reset and remove all information from the device, including but not limited to, District information and personal data (such as contacts, e-mails, and photographs). The IT Staff will make efforts to provide employees with the personal data in another form (e.g., on a disk) to the extent practicable; however, the employee may lose some or all personal data saved on the device.

Employees may not use their personal PCD for business unless they agree to submit the device to the IT Staff on or before their last day of work for resetting and removal of District information. This is the only way currently possible to ensure that all District information is removed from the device at the time of termination. The removal of District information is crucial to ensure compliance with the District's confidentiality and proprietary information policies and objectives.

Please note that whether employees use their personal PCD or a District-issued device, the District's electronic communications policies, including but not limited to, proper use of communications and computer systems, remain in effect.

Portable Communication Device Use While Driving

Employees who drive on District property must abide by all state or local laws prohibiting or limiting PCD (cell phone or personal digital assistant) use while driving. Further, even if usage is permitted,

employees may choose to refrain from using any PCD while driving. "Use" includes, but is not limited to, talking, or listening to another person or sending an electronic or text message via the PCD.

Regardless of the circumstances, including slow or stopped traffic, if any use is permitted while driving, employees should proceed to a safe location off the road and safely stop the vehicle before placing or accepting a call. If acceptance of a call is absolutely necessary while the employee is driving, and permitted by law, the employee must use a hands-free option and advise the caller that he/she is unable to speak at that time and will return the call shortly.

Under no circumstances should employees feel that they need to place themselves at risk to fulfill business needs.

Since this policy does not require any employee to use a cell phone while driving, employees who are charged with traffic violations resulting from the use of their PCDs while driving will be solely responsible for all liabilities that result from such actions.

Texting and e-mailing while driving is prohibited in all circumstances.

5-6 Inspections

The District reserves the right to require employees while on District property, or on client property, to agree to the inspection of their persons, personal possessions and property, personal vehicles parked on District or client property, and work areas. This includes lockers, vehicles, desks, cabinets, workstations, packages, handbags, briefcases and other personal possessions or places of concealment, as well as personal mail sent to the District or to its clients. Employees are expected to cooperate in the conduct of any search or inspection.

5-7 Smoking

The District is a smoke-free workplace. In order to maintain the highest possible safety conditions and because the District is concerned about our employees' health. The District also encourages smokers to quit smoking. Smoking, including the use of e-cigarettes or any tobacco product, is prohibited in District offices and vehicles. Smoking is permitted during breaks outside District offices as determined by management. Any questions regarding our Non-Smoking policy, please contact the District Manager.

5-8 Personal Visits and Telephone Calls

Disruptions during work time can lead to errors and delays. Therefore, we ask that personal telephone calls be kept to a minimum, and only be made or received after working time, or during lunch or break time.

For safety and security reasons, employees are prohibited from having personal guests visit or accompany them anywhere in our facilities other than the reception areas.

5-9 Solicitation and Distribution

To avoid distractions, solicitation by an employee of another employee is prohibited while either employee is on work time. "Work time" is defined as the time an employee is engaged, or should be engaged, in performing his/her work tasks for the District. Solicitation of any kind by non-employees on District premises is prohibited at all times.

Distribution of advertising material, handbills, printed or written literature of any kind in working areas of the District is prohibited at all times. Distribution of literature by non-employees on District premises is prohibited at all times.

5-10 Bulletin Boards

Important notices and items of general interest are continually posted on our bulletin board located at all employee break rooms. Employees should make it a practice to review it frequently. This will assist employees in keeping up with what is current at the District. To avoid confusion, employees should not post or remove any material from the bulletin board.

5-11 Confidential Company Information

During the course of work, an employee may become aware of confidential information regarding District employees, or District Clients. It is extremely important that all such information remain confidential, and particularly not be disclosed. Any employee who improperly copies, removes (whether physically or electronically), uses, or discloses confidential information to anyone outside of the District may be subject to disciplinary action up to and including termination. Employees may be required to sign an agreement reiterating these obligations.

5-12 Conflict of Interest and Business Ethics

It is the District's policy that all employees avoid any conflict between their personal interests and those of the District. The purpose of this policy is to ensure that the District's honesty and integrity, and therefore its reputation, are not compromised. The fundamental principle guiding this policy is that no employee should have, or appear to have, personal interests or relationships that actually or potentially conflict with the best interests of the District.

It is not possible to give an exhaustive list of situations that might involve violations of this policy. However, the situations that would constitute a conflict in most cases include but are not limited to: holding an interest in or accepting free or discounted goods from any organization that does, or is seeking to do, business with the District, by any employee who is in a position to directly or indirectly influence either the District's decision to do business, or the terms upon which business would be done with such organization.

1. holding any interest in an organization that competes with the District.
2. being employed by (including as a consultant) or serving on the board of any organization which does, or is seeking to do, business with the District or which competes with the District; and/or

3. Profiting personally, e.g., through commissions, loans, expense reimbursements or other payments, from any organization seeking to do business with the District.

A conflict of interest would also exist when a member of an employee's immediate family is involved in situations such as those above.

This policy is not intended to prohibit the acceptance of modest courtesies, openly given, and accepted as part of the usual business amenities, for example, occasional business-related meals or promotional items of nominal or minor value.

It is your responsibility to report any actual or potential conflict that may exist between you (and your immediate family) and the District.

5-13 Use of Facilities, Equipment and Property, Including Intellectual Property

Equipment essential in accomplishing job duties is often expensive and may be difficult to replace. When using property, employees are expected to exercise care, perform required maintenance, and follow all operating instructions, safety standards and guidelines.

Employees should notify their supervisor if any equipment, machines, or tools appear to be damaged, defective, or in need have repair. Prompt reporting of loss, damages, defects, and the need for repairs could prevent deterioration of equipment and possible injury to employees or others. The supervisor can answer any questions about an employee's responsibility for maintenance and care of equipment used on the job.

Employees also are prohibited from any unauthorized use of the District's intellectual property, such as audio and video tapes, print materials and software.

Improper, careless, negligent, destructive, or unsafe use or operation of equipment can result in discipline, up to and including discharge.

Further, the District is not responsible for any damage to employees' personal belongings unless the employee's supervisor provided advance approval for the employee to bring the personal property to work.

5-14 Health and Safety Guidelines

The District has the right to require any employee to undergo a medical or psychological examination by an assigned doctor at any time to ascertain whether or not the employee is physically and mentally capable of performing any and all duties required of the employee's classification. This examination will be conducted on the District's time and at the District's expense. On the date of the examination, the employee will not be required to report to his regular duty assignment. If the examination takes longer than a normal duty day, the employee will be paid one and one-half (1-1/2) times his straight time rate of pay for all hours in excess of the normal duty day. The Occupational Safety and Health Act ("OSHA") requires all employers to provide a safe and healthful workplace for their employees. In this regard, it is important that adequate policies and procedures be developed and adhered to in order to ensure safe, efficient operating conditions, thereby safeguarding employees and facilities.

The District will not knowingly permit unsafe conditions to exist, nor will it permit employees to indulge in unsafe acts. Violations of organization rules and regulations will result in disciplinary action. The District believes that the safety of employees and physical property can best be ensured by a meaningful program.

Employee – since the employee on the job is frequently more aware of unsafe conditions than anyone else, employees are encouraged to make recommendations and/or suggestions regarding unsafe conditions to their immediate supervisor so that they may be corrected.

Supervisors – supervisors are responsible for the working conditions within their department. A supervisor should remain alert at all times to dangerous and unsafe conditions, so that he/she may recommend corrective action, discipline employees who habitually create or indulge in unsafe practices, assess new or changed situations for inherent dangers, and follow up on employee suggestions for corrective action so that unsafe conditions are not instituted or permitted to continue.

Here are some general rules to follow to help prevent injuries:

- Wear all required safety articles of clothing (i.e., safety goggles, hardhats, etc.) or equipment (i.e., seat belts, etc.).
- Do not use equipment, device, and machinery or handle any materials unless you are of proper age and have been trained on its proper use.
- Never fix or tamper with a safety device on any machine.
- No “horse play” is allowed. Employees will conduct themselves in a business-like manner.
- Keep all work areas neat and clean.
- Keep all floors and aisles free of clutter.
- Clean up spills immediately.
- Use proper lifting techniques, using legs and not the back, when performing certain duties.
- Never try to lift or push objects that are too heavy or awkward for you. If you need help or instruction, ask your supervisor.
- Running, jumping, shoving, hitting, fighting or any activity which have an adverse influence on the well-being of employees is prohibited.
- Report all injuries, incidents, or unsafe conditions immediately to your supervisor.
- Be alert to hazards which could lead to injury to you or others so that we may all enjoy a safe and healthy workplace.

These safety guidelines are not exhaustive.

5-15 Criminal Convictions and Charges

As part of the District’s effort to maintain a safe work environment for its customers and employees alike, any employee or job applicant who has been arrested and/or convicted of a criminal act and/or traffic offense which involves violence of any nature, dishonesty, shows a propensity for putting others at risk for harm or loss, or is related to the employment held or employment sought may be disqualified from further employment or consideration for employment with us. Employees in, or job applicants for, positions requiring financial trust or close physical contact with customers may be

subject to a criminal history check through the State of Florida. All employees are required to disclose any felony or misdemeanor conviction or plea of nolo contendere (no contest) to the District Manager with five (5) days of the date of conviction or plea of nolo contendere between privacy and security.

5-16 Hiring Relatives/Employee Relationships

A familial relationship among employees can create an actual or at least a potential conflict of interest in the employment setting, especially where one relative supervises another relative. To avoid this problem, the District may refuse to hire or place a relative in a position where the potential for favoritism or conflict exists.

In other cases, such as personal relationships where a conflict or the potential for conflict arises, even if there is no supervisory relationship involved, the parties may be separated by reassignment or discharged from employment, at the discretion of the District. Accordingly, all parties to any type of intimate personal relationship must inform management.

If two employees marry, become related, or enter an intimate relationship, they may not remain in a reporting relationship or in positions where one individual may affect the compensation or other terms or conditions of employment of the other individual. The District generally will attempt to identify other available positions, but if no alternate position is available, the District retains the right to decide which employee will remain with the District.

For the purposes of this policy, a relative is any person who is related by blood or marriage, or whose relationship with the employee is like that of persons who are related by blood or marriage.

5-17 Conflicting Outside Employment or Enterprise

Any and all outside employment or enterprise by District employees must be in accordance with Section 112.313, Florida Statutes outlining the standards for public officers, employees of agencies and local government attorneys. Any employee who desires to accept outside employment or enterprise shall disclose in writing such employment to his or her supervisor prior to accepting the employment. The supervisor shall consult with the District Manager and/or the District's legal counsel to determine if the proposed outside employment or enterprise is in any way inconsistent with Section 112.313, Florida Statutes, or other law.

5-18 Employee Dress and Personal Appearance

You are expected to report to work well groomed, clean, and dressed according to the requirements of your position. Some employees may be required to wear uniforms or safety equipment/clothing. Please contact your supervisor for specific information regarding acceptable attire for your position. If you report to work dressed or groomed inappropriately, you may be prevented from working until you return to work well-groomed and wearing the proper attire.

5-19 Employee Identification Badges

All personnel, including voluntary and temporary personnel, are issued identification badges when they are processed for hire. Employees are expected to have their employment identification in their possession during working hours. Employees are to return identification badges to their immediate supervisor when leaving the District's employment. The Office Manager issues identification badges.

5-20 Publicity/Statements to the Media

All media inquiries regarding the position of the District as to any issues must be referred to the District Manager. Only the District Manager is authorized to make or approve public statements on behalf of the District. No employees, unless specifically designated by District Manager, are authorized to make those statements on behalf of District. Any employee wishing to write and/or publish an article, paper, or other publication on behalf of the District must first obtain approval from District Manager.

5-21 Operation of Vehicles

Employees must receive authorization to drive District or personal vehicles in the course of business for the District. Continued authorization is subject to maintenance of proper licenses and a satisfactory driving record as reported by the State of Florida.

It is the policy of the District that all staff, when using either District vehicles or their own motor vehicle to conduct District business, shall possess a valid operator's license or chauffeur's license as required by law. All occupants in any vehicle shall be properly restrained as required by law.

Employees using either District vehicles or their own vehicle to conduct District business will be required to sign a Statement of Driver Responsibility. Such employees agree to advise the employer of any traffic tickets or other citations involving a motor vehicle in which the employee is found to be responsible, at fault, or guilty. Determination of safe driving may include periodic reviews of an employee's driving record with the State of Florida.

An employee whose driving record reveals any of the following will not be permitted to use District vehicles or their own vehicle to conduct business for the District:

1. Currently suspended license.
2. Three (3) at fault accidents within three (3) years not resulting in a conviction.
3. Accumulation of nine (9) or more points in two (2) years.
4. A single conviction of a six (6) point violation of any of the following infractions:
 - At fault accident resulting in a conviction.
 - Felonious use of vehicle.
 - Operating vehicle while under the influence of alcohol or drugs.
 - Operating a vehicle while impaired.
 - Fleeing an accident;
 - Reckless driving; or,
 - Fleeing an officer.

District vehicles are not to be used without permission of the District Manager. District vehicles may not be used for personal business and passengers must only be related to the District's business. Vehicles may not be taken home at night, unless required by job description or approved by the District Manager.

Your supervisor, before its use, must authorize use of private automobiles on behalf of the District. In such cases, the driver must have a valid driver's license. There must be insurance on the private car. (collision, liability, property, and bodily injury for car occupants). Mileage will be reimbursed at the current rate established by the District which includes the cost of gas, vehicle wear and personal insurance. Reimbursement will also be made for parking, toll, and tunnel charges however, the District will not reimburse traffic fines. When use of a private vehicle is authorized and other employees ride with the owner, reimbursement of travel will be made only to the owner of the car. Passengers must only be related to the District's business unless otherwise authorized by the District Manager.

It is the policy of the District that all staff when using their own motor vehicle to conduct our business shall have proper and adequate automobile insurance.

Employees are not to rent cars unless the Supervisor specifically authorizes same or, in extreme emergency situations, when there is no other way to accomplish the authorized mission, and when in the mind of the employee, the best interests of the employer will be served. When a car is rented, the employee must make sure the car is fully insured. Complete insurance coverage will most likely cost extra. Reimbursement for this expense, if not charged on the District credit card, will be made as for all other reimbursements for expenses incurred on behalf of the District.

Employees involved in a motor vehicle accident while driving on District business must report the accident to their supervisor immediately. If a citation is issued while driving a District vehicle in connection with the accident, legal counsel may represent employees if authorized by the District Manager.

District-owned or leased vehicles may be used only as authorized by management.

5-22 Parking/Toll Bridge Pass

The District provides parking for the use of employees. The District assumes no responsibility for damage to vehicles or theft of articles from vehicles while on its property. The District also, provides the employee and their spouse a complimentary bridge pass to be used when crossing the Hammock Dunes Bridge.

5-23 Business Expense Reimbursement

Expenses incurred by an employee on behalf of the District are reimbursed if the purchase was made with prior approval of management. Expenditures made on behalf of the District for legitimate emergency purposes can be reimbursed if approved later by the employee's department head.

A request for an expense check should be submitted to the Office Manager for approval and payment through proper channels. Whenever possible, the employee should request a receipt for any expenditure made on the District's behalf and the receipt should be attached to his/her request for reimbursement.

Reimbursement for travel and per diem shall be made in accordance with Florida law.

5-24 References

The District will respond to reference requests through the Office Manager. The District will provide general information concerning the employee such as date of hire, date of discharge, and positions held. Requests for reference information must be in writing, and responses will be in writing. Please refer all requests for references to the Human Resources Department. **Only the Office Manager may provide references.**

5-25 If You Must Leave Us

Should an employee decide to leave the District, we ask that he or she provide a supervisor with at least 2 weeks advance notice of departure. Thoughtfulness will be appreciated. All District, property including, but not limited to, keys, security cards, parking passes, toll bridge passes, laptop computers, fax machines, uniforms, etc., must be returned at separation. Employees also must return all the District's Confidential Information upon separation. To the extent permitted by law, employees will be required to repay the District, (through payroll deduction, if lawful) for any lost or damaged District, property. As noted previously, all employees are employed at-will and nothing in this handbook changes that status.

5-26 Exit Interviews

Employees who resign are requested to participate in an exit interview with the Office Manager, if possible.

5-27 A Few Closing Words

This handbook is intended to give employees a broad summary of things they should know about the District. The information in this handbook is general in nature and, should questions arise, any member of management should be consulted for complete details. While we intend to continue the policies, rules and benefits described in this handbook, the District, in its sole discretion, may always amend, add to, delete from, or modify the provisions of this handbook and/or change its interpretation of any provision set forth in this handbook. Employees should not hesitate to speak to management if they have any questions about the District or its personnel policies and practices.

APPENDIX A

General Handbook Acknowledgment

This Employee handbook is an important document intended to help you become acquainted with the District. This document is intended to provide guidelines and general descriptions only; it is not the final word in all cases. Individual circumstances may call for individual attention.

Because the District's operations may change, the contents of this handbook may be changed at any time, with or without notice, in an individual case or generally, at the sole discretion of management.

Please read the following statements and sign below to indicate your receipt and acknowledgment of this Employee handbook.

I have received and read a copy of the District's Employee handbook. I understand that the policies, rules, and benefits described in it are subject to change at the sole discretion of the District at any time.

I further understand that my employment is terminable at will, either by myself or the District, with or without cause or notice, regardless of the length of my employment or the granting of benefits of any kind.

I understand that no representative of the District other than District Manager may alter "at will" status and any such modification must be in a signed writing.

I understand that my signature below indicates that I have read and understand the above statements and that I have received a copy of the District's Employee handbook.

Employee's Printed Name: _____

Employee's Signature: _____

Position: _____

Date: _____

The signed original copy of this acknowledgment should be given to management - it will be filed in your personnel file.

APPENDIX B

Receipt of Sexual Harassment Policy

It is the District's policy to prohibit harassment of any employee by any supervisor, employee, customer, or vendor on the basis of sex or gender. The purpose of this policy is not to regulate personal morality within the District. It is to ensure that at the District all employees are free from sexual harassment. While it is not easy to define precisely what types of conduct could constitute sexual harassment and there is a wide range of behavior that may violate this policy even if such behavior does not violate the law, examples of prohibited behavior include unwelcome sexual advances, requests for sexual favors, obscene gestures, displaying sexually graphic magazines, calendars or posters, sending sexually explicit e-mails, text messages and other verbal or physical conduct of a sexual nature, such as uninvited touching of a sexual nature or sexually related comments. Depending upon the circumstances, improper conduct also can include sexual joking, vulgar or offensive conversation or jokes, commenting about an employee's physical appearance, conversation about your own or someone else's sex life, or teasing or other conduct directed toward a person because of his or her gender which is sufficiently severe or pervasive to create an unprofessional and hostile working environment.

If the employee feels that he or she has been subjected to conduct which violates this policy, the employee should immediately report the matter to Office Manager. If unable for any reason to contact this person, or if the employee has not received a satisfactory response within five (5) business days after reporting any incident of perceived harassment, the employee should contact District Manager. If the person toward whom the complaint is directed is one of the individuals indicated above, the employee should contact any higher-level manager in his or her reporting hierarchy. Every report of perceived harassment will be fully investigated, and corrective action will be taken where appropriate. All complaints will be kept confidential to the extent possible, but confidentiality cannot be guaranteed. In addition, the District will not allow any form of retaliation against individuals who report unwelcome conduct to management or who cooperate in the investigations of such reports in accordance with this policy. If you feel you have been subjected to any such retaliation, report it in the same manner you would report a claim of perceived harassment under this policy. Violation of this policy including any improper retaliatory conduct will result in disciplinary action, up to and including discharge. All employees must cooperate with all investigations.

I have read and I understand the District's Sexual Harassment Policy.

Employee's Printed Name: _____

Employee's Signature: _____

Position: _____

Date: _____

The signed original copy of this receipt should be given to management - it will be filed in your personnel file.

APPENDIX C

Receipt of Non-Harassment Policy

It is the District's policy to prohibit intentional and unintentional harassment of any individual by another person on the basis of any protected classification including, but not limited to, race, color, national origin, disability, religion, marital status, veteran status, sexual orientation, or age. The purpose of this policy is not to regulate our employees' personal morality, but to ensure that in the workplace, no one harasses another individual.

If an employee feels that he or she has been subjected to conduct which violates this policy, he or she should immediately report the matter to the Office Manager. If the employee is unable for any reason to contact this person, or if the employee has not received a satisfactory response within five (5) business days after reporting any incident of what the employee perceives to be harassment, the employee should contact District Manager. If the person toward whom the complaint is directed is one of the individuals indicated above, the employee should contact any higher-level manager in his or her reporting hierarchy. Every report of perceived harassment will be fully investigated, and corrective action will be taken where appropriate. All complaints will be kept confidential to the extent possible, but confidentiality cannot be guaranteed. In addition, the District will not allow any form of retaliation against individuals who report unwelcome conduct to management or who cooperate in the investigations of such reports in accordance with this policy.

If an employee feels he or she has been subjected to any such retaliation, he or she should report it in the same way the employee would report a claim of perceived harassment under this policy. Violation of this policy including any improper retaliatory conduct will result in disciplinary action, up to and including discharge. All employees must cooperate with all investigations.

I have read and I understand the District's Non-Harassment Policy.

Employee's Printed Name: _____

Employee's Signature: _____

Position: _____

Date: _____

The signed original copy of this receipt should be given to management - it will be filed in your personnel file.

APPENDIX D

Receipt of Drug-Free and Alcohol-Free Policy

It is the District's policy to prohibit the use of any controlled or illegal substance, including alcohol as defined in Section 893.03, Florida Statutes, as amended, not pursuant to a lawful prescription. These provisions under the Drug-free workplace program, Section 440.102, Florida Statutes, have been adopted by the District to help ensure a safe and productive work environment for our employees and others, to protect District property, and to ensure efficient operations.

If there is reasonable belief that an employee has violated this policy or there has been an accident with injury to the employee or others, the employee will submit to drug and alcohol testing. If the employee is unwilling to submit to drug and alcohol testing, this may result in disciplinary action up to and including discharge.

If an employee tests positive for alcohol, controlled or illegal substances, the District will make every effort to make reasonable accommodations to assist the employee to recover from substance and alcohol dependencies. However, employees may not request an accommodation to avoid disciplinary action for violation of this policy.

Violation of this policy including any improper retaliatory conduct will result in disciplinary action up to and including immediate discharge.

I have read and I understand the District's Drug-Free and Alcohol-Free Policy.

Employee's Printed Name: _____

Employee's Signature: _____

Position: _____

Date: _____

The signed original copy of this receipt should be given to management - it will be filed in your personnel file.

APPENDIX E

DRUG FREE WORKPLACE POLICY

PURPOSE

The District has a compelling obligation to prevent and eliminate alcohol and illegal drug use in its workplace because of its responsibility for the safe, effective, and efficient delivery of public services. Drug or alcohol use in the workplace may result in or contribute to on-the-job accidents, motor vehicle accidents and personal injury to the District employees and to the public. The illegal use of alcohol while on duty is inconsistent with both the law-abiding behavior expected of citizens and the special trust placed in District employees as public servants. Moreover, District employees who illegally use drugs tend to be less productive, less reliable, and prone to greater absenteeism than his/her fellow employees. This impairs the efficiency of the District, creates a greater burden on reliable employees, and undermines public confidence in all District employees.

The District adopts the following policy to the extent that it is consistent with Florida Statute section 440.102, and the definitions in that section are hereby incorporated in this policy.

A. POLICY STATEMENT

It is the policy of the District to maintain a drug-free workplace. It is a condition of employment with the District that employees refrain from reporting to work or working with the presence of drugs and/or alcohol in his or her body and for each District employee to abide by this policy. In addition to possible disciplinary action, up to and including termination as a result of any violation of this Drug Free Workplace Policy, an employee injured in the course and scope of employment who refuses to submit to a test for drugs and/or alcohol or is tested and has a positive confirmation of drug use or alcohol, forfeits his/her eligibility for medical and indemnity benefits under the Workers Compensation Act.

B. LEGAL AUTHORITY

The unlawful manufacture, distribution, dispensation, possession or use of a drug, alcohol or a controlled substance in the workplace is prohibited. Sections 440.101 and 440.102 of the Florida Statutes set forth the requirements with which the District's drug-free workplace policy must comply. The District is also subject to the Drug Free Workplace Act of 1988.

C. EFFECTIVE DATE OF POLICY

The District's Drug Free Workplace Policy is effective on the date of adoption of these rules and regulations. Upon enactment or revision as a new policy, this policy shall be provided to all employees. All new employees will be provided with this policy on his/her hire date. It shall be the responsibility of all personnel to familiarize themselves with this policy.

TYPES OF DRUG TESTS

A. DISTRICT AUTHORITY TO TEST

The authority to order an applicant or employee to submit to a drug and/or alcohol test pursuant to this policy is vested in the District and its officials acting in the interests of the District.

B. REQUIRED TYPES OF DRUG TESTS

For purposes of this policy, and accordance with Section 440.102, Florida Statutes, the term “drug” also includes alcohol unless specified otherwise. Employees and applicants will be subjected to the following types of drug tests:

1. Job Applicant Testing

- a. All applicants for positions with the District will be drug tested and must pass a 10-panel drug test before he/she is hired as an employee and before completing the District’s intake process. The applicants whom the District intends to hire will be given a conditional offer of employment and requested to submit to a drug and/or alcohol test. Refusal to submit to the drug and/or alcohol test or a positive confirmed test result will result in rejection of the applicant for employment at that time.
- b. Job applicant drug testing does not require authorization from a District official or representative.

2. Reasonable Suspicion Testing

- a. An employee may be required to submit to a drug and/or alcohol test when the District has a reasonable suspicion that an employee is using or has used drugs or alcohol in violation of District policy. “Reasonable suspicion” will be determined from specific, objective, and articulated facts and reasonable inferences drawn from those facts considering experience.
- b. Among other things, such facts and inferences may be based upon the following:
 - Observable phenomena while at work, such as direct observation of drug and/or alcohol use; physical symptoms or manifestations of being under the influence of a drug or alcohol including, but not limited to, the appearance of intoxication, the smell of alcohol and erratic behavior.
 - Abnormal conduct, irrational or incoherent mental state; erratic behavior while at work; or a significant deterioration in work performance.
 - Increased or unusual inattentiveness, absentmindedness, drowsiness, or mood swings.
 - Increased or unusual unexplained absenteeism and tardiness,
 - Impairment of motor functions and lack of physical coordination.
 - A report of drug and/or alcohol use, provided by a reliable and credible source, which has been independently corroborated, (not based on anonymous report).
 - Evidence that an individual has tampered with a drug and/or alcohol test during his/her employment with the District.

- Information that the employee has caused, contributed to or has been involved in an accident while at work, or while driving a District vehicle.
Note: The District will test all employees involved in work related accidents. However, it will test all employees where there is some information or evidence upon which a reasonable person could conclude that the employee was at fault to some degree, either by the employee's actions or inactions. This decision will be made as a part of the reasonable suspicion determination by the District Manager, or designee.
 - Evidence that the employee has used, possessed, sold, solicited, or transferred drugs and/or alcohol while working or while on the District's premises, or while operating District vehicle(s), machinery or equipment.
 - Discovery of drugs and/or alcohol in the workplace.
 - Employees' confirmation of drug and/or alcohol use; or
 - The failure to timely complete assignments.
- c. If an employee has information upon which there may be a reasonable suspicion of another employee's drug and/or alcohol use in violation of District policy, he/she must immediately report the information to his/her supervisor, manager, or the District Manager or designee.
 - d. If a supervisor has information upon which there may be a reasonable suspicion of an employee's drug and/or alcohol use in violation of District policy, he/she must immediately report the information to his/her supervisor/manager or the District Manager or designee.
 - e. If a department manager has information upon which there may be a reasonable suspicion of an employee's drug and/or alcohol use in violation of District policy, he/she must immediately report the information to the District Manager or designee.
 - f. The District Manager or designee must consider the information, the employee, supervisor, or department manager reported in making his/her own reasonable suspicion determination.
 - g. Reasonable suspicion testing may only be authorized by a department manager or designee, or by the District Manager or designee. The order for an employee to submit to reasonable suspicion testing may be given by any supervisory employee the District deems appropriate.
 - h. The District must document, in writing, the circumstances that formed the basis of its reasonable suspicion testing within five (5) days after the testing.
 - i. Employees shall be transported to the specimen collection site by a supervisor.
 - j. It is a terminable offense for an employee to, in any way, alter or attempt to alter the results of a drug or alcohol test given to the employee or any other employee.

3. Routine Fitness for Duty Testing

- a. An employee may be asked to submit to a drug and/or alcohol test as part of a routinely scheduled fitness for duty medical examination that is either part of the District's established policy or that is scheduled routinely for all members of an employment classification or group.
- b. Drug and/or alcohol testing which is conducted pursuant to a routine fitness for duty examination does not require authorization from any designated District official beyond that required for the examination itself.

4. Follow-up Testing

- a. If an employee enters an employee assistance program or rehabilitation program for drug and/or alcohol related problems, the employee may, at the District's discretion, be required to submit to a follow-up drug and/or alcohol test on a quarterly, semiannual, or annual basis for two (2) years thereafter. Advanced notice of the follow-up testing will not be given to the employee.
- b. Except to the extent modified by other District policies, follow-up testing may be authorized by a department manager, or designee or by the District Manager or designee.

5. Random Testing

- a. All employees are subject to random, unannounced drug and/or alcohol testing.

DRUG TESTING PROCEDURES

A. DRUG SPECIMEN COLLECTION SITE

The drug specimen collection site is subject to change and is dependent upon which facility the District contracts as its drug specimen collection site.

B. TESTING LABORATORIES

This testing laboratory is subject to change and is dependent upon which facility the District contracts as its testing laboratory.

C. METHODS OF TESTING

- 1. Tests for the presence of illegal drugs will use urine specimens.
- 2. Tests for the presence of alcohol will use saliva and/or blood specimens.

3. A split sample testing shall be taken by the drug specimen collection site. The primary specimen will be tested by the testing laboratory. The split specimen will be sealed and reserved in case of appeal.

D. DRUGS TESTED

The drug test may be a 5-panel, 9-panel, and/or 10-panel drug screen test. Cutoff levels to be used in testing are those established by Standard Industrial Drug Panel 10. The person(s) may be tested for any of the following but not limited to Alcohol, Amphetamines, Cannabinoids, Cocaine, Opiates, Phencyclidine, Methaqualone, Barbiturates, Benzodiazepines, Methadone, and Propoxyphene.

E. REPORTING USE OF PRESCRIPTIONS and/or NON-PRESCRIPTION MEDICATIONS

1. An employee or job applicant may confidentially report information concerning the use of prescription and/or non-prescription medications to the specimen collection site before testing and to the Medical Review Officer (MRO) after testing. The presence of prescription and/or non-prescription medications in the body may affect the outcome of the test. The District's certified MRO is subject to change and is dependent upon which MRO the District contracts to perform MRO services.
2. Various types of over the counter and prescription drugs may contain Alcohol, Amphetamines, Cannabinoids, Cocaine, Opiates, Barbiturates, Benzodiazepines, Methadone, and Propoxyphene which could alter drug test results.

F. RIGHT TO CONSULT LABORATORY

All applicants and employees may consult with the testing laboratory or the MRO for technical information regarding the effects of prescription and non-prescription medications on drug testing. Any consultation by an applicant or employee with the testing laboratory or MRO for the purpose of gaining technical information shall be confidential. An MRO must supply technical information to any employee who fails a drug test.

G. TEST RESULTS

1. Negative Test Results
 - a. No action will be taken.
2. Positive Test Results
 - a. The applicant or employee whose primary specimen tests positive has the right to contest the positive result. The applicant or employee who receives a positive test result may explain or contest the result to the MRO within five (5) working days after the receipt of written notification of the positive result. If the applicant's or employee's explanation or challenge is unsatisfactory to the MRO, the MRO must

report a positive confirmed test result back to the District and applicant/employee and include a copy of the positive test result.

- b. Within five (5) working days after receipt of the positive confirmed test result from the MRO, the District will notify the applicant/employee in writing of the positive test result, the consequences of such result and the options available to the applicant/employee.

H. CHALLENGING A POSITIVE TEST RESULT

1. Notification of Challenge and Information Presented

- a. Any applicant/employee challenging a positive test result must notify the District and the MRO of such challenge in writing within five (5) working days of receiving the District's notification letter. If the applicant/employee does not notify the District and the MRO of his/her challenge in writing within that five (5) working day period, the applicant/employee's right to challenge is now waived and a challenge to the positive test result is barred. Applicant/employee's written challenge must include his/her desire to have the split specimen tested at a different laboratory. This split specimen test and all costs associated with a challenge to the split specimen test results are at the applicant/employee's exclusive expense. The District shall be notified of the split specimen test result by the MRO in writing and shall receive a copy of the result.
- b. If the primary specimen tests positive and the split specimen tests negative, the applicant/employee shall have five (5) working days to present information that contests the result of the primary specimen to the District, which may include the results of the split specimen. After the District's review of the information presented, the District will advise the applicant/employee of its findings in writing.

I. CONFIDENTIALITY OF DRUG TEST RESULTS

1. **All drug** and/or alcohol test results and information, interviews, reports, statements, and memoranda, written or otherwise received or produced as a result of the drug and/or alcohol testing will be maintained in a confidential manner by the District.
2. **Written Consent.** The District will release information concerning drug and/or alcohol test results if it receives a written consent form signed voluntarily by the person tested.
3. **Compelled by Court Order.** Drug and/or alcohol test results may be released without consent if subpoenaed in accordance with law by an administrative board or commission, and administrative law judge or a court of competent jurisdiction.
4. **Legal Actions.** The District, its agents, the MRO, and the drug testing laboratory may have access to employee drug and/or alcohol test information or use such information when consulting with legal counsel in connection to legal actions or when the information is relevant to a defense in a civil or administrative matter.

ENFORCEMENT OF DRUG FREE WORKPLACE POLICY

A. PENDING TEST RESULTS

An employee who undergoes reasonable suspicion testing, routine fitness for duty testing, follow-up testing or random testing may be placed on administrative leave with pay pending confirmation of his/her results. This decision is at the District Manager's or designee's sole discretion.

B. ACTIONS THE DISTRICT MAY TAKE BASED UPON A POSITIVE TEST RESULT

1. An applicant with a positive drug and/or alcohol test result will not be hired for the position applied for or any other positions for which he/she has contemporaneously applied.
2. An employee with a positive drug and/or alcohol test result is subject to disciplinary action up to and including dismissal. Additionally, the District may take one or more of the following actions:
 - Require the employee to attend educational seminars and courses and/or participate in an employee assistance program.
 - Require the employee to be evaluated by a Substance Abuse Professional (SAP).
 - Require the employee to attend a rehabilitation program.
 - Discipline, including, but not limited to, suspension, probationary employment, transfer to another or less hazardous position and/or reduction in compensation.
 - Discharge from employment.
3. Employees disciplined pursuant to this policy will be given reasonable notice of the right to a disciplinary hearing (by the District's Human Resources Representative) in writing. The District's Employee Handbook Manual will be observed where applicable.
4. If an employee is injured in the scope of his/her employment and drug tests and/or other medical evidence indicate the presence of illegal drugs and/or alcohol in the employee's body at the time of the accident, the employee may be required to forfeit any medical or indemnity benefits available under the Florida Workers Compensation statute and may also forfeit eligibility for unemployment benefits. These penalties are in addition to any other penalties that may apply.

C. REFUSAL TO TAKE DRUG TESTS WHEN REQUIRED

1. **Job Applicant Refusal.** Any job applicant who refuses to submit to drug and/or alcohol testing, or who alters, adulterates, or otherwise interferes with drug collection, samples, or analysis is immediately disqualified from District employment.
2. **Employee Refusal.** Any employee who refuses to submit to a drug and/or alcohol test when required under this policy, or who alters, adulterates, or otherwise interferes with drug testing collection, samples or analysis is subject to termination and may forfeit

eligibility for medical and/or indemnity benefits under the Florida Worker Compensation statute.

3. **Injured Employee's Refusal.** Any injured employee who refuses to submit to a drug and/or alcohol test when required under this policy, or who alters, adulterates, or otherwise interferes with drug testing collection, samples, or analysis is subject to termination and may forfeit eligibility for medical and/or indemnity benefits under the Florida Worker Compensation statute.

D. CONVICTION FOR VIOLATING DRUG OR ALCOHOL STATUTE

It is a condition of employment with the District that any employee who pleads guilty, pleads “nolo contendere” or is convicted of any criminal drug and/or alcohol violation occurring either in the workplace or off-the-job, must report such conviction to his/her supervisor within five (5) working days of such conviction. Any employee, who pleads guilty, pleads “nolo contendere” or is convicted of any criminal drug and/or alcohol violation may be disciplined or terminated.

E. OFF-DUTY HOURS

Any District employee who is called in to work during off-duty or unscheduled work hours must notify his/her supervisor if he/she is unable to perform his/her job duties due to alcohol consumption before reporting to work. The District may accept the District employee's admission of alcohol consumption during off-duty or unscheduled work hours and may not require his/her attendance for work.

F. VOLUNTARY IDENTIFICATION

The District will not discharge, discipline, or discriminate against an employee solely upon an employee's voluntarily seeking treatment for drug and/or alcohol-related problem if the employee has not previously tested positive for drug and/or alcohol use, entered an employee assistance program for drug and/or alcohol-related problems or entered a drug and/or alcohol rehabilitation program while employed with the District. Notwithstanding the foregoing, if the employee's position is deemed by the District to be of a nature that requires the District to take appropriate action to ensure the public safety, the District may take such action.

If an employee voluntarily identifies a drug and/or alcohol-related problem and the employee has not previously tested positive for drug and/or alcohol use, entered an employee assistance program or drug rehabilitation program while employed with the District as specified above, he/she shall enter a licensed substance abuse program under the guidance of the Substance Abuse Professional (SAP). The employee will be evaluated by the SAP for the purpose of determining what assistance, if any, the employee needs in resolving drug and/or alcohol-related problems.

Any treatment program the SAP prescribes shall be the employee's expense unless covered by the District's insurance program. While undergoing treatment, the employee, if eligible, will be placed

on FMLA (Family/Medical Leave) and allowed to use medical leave, annual leave, or any paid leave to maintain his/her usual compensation and benefits.

The SAP will determine if and when the employee is fit to return to duty. Upon the SAP's fitness determination, the employee must do the following:

1. Pass a follow-up drug test and.
2. Sign and comply with all requirements of a Re-Entry Contract.

If an employee executed a Re-Entry Contract within the previous twenty-four (24) months, and he/she tests positive for drugs and/or alcohol and his/her challenge to the test, if any, is not successful or he/she refuses to submit to follow-up testing, he/she will be terminated.

G. REHABILITATION/SUBSTANCE ABUSE PROFESSIONALS

If any person(s) is experiencing drug and/or alcohol problems, they are encouraged to contact a rehabilitation facility and/or substance abuse professional, which provides confidential drug and/or alcohol abuse counseling and referral to residential or support treatment centers for all employees and his/her eligible family members. An employee may find these resources by logging in to their employee portal under Employee Assistance Program.

H. PRESCRIPTION DRUGS

Employees using prescription drugs and who also operate District vehicles and/or equipment as part of their normal job functions must report the use of such prescription drugs to their supervisor if a side effect of the prescription drugs is drowsiness or any other physical response that a reasonable person would know would affect the use of a vehicle or equipment. The supervisor shall consult with the District's Human Resources Representative to determine if the use of the prescription drug is consistent with the safe use and operation of a vehicle or equipment.

RE-ENTRY CONTRACT

Dunes Community Development District (“District”) and _____ (“Employee”) of the District voluntarily enter into this Re-Entry Contract this _____ day of _____, 20____. The District and Employee will be collectively referred to as the “Parties”. For the purposes of this contract, the term “drug” includes alcohol.

Employee is voluntarily seeking treatment for a drug and/or alcohol-related problem. Employee has not previously tested positive for drugs or alcohol use, entered an employee assistance program for drug and/or alcohol-related problems or entered a drug and/or alcohol rehabilitation program while employed with the District. In consideration for the District continuing the employment of the employee subject to all rules related to personnel employed by the District, the employee agrees as follows:

Prior to returning to work for the District, Employee shall:

1. Provide the District with a “Release to Work Statement” to be completed by a District approved Substance Abuse Professional (“SAP”).
2. Submit to a drug and/or alcohol test with a District-approved testing facility and provide the District with documents establishing a confirmed negative drug test result and.
3. Agree to follow the rehabilitation program as prescribed by the SAP.

Upon enrollment in the prescribed rehabilitation program and return to work:

1. The Employee will be reinstated to his/her former position if he/she returns to work within ninety (90) days of taking leave.
2. The Employee will be on probation for twenty-four (24) months following return to work.
3. During the Employee’s twenty-four (24) month probationary period, the Employee will be required to submit to a follow-up drug and/or alcohol test on a quarterly, semiannual, or annual basis. Advance notice of follow-up testing will not be given to the Employee.
4. Employee’s failure to submit to any unannounced drug and/or alcohol testing during the twenty-four (24) month probationary period shall be considered a breach of this contract and shall constitute the Employee’s voluntary resignation from employment.
5. If the Employee tests positive for unauthorized drug and/or alcohol use any time after the execution of the Contract, the Employee will be terminated.

The Parties agree that violation of any provision of this Re-Entry Contract shall be grounds for the Employee’s termination of employment.

DUNES COMMUNITY DEVELOPMENT
DISTRICT

EMPLOYEE

District Manager

HANDBOOK SUPPLEMENTAL INFORMATION

Include:

Health Insurance Benefit Booklet
Short- and Long-Term Disability Insurance Benefits
Dental and Vision Benefits
Basic Life Insurance Plan

Retirement Plan Information

Eligibility
Vesting
Contributions
Matching

D.

- IV. Engineer

HD Parkway - ICWW Bridge - Repair Plans

Kisinger, Campo and Associates (KCA) performed required biennial inspections of the Hammock Dunes Bridge in 2017 and 2019. Inspection results indicated acceptable Sufficiency Ratings and Health Indices with little to no change between 2017-2019. The inspection results also indicated further items of repair for future consideration. A resulting work authorization for design services was issued to KCA in November 2019 for developing bridge repair plans.

Final plans and bid documents were completed with costs estimated by the Engineer at \$ 1.131 Million. The project bid advertisement was published in the News Journal on August 18, 2020 and six (6) bids were received on September 16, 2020. The construction project is included in the District's FY 2020-21 capital improvements budget. In October 2020, the Board approved the Engineer's (KCA) recommendation for contract award to lowest qualified bidder, Sieg & Ambachtsheer, DeLand, FL, in the amount of \$824,950. The Board also approved an engineering proposal from KCA/ Kissinger Campo Construction Services (KCCS) for Construction Engineering and Inspection (CEI) Services for oversight of the bridge repair project for a not to exceed amount of \$90,285. A contract award notice dated November 2, 2020 was provided to the contractor. A preconstruction conference was held on November 4, 2020 with staff, consultant, and contractor in attendance. A Notice to Proceed date of February 8, 2021 was established with the Contractor. Awaiting receipt of preliminary project schedule.

Standby, Emergency Pumps

Recovery efforts following Hurricanes Mathew and Irma indicated a need for provision of additional emergency backup pumping equipment to maintain sewer service to our customers during extended power outage periods. This is a budgeted annual capital improvement item. Priority 1 & 2 Facilities completed.

Priority 3 Facilities (2019-20): Lift Station (LS) -10, 34 Island Estates and LS-15, Ocean Way S: Status: BOS authorized award of project to lowest and most responsive bidder, Danus Utilities, Inc. of Sanford, FL, in the amount of \$254,551. Staff and consultant prepared and forwarded contract agreement documents to contractor for execution. A pre-construction meeting was held with Contractor on July 1, 2020 and a Notice to Proceed date was established for July 22, 2020. The contractor completed an initial phase of project with installation of the bypass pump and concrete pads at Stations 10 & 15 and stainless steel bypass piping installation at Station 15. The contractor confirmed his receipt of all pump and controls equipment and indicates his intent to perform field installation activities during the month of February.

Priority 4 Facilities (2020-21): LS-16, Ocean Way N Status: Staff issued a purchase order to CPH for survey and design services proposal, in the amount of \$13,000, for design and installation oversight of backup pumping equipment and associated

piping at referenced facility. The Board approved the purchase of the Godwin diesel standby pump from Xylem, Inc. in October – staff prepared purchase order and is awaiting receipt of pump. CPH (Engineer) has completed the field survey work for LS-16 and provided a preliminary plan set which has been reviewed with comments returned to consultant. Final plans received from CPH on 1/12/2021. Preparing itemized quotation sheet to accompany design plans for eventual distribution to qualified contractors for obtaining cost proposals.

WTP Reverse Osmosis (RO) Membrane Evaluation - Replacement

The current water treatment plant RO Skids 1 & 2 have been in operation since 2007. These older two (2) skids are illustrating signs of wear and a lessened capacity to efficiently process water compared to previous periods. The engineering scope of work includes an evaluation of various membrane manufacturer products available and their compatibility to effectively treat and process the District's raw water constituents to obtain finished water quality parameters desired. Staff is currently awaiting receipt of final RFP document updates to include recent staff comments. Upon acceptance of final RFP provisions, staff intends to issue the document to membrane manufacturer / installer teams for obtaining pricing and qualifications submittals.

Stormwater Utility Program Development & Implementation

A project kick-off meeting was held with staff and consultant team (CDM Smith) on February 26, 2020 to discuss project goals and to better familiarize their understanding of the District's overall stormwater system configuration, available mapping and records resources and other information concerning the District's utility billing system and processing procedures. CDM continues to update the stormwater atlas and database with additional information provided by staff. Virtual meeting held with consultant on January 13, 2021 for review of stormwater system program considerations scheduled for presentation to the Board in February 2021.

Hammock Dunes Bridge Toll Facility Improvements

Contractor Pay Application Request No. 6 in the amount of \$17,649 was reviewed and approved. Base Bid portion of project (Generator & Fuel Tank Removal/ Replacement) is 100% complete. Generator start-up scheduled with contractor and manufacturer was successful. Notice to Proceed dated January 4, 2021 was issued to the Contractor for the Additive Alternate Bid portion (Building & Site Renovations).

Consumptive Use Permit Regulatory Activities

Staff recently completed SJRWMD CUP Annual Report for Weekly Groundwater Levels (EN8) & Semi-Annual Report for Groundwater Withdrawals (EN50) due in January 2020. Allowable annual average day groundwater withdrawals used for potable water supply purposes for 2020 are not to exceed 0.861 million gallons per day (mgd). Most recent semi-annual period (July – December 2020) withdrawals from the District's water supply wells averaged 0.537 mgd (or 62.4% of permitted allocation).

E.



FISCAL YEAR 2021 TOLL REVENUES

FY 2021	REVENUES						VEHICLES TRIPS						\$/VEHICLE
			%	TOTAL	PREVIOUS	% CHANGE		PREVIOUS	% CHANGE			TURN ARND/	
		BRIDGE	CASH/	MONTHLY	YEAR	FROM PRIOR		YEAR	FROM PRIOR		BRIDGE	VIOLATION/	
MONTH	CASH	PASS	BPASS	COLLECTIONS	COLLECTIONS	YEAR	TOTAL	VEHICLES	YEAR	CASH	PASS	EMPLOYEE	
OCTOBER 2020	\$ 64,428.50	\$ 73,735.79	87.38%	\$ 138,164.29	\$ 128,884.66	6.72%	168,626	165,694	1.77%	31,543	133,773	3,310	\$ 0.819353
NOVEMBER 2020	\$ 57,367.50	\$ 68,245.58	84.06%	\$ 125,613.08	\$ 124,029.35	1.26%	155,279	159,314	-2.53%	28,058	124,332	2,889	\$ 0.808951
DECEMBER 2020	\$ 57,045.00	\$ 71,197.03	80.12%	\$ 128,242.03	\$ 125,797.33	1.91%	160,611	162,010	-0.86%	27,966	129,309	3,336	\$ 0.798464
JANUARY 2021	\$ 52,911.50	\$ 71,888.30	73.60%	\$ 124,799.80	\$ 128,163.86	-2.70%	159,997	171,138	-6.51%	25,878	130,723	3,396	\$ 0.780013
FEBRUARY 2021					\$ 131,928.40			169,696					
MARCH 2021					\$ 133,865.52			164,738					
APRIL 2021					\$ 5,316.13			109,810					
MAY 2021					\$ 120,577.59			158,808					
JUNE 2021					\$ 149,790.26			172,911					
JULY 2021					\$ 159,226.81			179,788					
AUGUST 2021					\$ 130,582.23			162,252					
SEPTEMBER 2021					\$ 124,254.69			155,693					
					\$ 1,462,416.83			1,931,852					
TOTALS=	\$ 231,752.50	\$ 285,066.70		\$ 516,819.20			644,513			113,445	518,137	12,931	
PERCENT OF TOTAL=	44.8%	55.2%								17.6%	80.4%	2.0%	
AVERAGES=	\$ 57,938.13	\$ 71,266.68	81.29%	\$ 129,204.80			161,128			28,361	129,534	3,233	
12 MONTH PROJECTION=	\$ 695,257.50	\$ 855,200.10		\$ 1,550,457.60			1,933,539			340,335	1,554,411	38,793	
FY 21 BUDGETED PROJECTION=	\$ 1,695,750												
	12345	=Revised number											

F.

[illegible]

G.

DUNES
COMMUNITY DEVELOPMENT DISTRICT

Unaudited Financial Statements
as of
December 31, 2020

Board of Supervisors Meeting
February 12, 2021

DUNES COMMUNITY DEVELOPMENT DISTRICT

BALANCE SHEET

December 31, 2020

	Major Fund
	General
<u>ASSETS:</u>	
Cash	\$134,854
Assessments Receivable	\$7,396
Due from other Funds	\$568
Investments	\$403,740
TOTAL ASSETS	<u>\$546,557</u>
<u>LIABILITIES AND FUND BALANCES:</u>	
Liabilities:	
Accounts Payable	\$13,194
Due to Other Funds	\$7,727
TOTAL LIABILITIES	<u>\$20,921</u>
Fund Balances:	
Assigned:	
Current year's expenditures	\$65,460
Unassigned	\$460,176
TOTAL FUND BALANCES	<u>\$525,636</u>
TOTAL LIABILITIES & FUND BALANCE	<u>\$546,557</u>

DUNES COMMUNITY DEVELOPMENT DISTRICT

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the Period Ended December 31, 2020

EXPENSE CODE	DESCRIPTION	GENERAL FUND BUDGET	PRORATED BUDGET THRU 12/31/20	ACTUAL THRU 12/31/20	VARIANCE
REVENUES:					
001.300.31900.10000	Maintenance Taxes	\$197,000	\$172,413	\$172,413	\$0
001.300.36100.11000	Interest Income	\$1,056	\$264	\$35	(\$229)
TOTAL REVENUES		\$198,056	\$172,677	\$172,448	(\$229)
EXPENDITURES:					
<u>Administrative</u>					
001.310.51300.11000	Supervisor Fees	\$14,000	\$3,500	\$3,000	\$500
001.310.51300.21000	FICA Expense	\$1,071	\$268	\$230	\$38
001.310.51300.31100	Engineering/Software Services	\$20,000	\$5,000	\$0	\$5,000
001.310.51300.31500	Attorney	\$11,000	\$2,750	\$1,886	\$864
001.310.51300.32000	Collection Fees/Payment Discount	\$12,000	\$3,000	\$2,621	\$379
001.310.51300.32200	Annual Audit	\$3,440	\$860	\$0	\$860
001.310.51300.34000	Management Fees	\$9,800	\$2,450	\$2,450	(\$0)
001.310.51300.35100	Computer Time	\$1,000	\$250	\$250	\$0
001.310.51300.40000	Travel Expenses	\$2,000	\$500	\$0	\$500
001.310.51300.42000	Postage & Express Mail	\$3,000	\$750	\$600	\$150
001.310.51300.42500	Printing	\$2,500	\$625	\$278	\$347
001.310.51300.45000	Insurance	\$17,297	\$14,476	\$14,476	\$0
001.310.51300.48000	Advertising Legal & Other	\$1,500	\$375	\$0	\$375
001.310.51300.49000	Bank Charges	\$600	\$150	\$149	\$1
001.310.51300.49100	Contingencies	\$4,000	\$1,000	\$162	\$838
001.310.51300.51000	Office Supplies	\$2,000	\$500	\$180	\$320
001.310.51300.54000	Dues, Licenses & Subscriptions	\$1,000	\$250	\$175	\$75
001.320.53800.12000	Salaries	\$139,918	\$37,670	\$37,335	\$335
001.320.53800.21000	FICA Taxes	\$12,416	\$3,343	\$2,349	\$994
001.320.53800.22000	Pension Expense	\$11,193	\$3,014	\$4,132	(\$1,118)
001.320.53800.23000	Health Insurance Benefits	\$27,631	\$6,908	\$5,932	\$976
001.320.53800.24000	Workers Comp Insurance	\$3,600	\$2,903	\$2,903	\$0
001.320.53800.64000	Capital Improvements	\$150,000	\$37,500	\$25,500	\$12,000
TOTAL ADMINISTRATIVE		\$450,967	\$128,041	\$104,607	\$23,434
<u>General System Maintenance</u>					
001.320.53800.43000	Electric (7 Aerators)	\$15,000	\$3,750	\$2,765	\$985
001.320.53800.46500	Lake Maintenance	\$88,000	\$22,000	\$16,182	\$5,818
001.320.53800.46200	Landscaping	\$35,000	\$8,750	\$6,618	\$2,133
001.320.53800.52100	Grass Carp	\$3,000	\$750	\$0	\$750
001.320.53800.46700	Storm Drain System Maintenance	\$40,000	\$10,000	\$780	\$9,220
001.320.53800.46000	Building Maintenance	\$23,000	\$5,750	\$10,117	(\$4,367)
001.320.53800.46300	Tree & Shrub Removal	\$11,000	\$2,750	\$8,500	(\$5,750)
001.320.53800.49200	R&M-Floating Fountains	\$10,000	\$2,500	\$416	\$2,084
001.320.53800.49300	R&R-Equipment	\$5,000	\$1,250	\$99	\$1,151
TOTAL GENERAL SYSTEM MAINTENANCE		\$230,000	\$57,500	\$45,477	\$12,023
TOTAL EXPENDITURES		\$680,967	\$185,541	\$150,084	\$35,457
Excess (deficiency) of revenues over (under) expenditures		(\$482,910)	(\$12,864)	\$22,364	\$35,228
<u>Other Financing Sources/(Uses)</u>					
001.300.38100.10000	Interfund Transfer (From Bridge Fund)	\$417,450	\$417,450	\$417,450	\$0
TOTAL OTHER FINANCING SOURCES/(USES)		\$417,450	\$417,450	\$417,450	\$0
Net change in fund balance		(\$65,460)	\$404,586	\$439,814	\$35,228
FUND BALANCE - BEGINNING		\$65,460		\$85,822	
FUND BALANCE - ENDING		\$0		\$525,636	

DUNES COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF NET POSITION - PROPRIETARY FUNDS

	9/30/19		11/30/20		12/31/20		
	Major Funds		Major Funds		Major Funds		
	Water, Sewer and Effluent Reuse Enterprise Fund	Intracoastal Waterway Bridge Enterprise Fund	Water, Sewer and Effluent Reuse Enterprise Fund	Intracoastal Waterway Bridge Enterprise Fund	Water, Sewer and Effluent Reuse Enterprise Fund	Intracoastal Waterway Bridge Enterprise Fund	Total
ASSETS:							
Current Assets:							
Cash and Cash Equivalents:							
Cash - Operating Account	\$52,626	\$102,194	\$288,495	\$150,630	\$429,256	\$121,427	\$550,683
Cash - On Hand	---	\$2,800	---	\$2,800	---	\$2,800	\$2,800
Petty Cash	---	\$1,626	---	\$477	---	\$406	\$406
Investments:							
State Board - Surplus Funds	\$4,689,734	\$11,194,664	\$4,542,675	\$10,807,808	\$4,161,853	\$10,737,064	\$14,898,917
State Board - Community Projects	---	\$1,386,047	---	\$96,276	---	\$96,291	\$96,291
Receivables							
Utility Billing	\$282,888	---	\$250,314	---	\$250,722	---	\$250,722
Unbilled Accounts Receivable	\$149,303	---	---	---	---	---	\$0
Due from Other Funds	---	\$9,936	\$621	\$351,104	\$621	\$60,905	\$61,526
Noncurrent Assets:							
Prepays	\$12,825	\$5,122	\$0	\$0	\$0	\$0	\$0
Deposits	\$1,000	---	\$1,000	---	\$1,000	---	\$1,000
Capital Assets:							
Land	\$875,488	\$85,000	\$875,488	\$85,000	\$875,488	\$85,000	\$960,488
Plant-Expansion (Net)	\$4,916,842	---	\$4,916,842	---	\$4,916,842	---	\$4,916,842
Maintenance Building (Net)	\$45,869	---	\$45,869	---	\$45,869	---	\$45,869
Equipment (Net)	\$674,365	\$14,226	\$674,365	\$14,226	\$674,365	\$14,226	\$688,591
Roadways (Net)	---	\$1,512,959	---	\$1,512,959	---	\$1,512,959	\$1,512,959
Bridge Facility (Net)	---	\$5,071,657	---	\$5,071,657	---	\$5,071,657	\$5,071,657
Improvements Other than Buildings (Net)	\$15,006,416	---	\$15,006,416	---	\$15,006,416	---	\$15,006,416
Meters in the Field/Inventory (Net)	\$0	---	\$0	---	\$0	---	\$0
Construction in Progress	\$7,292,616	\$314,300	\$7,292,616	\$314,300	\$7,292,616	\$314,300	\$7,606,916
TOTAL ASSETS	\$33,999,971	\$19,700,532	\$33,894,700	\$18,407,237	\$33,655,047	\$18,017,034	\$51,672,081
LIABILITIES:							
Current Liabilities:							
Accounts Payable	\$141,302	\$23,304	\$108,977	\$7,490	\$136,576	\$57,620	\$194,196
Retainage Payable	\$50,000	---	\$50,000	---	\$50,000	---	\$50,000
Due to Other Funds	\$12,038	---	\$304,298	---	\$54,366	---	\$54,366
Due to Pension Fund	---	\$114	---	\$0	---	\$0	\$0
Noncurrent Liabilities:							
Utility Deposits	\$1,347	---	\$1,347	---	\$1,347	---	\$1,347
Customer Refunds Due	\$3,350	---	\$3,350	---	\$3,350	---	\$3,350
Prepaid Connection Fees	\$818,173	---	\$804,173	---	\$804,173	---	\$804,173
Deferred Toll Revenue ⁽²⁾	---	\$494,631	---	\$481,853	---	\$481,853	\$481,853
TOTAL LIABILITIES	\$1,026,209	\$518,049	\$1,272,144	\$489,343	\$1,049,812	\$539,473	\$1,589,285
NET POSITION							
Net Invested in Capital Assets	\$28,811,596	\$6,998,142	\$28,811,596	\$6,998,142	\$28,811,596	\$6,998,142	\$35,809,738
Restricted for Community Projects ⁽¹⁾	---	\$1,386,047	---	\$96,096	---	\$96,096	\$96,096
Unrestricted	\$4,162,166	\$10,798,293	\$3,810,961	\$10,823,656	\$3,793,639	\$10,383,323	\$14,176,962
TOTAL NET POSITION	\$32,973,762	\$19,182,483	\$32,622,556	\$17,917,894	\$32,605,235	\$17,477,561	\$50,082,796

⁽¹⁾ Bridge Interlocal Agreement with County.

⁽²⁾ Adjustment was made after conversion of new Toll System from bonus dollars.

DUNES COMMUNITY DEVELOPMENT DISTRICT

Water and Sewer Fund-Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended December 31, 2020

EXPENDITURE CODE	DESCRIPTION	WATER/SEWER FUND BUDGET	PRORATED BUDGET THRU 12/31/20	ACTUAL THRU 12/31/20	VARIANCE
OPERATING REVENUES:					
041.300.34300.30000	Water Revenue	\$969,987	\$242,497	\$263,560	\$21,063
041.300.34300.50000	Sewer Revenue	\$894,301	\$223,575	\$220,158	(\$3,417)
041.300.34300.76000	Irrigation/Effluent	\$1,147,185	\$286,796	\$286,807	\$11
041.300.34300.10000	Meter Fees	\$20,000	\$5,000	\$6,600	\$1,600
041.300.34300.10100	Connection Fees - W, S & I (75 units)	\$20,000	\$5,000	\$17,000	\$12,000
041.300.36900.10000	CPC Effluent Agreement	\$40	\$10	\$0	(\$10)
041.300.34900.10200	Backflow Preventor/Misc.	\$100	\$25	\$777	\$752
041.300.36900.10000	Misc. Income / Penalty	\$14,007	\$3,502	\$3,355	(\$146)
TOTAL OPERATING REVENUES		\$3,065,620	\$766,405	\$798,257	\$31,852
OPERATING EXPENSES					
<u>Administrative</u>					
041.310.51300.31100	Engineering	\$50,000	\$12,500	\$13,326	(\$826)
041.310.51300.31500	Attorney	\$35,000	\$8,750	\$862	\$7,888
041.310.51300.32200	Annual Audit	\$7,740	\$1,935	\$0	\$1,935
041.310.51300.34000	Management Fees	\$22,050	\$5,513	\$5,513	\$0
041.310.51300.40000	Travel Expenses	\$15,000	\$3,750	\$3,307	\$443
041.310.51300.42000	Postage & Express Mail	\$6,000	\$1,500	\$974	\$526
041.310.51300.42500	Printing & Mailing Utility Bills	\$17,500	\$4,375	\$3,994	\$381
041.310.51300.48000	Advertising Legal & Other	\$2,500	\$625	\$0	\$625
041.310.51300.49000	Bank Charges	\$10,000	\$2,500	\$930	\$1,570
041.310.51300.49100	Contingencies	\$15,000	\$3,750	\$2,324	\$1,426
041.310.51300.51000	Office Supplies and Equipment	\$15,000	\$3,750	\$2,143	\$1,607
041.310.51300.54000	Dues, Licenses & Subscriptions	\$18,000	\$4,500	\$2,311	\$2,189
041.310.51300.54200	Permits Fees WTP & WWTP	\$15,000	\$3,750	\$4,600	(\$850)
041.310.51300.55000	Land Leases & Easement Fees	\$12,500	\$12,500	\$11,717	\$783
041.310.53600.12000	Salaries	\$857,928	\$230,980	\$230,608	\$373
041.310.53600.21000	FICA Taxes	\$76,132	\$20,497	\$16,894	\$3,603
041.310.53600.22000	Pension Plan	\$68,634	\$18,478	\$22,814	(\$4,336)
041.310.53600.23000	Insurance Benefits (Medical)	\$195,572	\$48,893	\$33,187	\$15,706
041.310.53600.24000	Workers Compensation Insurance	\$19,080	\$15,398	\$15,398	\$0
041.310.53600.25000	Unemployment Benefits	\$5,000	\$1,250	\$0	\$1,250
041.310.53600.25000	Bad Debt Expense	\$1,000	\$250	\$0	\$250
041.310.53600.41000	Telephone	\$50,000	\$12,500	\$9,399	\$3,101
041.310.53600.41002	Payment Processing Service	\$9,000	\$2,250	\$2,806	(\$556)
041.310.53600.44000	Equipment Rentals & Leases	\$7,000	\$1,750	\$1,160	\$590
041.310.53600.45000	Insurance	\$112,433	\$96,245	\$96,245	\$0
041.310.53600.46100	Repair and Maintenance for Vehicles	\$20,000	\$5,000	\$715	\$4,285
041.310.53600.52000	Supplies/Equipment General	\$7,000	\$1,750	\$1,571	\$179
041.310.53600.52010	Tools	\$6,000	\$1,500	\$1,376	\$124
041.310.53600.52055	Uniforms/Supplies/Services	\$12,000	\$12,000	\$10,664	\$1,336
041.310.53600.52100	Fuel for Vehicles	\$9,500	\$2,375	\$1,980	\$395
041.310.53600.54100	Training & Travel Expenses	\$9,000	\$2,250	\$976	\$1,274
TOTAL ADMINISTRATIVE		\$1,706,569	\$543,064	\$497,795	\$45,269

DUNES COMMUNITY DEVELOPMENT DISTRICT

Water and Sewer Fund-Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended December 31, 2020

EXPENDITURE CODE	DESCRIPTION	WATER/SEWER FUND BUDGET	PRORATED BUDGET THRU 12/31/20	ACTUAL THRU 12/31/20	VARIANCE
<u>Water System</u>					
041.320.53600.34800	Water Quality Testing	\$25,000	\$6,250	\$2,795	\$3,456
041.320.53600.43000	Electric	\$125,000	\$31,250	\$24,605	\$6,645
041.320.53600.43100	Bulk Water Purchases	\$20,000	\$5,000	\$9	\$4,991
041.320.53600.44000	Equipment Rentals & Leases	\$1,000	\$250	\$0	\$250
041.320.53600.46000	Plant Maintenance Repair and Equipment	\$90,000	\$22,500	\$48,859	(\$26,359)
041.320.53600.46050	Distribution System Maintenance Repair and Equip.	\$25,000	\$6,250	\$4,941	\$1,309
041.320.53600.52000	Plant Operating Supplies	\$20,000	\$5,000	\$2,605	\$2,395
041.320.53600.52200	Chlorine & Other Chemicals	\$190,000	\$47,500	\$50,950	(\$3,450)
041.320.53600.61000	Meters New & Replacement	\$50,000	\$12,500	\$0	\$12,500
TOTAL WATER SYSTEM		\$546,000	\$136,500	\$134,763	\$1,737
<u>Sewer System</u>					
041.330.53600.34800	Water Quality Testing	\$15,000	\$3,750	\$1,536	\$2,214
041.330.53600.34900	Sludge Disposal	\$33,000	\$8,250	\$7,200	\$1,050
041.330.53600.43000	Electric	\$51,000	\$12,750	\$14,540	(\$1,790)
041.330.53600.44000	Equipment Rentals & Leases	\$3,000	\$750	\$0	\$750
041.330.53600.46000	Plant Maintenance Repair and Equipment	\$135,000	\$33,750	\$86,618	(\$52,868)
041.330.53600.46050	Collection System Maintenance Repair and Equip.	\$20,000	\$5,000	\$2,583	\$2,417
041.330.53600.46075	Lift Station Repair and Maintenance	\$45,000	\$11,250	\$3,634	\$7,616
041.330.53600.52000	Plant Operating Supplies	\$20,000	\$5,000	\$182	\$4,818
041.330.53600.52200	Chlorine & Other Chemicals	\$35,000	\$8,750	\$4,646	\$4,104
TOTAL SEWER SYSTEM		\$357,000	\$89,250	\$120,940	(\$31,690)
<u>Irrigation System</u>					
041.340.53600.34800	Water Quality Testing	\$5,000	\$1,250	\$419	\$831
041.340.53600.43000	Electric	\$50,000	\$12,500	\$10,808	\$1,692
041.340.53600.43300	Effluent (Reclaimed Water) Purchases	\$180,000	\$45,000	\$22,219	\$22,781
041.340.53600.44000	Equipment Rentals & Leases	\$30,000	\$7,500	\$11,403	(\$3,903)
041.340.53600.46000	Plant Maintenance Repair and Equipment	\$80,000	\$20,000	\$10,702	\$9,298
041.340.53600.46050	Distribution System Maintenance Repair/Equip.	\$25,000	\$6,250	\$3,998	\$2,252
041.340.53600.61000	Meters New & Replacement	\$60,000	\$15,000	\$21,219	(\$6,219)
TOTAL IRRIGATION SYSTEM		\$430,000	\$107,500	\$80,770	\$26,730
<u>Contribution to Reserves</u>					
041.310.51300.63100	Renewal and Replacement	\$236,400	\$59,100	\$7,228	\$51,872
TOTAL CONTRIBUTIONS TO RESERVES		\$236,400	\$59,100	\$7,228	\$51,872
TOTAL OPERATING EXPENSES		\$3,275,969	\$935,414	\$841,496	\$93,918
OPERATING INCOME (LOSS)		(\$210,349)	(\$169,009)	(\$43,239)	\$125,770
<u>NON OPERATING REVENUE (EXPENSES)</u>					
041.300.36900.10200	Non Operating Revenue - Capital Expansion	\$536,349	\$134,087	\$0	(\$134,087)
041.300.22300.10000	Connection Fees - W/S	(\$21,000)	(\$5,250)	\$0	\$5,250
041.300.36100.10000	Interest Income	\$125,000	\$31,250	\$2,413	(\$28,837)
041.310.51300.64000	Capital Improvements	(\$430,000)	(\$107,500)	(\$13,494)	\$94,006
TOTAL NON OPERATING REVENUE (EXPENSES)		\$210,349	\$52,587	(\$11,081)	(\$63,668)
CHANGE IN NET POSITION		\$0	(\$116,422)	(\$54,320)	\$62,102
TOTAL NET POSITION - BEGINNING		\$0		\$26,802,048	
NOTAL NET POSITION - ENDING		\$0		\$26,747,729	

DUNES COMMUNITY DEVELOPMENT DISTRICT

Bridge Fund - Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended December 31, 2020

EXPENSE CODE	DESCRIPTION	BRIDGE FUND BUDGET	PRORATED BUDGET THRU 12/31/20	ACTUAL THRU 12/31/20	VARIANCE
OPERATING REVENUES:					
042.300.34900.10000	Toll Collections/Book Sales	\$1,695,750	\$423,938	\$403,612	(\$20,326)
042.300.36900.10000	Miscellaneous Income	\$14,000	\$3,500	\$15,810	\$12,310
TOTAL OPERATING REVENUES		\$1,709,750	\$427,438	\$419,422	(\$8,015)
OPERATING EXPENSES					
<u>Administrative</u>					
042.310.51300.31100	Engineering	\$5,000	\$1,250	\$0	\$1,250
042.310.51300.31500	Attorney	\$10,000	\$2,500	\$862	\$1,638
042.310.51300.32200	Annual Audit	\$6,020	\$6,020	\$0	\$6,020
042.310.51300.34000	Management Fees	\$17,150	\$4,288	\$4,288	(\$0)
042.310.51300.49000	Bank Charges	\$4,500	\$1,125	\$896	\$229
042.310.51300.49100	Contingencies	\$5,000	\$1,250	\$760	\$490
TOTAL ADMINISTRATIVE		\$47,670	\$16,433	\$6,805	\$9,627
<u>Toll Facility</u>					
042.320.54900.12000	Salaries	\$505,487	\$136,093	\$140,562	(\$4,470)
042.320.54900.21000	FICA Taxes	\$43,326	\$11,665	\$10,014	\$1,650
042.320.54900.22000	Pension Plan	\$30,434	\$8,194	\$10,470	(\$2,276)
042.320.54900.23000	Insurance Benefits (Medical)	\$84,948	\$21,237	\$11,978	\$9,259
042.320.54900.24000	Workers Compensation Insurance	\$13,320	\$10,727	\$10,727	\$0
042.320.54900.34300	Contractual Support	\$70,000	\$17,500	\$6,156	\$11,344
042.320.54900.34500	Payroll Processing Fee	\$32,000	\$8,000	\$8,158	(\$158)
042.320.54900.34600	Credit Card Processing Fee	\$24,000	\$6,000	\$6,190	(\$190)
042.320.54900.40000	Travel Expenses	\$1,000	\$250	\$0	\$250
042.320.54900.41000	Telephone	\$6,000	\$1,500	\$1,116	\$384
042.320.54900.42500	Printing	\$5,000	\$1,250	\$0	\$1,250
042.320.54900.43000	Utility Services	\$18,000	\$4,500	\$3,709	\$791
042.320.54900.45000	Insurance	\$86,487	\$74,666	\$74,666	\$0
042.320.54900.46000	Repairs & Maintenance	\$85,000	\$21,250	\$15,617	\$5,633
042.320.54900.46002	Repairs & Maintenance-Parkway	\$170,000	\$42,500	\$26,754	\$15,746
042.320.54900.46100	DOT mandated Bridge Inspection (Required in 2021)	\$25,000	\$6,250	\$0	\$6,250
042.320.54900.51000	Office Supplies	\$4,000	\$1,000	\$595	\$405
042.320.54900.52000	Operating Supplies	\$22,000	\$5,500	\$6,784	(\$1,284)
TOTAL TOLL FACILITY		\$1,226,002	\$378,081	\$333,496	\$44,586
<u>Maintenance Reserves & Community Projects</u>					
042.310.51300.60002	Parkway Capital Expenditures	\$25,000	\$6,250	\$0	\$6,250
TOTAL MAINTENANCE RESERVES & COMMUNITY PROJECTS		\$25,000	\$6,250	\$0	\$6,250
TOTAL OPERATING EXPENSES		\$1,298,672	\$400,764	\$340,301	\$60,463
OPERATING INCOME (LOSS)		\$411,078	\$26,674	\$79,121	\$52,448
<u>NON OPERATING REVENUE (EXPENSES)</u>					
042.300.36100.11000	Interest Income	\$200,000	\$50,000	\$6,453	(\$43,547)
042.320.54900.64000	Capital Improvements	(\$1,700,000)	(\$425,000)	(\$131,322)	\$293,678
042.300.38300.10000	Intergovernmental Transfer	\$1,506,372	\$0	\$0	\$0
042.300.38100.10000	Transfer to General Fund	(\$417,450)	(\$417,450)	(\$417,450)	\$0
TOTAL NON OPERATING REVENUE (EXPENSES)		(\$411,078)	(\$792,450)	(\$542,318)	\$250,132
CHANGE IN NET POSITION		(\$0)	(\$765,776)	(\$463,197)	\$302,579
TOTAL NET POSITION - BEGINNING		\$437,218		\$17,263,258	
NOTAL NET POSITION - ENDING		\$437,218		\$16,800,060	

H.

DUNES
COMMUNITY DEVELOPMENT DISTRICT
COMMUNITY PROJECTS FUND

1. Recap of Community Projects Fund Activity Through December 31, 2020

Opening Balance in Community Projects Account		\$0.00
Source of Funds:	Interest Earned	\$96,169.93
	Community Project Fund Receipts	\$500,000.00
Use of Funds:		
Disbursements:	Sidewalk Project	(\$112,684.56)
	Median Landscape Improvements	(\$74,870.60)
	Ocean Rescue Equipment & Storage Project	(\$100,432.17)
	HDP Safety, Street Lighting, Traffic Signs	(\$243,104.64)
	Professional Fees	\$0.00
Adjusted Balance in Construction Account at December 31, 2020		<u><u>\$65,077.96</u></u>

2. Funds Available For Construction at December 31, 2020

Book Balance of Construction Fund at December 31, 2020	\$65,077.96
Construction Funds available at December 31, 2020	<u><u>\$65,077.96</u></u>

3. Investments - SBA

December 31, 2020	<u>Type</u>	<u>Yield</u>	<u>Due</u>	<u>Maturity</u>	<u>Principal</u>
Construction Fund:	Overnight	0.39%		\$96,290.56	\$96,290.56
ADJ: Deposits in Transit					\$0.00
ADJ: Outstanding Requisitions					(\$31,212.60)
Balance at 12/31/20					<u><u>\$65,077.96</u></u>

I.

Dunes CDD

Special Assessment Receipts

Fiscal Year Ending September 30, 2021

	Gross					\$197,000.00	\$197,000.00
Date	Assessments	Discounts/	Commissions	Interest	Net Amount	General Fund	Total
Received	Received	Penalties	Paid	Income	Received	100%	100%
11/17/20	\$42,240.20	\$1,700.34	\$810.80	\$0.00	\$39,729.06	\$39,729.06	\$39,729.06
12/02/20	\$94,291.39	\$3,772.86	\$1,810.37	\$0.00	\$88,708.16	\$88,708.16	\$88,708.16
12/16/20	\$35,335.78	\$1,376.93	\$679.18	\$0.00	\$33,279.67	\$33,279.67	\$33,279.67
1/5/21	\$7,624.53	\$228.34	\$147.92	\$0.00	\$7,248.27	\$7,248.27	\$7,248.27
	\$179,491.90	\$7,078.47	\$3,448.27	\$0.00	\$168,965.16	\$168,965.16	\$168,965.16

Percent Collected 91.11%

J.

DUNES COMMUNITY DEVELOPMENT DISTRICT

Check Run Summary

December 31, 2020

<i>Fund</i>	<i>Check Numbers</i>	<i>Amount</i>
General Fund	6355-6372	\$35,521.19
Water and Sewer	16698-16782	\$137,267.51
Bridge Fund	7624-7655	\$51,530.60
<i>Total</i>		<i>\$224,319.30</i>

*** CHECK DATES 12/01/2020 - 12/31/2020 ***
DUNES CDD - GENERAL FUND
BANK F DUNES - GENERAL FUND

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
12/03/20	00218	11/25/20 7368 SVCS 11/20	202011 320-53800-46000		*	250.00	
		12/01/20 7370 SVCS 12/20	202012 320-53800-46000		*	200.00	
				ABOVE THE REST PEST CONTROL			450.00 006355
12/03/20	00141	11/24/20 85086190 SVCS 12/20	202012 320-53800-46000		*	512.94	
		11/24/20 85089830 SVCS 12/20	202012 320-53800-46000		*	159.25	
				WASTE MANAGEMENT INC. OF FLORIDA			672.19 006356
12/10/20	00139	12/01/20 293 MAINT 12/20	202012 320-53800-46200		*	1,800.00	
				ALL AMERICAN MAINTENANCE OF FLAGLER			1,800.00 006357
12/10/20	00284	12/01/20 470673 TEST GAUGE CALIBRATION	202012 320-53800-49300		*	98.99	
				AMERICAN BACKFLOW PRODUCTS COMPANY			98.99 006358
12/10/20	00234	12/03/20 2584 SVCS 12/20	202012 320-53800-46000		*	235.00	
				CHARLIE'S PROFESSIONAL PLUMBING, INC			235.00 006359
12/10/20	00027	11/17/20 71843397 DELIVERIES THRU 11/12/20	202011 300-13100-10100		*	65.96	
		11/17/20 71843397 DELIVERIES THRU 11/12/20	202011 300-20700-10100		*	65.96	
		11/17/20 71843397 DELIVERIES THRU 11/12/20	202011 310-51300-42000		*	65.96	
		11/17/20 71843397 DELIVERIES THRU 11/12/20	202011 310-51300-42000		*	188.78	
				FEDEX			254.74 006360
12/10/20	00020	11/28/20 00560-11 SVCS 11/20	202011 320-53800-43000		*	154.45	
		11/28/20 03229-11 SVCS 11/20	202011 320-53800-43000		*	157.38	
		11/28/20 22538-11 SVCS 11/20	202011 320-53800-43000		*	143.33	
		11/28/20 74516-11 SVCS 11/20	202011 320-53800-43000		*	484.89	
		11/28/20 84228-11 SVCS 11/20	202011 320-53800-43000		*	10.89	
				FLORIDA POWER & LIGHT CO.			950.94 006361
				DUNE -DUNES - SROSINA			

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
12/22/20	00283	12/17/20 90114318	202012 320-53800-64000	CDM SMITH INC	*	12,830.00	
			STORMWATER UTILITY PROG				
							12,830.00 006371
12/22/20	00024	11/30/20 11302020	202011 310-51300-32000	SUZANNE JOHNSTON	*	1,810.37	
			COMMISSIONS #2				
							1,810.37 006372
TOTAL FOR BANK F						35,521.19	
TOTAL FOR REGISTER						35,521.19	

DUNE -DUNES - SROSINA

*** CHECK DATES 12/01/2020 - 12/31/2020 ***
 DUNES CDD - WATER/SEWER
 BANK D DUNES - WATER/SEWER

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
12/03/20	00612	11/05/20 6307	202011 310-53600-46100		*	141.57	
		VEHICLE REPAIRS					
		11/24/20 8033	202011 330-53600-52000		*	31.65	
		VEHICLE REPAIRS					
		12/01/20 1356	202012 310-53600-46100		*	109.84	
		VEHICLE REPAIRS					
ADVANCE AUTO PARTS							283.06 016698
12/03/20	00535	11/23/20 289	202011 320-53600-46050		*	399.00	
		REPAIRS 11/20					
		12/01/20 291	202011 320-53600-46000		*	215.83	
		MAINT 11/20					
		12/01/20 291	202011 330-53600-46000		*	215.83	
		MAINT 11/20					
		12/01/20 291	202011 340-53600-46000		*	215.84	
		MAINT 11/20					
ALL AMERICAN MAINTENANCE OF FLAGLER							1,046.50 016699
12/03/20	00835	11/22/20 2913	202011 320-53800-46000		*	296.83	
		JANITORIAL 11/20					
		11/22/20 2913	202011 320-53600-46000		*	198.59	
		JANITORIAL 11/20					
		11/22/20 2913	202011 330-53600-46000		*	198.58	
		JANITORIAL 11/20					
		11/22/20 2913	202011 300-20700-10100		*	296.83-	
		JANITORIAL 11/20					
		11/22/20 2913	202011 300-13100-10000		*	296.83	
		JANITORIAL 11/20					
ALL SEASON HOME SOLUTION LLC							694.00 016700
12/03/20	01195	11/16/20 9738	202012 310-51300-54000		*	93.00	
		SVCS 12/20					
ANSWER ALL ANSWERING SERVICE							93.00 016701
12/03/20	01164	11/16/20 33514802	202012 310-53600-41000		*	543.63	
		SVCS 12/20					
		11/24/20 76894701	202012 310-53600-41000		*	70.66	
		SVCS 12/20					
BRIGHT HOUSE NETWORKS							614.29 016702
12/03/20	00453	12/01/20 12012020	202012 310-51300-40000		*	165.00	
		BACKFLOW PREVENTION RECER					
CORY BRILL							165.00 016703
12/03/20	00305	11/20/20 14315613	202010 320-53600-43100		*	2.33	
		SVCS 10/20					

DUNE -DUNES - SROSINA

AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	2/04/21	PAGE	2
*** CHECK DATES	12/01/2020 - 12/31/2020 ***		DUNES CDD - WATER/SEWER											
			BANK D DUNES - WATER/SEWER											

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		11/20/20	14316223 202010 320-53600-43100 SVCS 10/20		*	4.37	
		11/20/20	14319290 202010 340-53600-43000 SVCS 10/20		*	11,982.22	
		11/20/20	14323900 202010 340-53600-43300 SVCS 10/20		*	59.23	
							12,048.15 016704

12/03/20	00542	11/13/20	121928 202010 310-51300-31100 SVCS THRU 10/18/20		*	1,382.00	
		11/13/20	121929 202010 310-51300-31100 SVCS THRU 10/18/20		*	600.00	
							1,982.00 016705

12/03/20	00112	11/24/20	429555-1 202012 310-53600-52000 SVCS 12/20		*	19.76	
							19.76 016706

12/03/20	01265	11/17/20	151003 202011 310-53600-44000 TONER CARTRIDGES		*	16.62	
							16.62 016707

12/03/20	00047	11/10/20	71772822 202011 310-51300-42000 DELIVERIES THRU 11/04/20		*	61.11	
							61.11 016708

12/03/20	01393	12/01/20	1220 202012 310-53600-23000 INS 12/20		*	1,364.74	
							1,364.74 016709

12/03/20	00057	11/17/20	97200071 202011 340-53600-46000 SUPPLIES		*	1,397.82	
							1,397.82 016710

12/03/20	00123	11/25/20	12220978 202011 330-53600-46000 SUPPLIES		*	212.49	
		11/25/20	12220978 202011 320-53600-46000 SUPPLIES		*	424.97	
							637.46 016711

12/03/20	00028	10/27/20	33062 202010 310-53600-52000 SUPPLIES		*	48.38	
		10/28/20	33069 202010 320-53600-52000 SUPPLIES		*	250.22	
		11/02/20	33074 202011 320-53600-52000 SUPPLIES		*	74.16	
							372.76 016712

				HAMMOCK HARDWARE & SUPPLY, INC.			

				DUNE -DUNES - SROSINA			

AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	2/04/21	PAGE	3
*** CHECK DATES 12/01/2020 - 12/31/2020 ***														
DUNES CDD - WATER/SEWER														
BANK D DUNES - WATER/SEWER														
CHECK														
DATE	VEND#	.....INVOICE.....	...EXPENSED TO...					VENDOR NAME	STATUS		AMOUNT	....CHECK.....		
		DATE INVOICE	YRMO DPT ACCT# SUB SUBCLASS									AMOUNT	#	
12/03/20	00515	11/12/20 4829552	202011 320-53600-52200						*		2,718.98			
		CALCIUM CHLORIDE												
		11/19/20 4833886	202011 320-53600-52200						*		3,483.12			
		CALCIUM CHLORIDE												
							HAWKINS, INC.					6,202.10	016713	
12/03/20	00298	11/05/20 8022311	202011 310-53600-52000						*		93.23			
		SUPPLIES												
							HOME DEPOT CREDIT SERVICES					93.23	016714	
12/03/20	00431	12/01/20 12012020	202012 310-51300-40000						*		165.00			
		BACKFLOW PREVENTION RECER												
							CHRISTOPHER HUCKLE					165.00	016715	
12/03/20	01247	11/19/20 11261625	202011 310-53600-44000						*		157.54			
		COPIER LEASE												
							LEAF					157.54	016716	
12/03/20	01138	11/18/20 64878878	202011 320-53600-52200						*		501.86			
		CO2 BULK												
							NUCO2					501.86	016717	
12/03/20	00688	11/19/20 348115	202011 320-53600-52200						*		564.45			
		HYPOCHLORITE SOLUTIONS												
		11/19/20 348115	202011 330-53600-52200						*		282.23			
		HYPOCHLORITE SOLUTIONS												
		11/25/20 348585	202011 320-53600-52200						*		577.70			
		HYPOCHLORITE SOLUTIONS												
		11/25/20 348585	202011 330-53600-52200						*		288.85			
		HYPOCHLORITE SOLUTIONS												
							ODYSSEY MANUFACTURING COMPANY					1,713.23	016718	
12/03/20	01351	11/20/20 7158867	202011 340-53600-46000						*		1,000.00			
		SUPPLIES												
							POWER & PUMPS INC					1,000.00	016719	
12/03/20	00405	11/19/20 25148	202011 330-53600-34900						*		1,800.00			
		RINSE DEWATERING BOX												
		11/20/20 25149	202011 330-53600-34900						*		1,800.00			
		RINSE DEWATERING BOX												
							RAINBOW RANCH					3,600.00	016720	
12/03/20	00603	11/20/20 109324	202011 310-53600-44000						*		44.00			
		COPIER LEASE												
							SMART TECHNOLOGIES					44.00	016721	

DUNE -DUNES - SROSINA

AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	2/04/21	PAGE	4
*** CHECK DATES 12/01/2020 - 12/31/2020 ***														
DUNES CDD - WATER/SEWER														
BANK D DUNES - WATER/SEWER														
CHECK														
DATE	VEND#	.....INVOICE.....	...EXPENSED TO...					VENDOR NAME	STATUS		AMOUNT	....CHECK.....		
		DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS				AMOUNT	#	
12/03/20	00661	11/30/20	196083	202011	310	51300	54000		*		35.72			
			ASSESSMENT BILLING											
								SUNSHINE STATE ONE CALL OF FLORIDA				35.72	016722	
12/03/20	00020	11/19/20	75901	202011	340	53600	61000		*		21,218.93			
			SUPPLIES											
								SUNSTATE METER AND SUPPLY, INC.				21,218.93	016723	
12/03/20	01406	11/19/20	INV1921	202011	330	53600	46000		*		27,335.26			
			SVCS 11/20											
								U.S.SUBMERGENT TECHNOLOGIES LLC				27,335.26	016724	
12/03/20	01248	11/24/20	129403	202011	330	53600	52000		*		150.00			
			SUPPLIES											
								VER-E-SAFE SOLUTIONS, LLC				150.00	016725	
12/03/20	01249	11/20/20	1513481	202011	330	53600	46000		*		560.33			
			SUPPLIES											
								VOLITION CONTROLS CORP.				560.33	016726	
12/10/20	00613	11/30/20	585139	202011	320	53600	34800		*		300.25			
			CONCENTRATE											
		11/30/20	585140	202011	320	53600	34800		*		75.00			
			DRINKING WATER											
		11/30/20	585141	202011	330	53600	34800		*		750.00			
			WASTEWATER											
								ADVANCED ENVIRONMENTAL LABORATORIES				1,125.25	016727	
12/10/20	01491	12/07/20	1220	202012	300	34300	30000		*		49.78			
			REFUND-CLSD ACCT											
								ROBERT & MARY BELKNAP				49.78	016728	
12/10/20	01481	12/07/20	1220	202012	300	34300	30000		*		168.65			
			REFUND-CLSD ACCT											
								SCOTT & LORRAINE CAUCCI				168.65	016729	
12/10/20	01042	12/07/20	1220	202012	300	34300	30100		*		14.59			
			REFUND-CRDT BAL CLSD ACCT											
								CHARLOTTE COLLIER				14.59	016730	
12/10/20	00592	12/07/20	1220	202012	310	51300	54200		*		4,600.00			
			RO CONCENTRATE PERMIT FEE											
								DEPARTMENT OF ENVIRONMENTAL				4,600.00	016731	
12/10/20	01265	11/30/20	151101	202011	310	53600	44000		*		109.28			
			COPIER LEASE											

DUNE -DUNES - SROSINA

DATE CHECK	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		11/30/20	151102 202011 310-53600-44000 COPIER LEASE		*	41.93	
		11/30/20	151103 202011 310-53600-44000 COPIER LEASE		*	45.08	
		12/01/20	151412 202012 310-53600-44000 BLACK TONER		*	13.61	
				DOCUMENT TECHNOLOGIES			209.90 016732
12/10/20 01480	12/07/20	1220 202012 300-34300-30000 REFUND-CLSD ACCT			*	172.42	
				VIOLET DREXLER			172.42 016733
12/10/20 01490	12/07/20	1220 202012 300-34300-30000 REFUND-CLSD ACCT			*	33.27	
				FRANCES DUBIE			33.27 016734
12/10/20 00127	12/04/20	742386 202012 340-53600-46000 CONTACTOR REPLACEMENT			*	2,342.97	
				ENGLEWOOD ELECTRIC SUPPLY CO.			2,342.97 016735
12/10/20 00047	11/24/20	71913554 202011 310-51300-42000 DELIVERIES THRU 11/18/20			*	60.57	
				FEDEX			60.57 016736
12/10/20 00013	11/23/20	04682-11 202011 330-53600-43000 SVCS 11/20			*	51.52	
	11/23/20	49253-11 202011 330-53600-43000 SVCS 11/20			*	17.26	
	11/23/20	90108-11 202011 330-53600-43000 SVCSC 11/20			*	12.06	
	11/23/20	90294-11 202011 330-53600-43000 SVCS 11/20			*	34.10	
	11/23/20	91016-11 202011 330-53600-43000 SVCS 11/20			*	29.11	
	11/28/20	00180-11 202011 330-53600-43000 SVCS 11/20			*	32.77	
	11/28/20	01669-11 202011 330-53600-43000 SVCS 11/20			*	56.81	
	11/28/20	06441-11 202011 330-53600-43000 SVCS 11/20			*	190.16	
	11/28/20	06618-11 202011 330-53600-43000 SVCS 11/20			*	51.24	
	11/28/20	06682-11 202011 330-53600-43000 SVCS 11/20			*	12.59	
	11/28/20	09639-11 202011 320-53600-43000 SVCS 11/20			*	19.31	

DUNE -DUNES - SROSINA

DATE CHECK	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		11/28/20	09681-11 202011 330-53600-43000 SVCS 11/20		*	59.77	
		11/28/20	10476-11 202011 330-53600-43000 SVCS 11/20		*	14.39	
		11/28/20	13564-11 202011 340-53600-43000 SVCS 11/20		*	10.89	
		11/28/20	31053-11 202011 330-53600-43000 SVCS 11/20		*	15.29	
		11/28/20	35422-11 202011 340-53600-43000 SVCS 11/20		*	3,305.06	
		11/28/20	38339-11 202011 320-53600-43000 SVCS 11/20		*	8,036.14	
		11/28/20	41474-11 202011 330-53600-43000 SVCS 11/20		*	22.02	
		11/28/20	54287-11 202011 330-53600-43000 SVCS 11/20		*	1,128.19	
		11/28/20	54554-11 202011 330-53600-43000 SVCS 11/20		*	15.64	
		11/28/20	64405-11 202011 330-53600-43000 SVCS 11/20		*	13.85	
		11/28/20	80187-11 202011 330-53600-43000 SVCS 11/20		*	15.11	
		11/28/20	83014-11 202011 330-53600-43000 SVCS 11/20		*	68.28	
		11/28/20	89460-11 202011 330-53600-43000 SVCS 11/20		*	2,793.07	
		11/28/20	94444-11 202011 330-53600-43000 SVCS 11/20		*	39.94	
				FLORIDA POWER & LIGHT CO.			16,044.57 016738
12/10/20	01483	12/07/20	1220 202012 300-34300-30000 REFUND-CLSD ACCT		*	71.66	
				RICHARD GERONIMO			71.66 016739
12/10/20	01489	12/07/20	1220 202012 300-34300-30100 REFUND-CRDT BAL CLSD ACCT		*	120.62	
				JOSEPH & KATHERINE GONGLEFSKI			120.62 016740
12/10/20	00382	12/01/20	558 202012 310-51300-34000 MGMT FEES 12/20		*	1,837.50	
				GOVERNMENTAL MANAGEMENT SERVICES			1,837.50 016741
12/10/20	00515	11/25/20	4837493 202011 320-53600-52200 CALCIUM CHLORIDE		*	1,450.46	
				HAWKINS, INC.			1,450.46 016742
				DUNE -DUNES - SROSINA			

AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	2/04/21	PAGE	7
*** CHECK DATES 12/01/2020 - 12/31/2020 ***														
DUNES CDD - WATER/SEWER														
BANK D DUNES - WATER/SEWER														
CHECK														
DATE	VEND#	.....INVOICE.....		...EXPENSED TO...		VENDOR NAME		STATUS	AMOUNT	....CHECK.....			
		DATE	INVOICE	YRMO	DPT ACCT#	SUB	SUBCLASS			AMOUNT	#			
12/10/20	01482	12/07/20	1220	202012	300-34300-30000			*	96.85					
			REFUND-CLSD ACCT											
							RICHARD A.HOTTINGER &			96.85	016743			
12/10/20	01380	11/30/20	57229	202011	310-51300-42500			*	1,202.74					
			SVCS 11/20											
							INFOSEND INC			1,202.74	016744			
12/10/20	01485	12/07/20	1220	202012	300-34300-30100			*	38.89					
			REFUND-CRDT BAL CLSD ACCT											
							INTRACOASTAL PROPERTIES V			38.89	016745			
12/10/20	01487	12/07/20	1220	202012	300-34300-30100			*	14.69					
			REFUND-CRDT BAL CLSD ACCT											
							LANOBAR LLC			14.69	016746			
12/10/20	01486	12/07/20	1220	202012	300-34300-30100			*	14.69					
			REFUND-CRDT BAL CLSD ACCT											
							FRANK & NINFA LASPISA			14.69	016747			
12/10/20	01484	12/07/20	1220	202012	300-34300-30000			*	93.92					
			REFUND-CLSD ACCT											
							MICHAEL & LARISA LEYVI			93.92	016748			
12/10/20	01488	12/07/20	1220	202012	300-34300-30100			*	14.69					
			REFUND-CRDT BAL CLSD ACCT											
							PETER & GRETCHEN LUDGATE			14.69	016749			
12/10/20	01495	12/07/20	1220	202012	300-34300-30000			*	86.55					
			REFUND-CLSD ACCT											
							SALVATORE J MANGANO			86.55	016750			
12/10/20	01494	12/07/20	1220	202012	300-34300-30000			*	15.31					
			REFUND-CLSD ACCT											
							THOMAS E.MCGLYNN			15.31	016751			
12/10/20	01319	12/07/20	310558	202011	310-51300-64011			*	6,125.37					
			SVCS 11/20											
							MEAD & HUNT			6,125.37	016752			
12/10/20	01492	12/07/20	1220	202012	300-34300-30000			*	34.27					
			REFUND-CLSD ACCT											
							SHANNON MONTALDO			34.27	016753			
12/10/20	01496	12/07/20	1220	202012	300-34300-30000			*	139.52					
			REFUND-CLSD ACCT											
							MORNING GLORY LLC			139.52	016754			

DUNE -DUNES - SROSINA														

AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	2/04/21	PAGE	8
*** CHECK DATES 12/01/2020 - 12/31/2020 ***														
DUNES CDD - WATER/SEWER														
BANK D DUNES - WATER/SEWER														
CHECK														
DATE	VEND#	.....INVOICE.....	...EXPENSED TO...					VENDOR NAME	STATUS		AMOUNT	....CHECK.....		
		DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS				AMOUNT	#	
12/10/20	00688	12/03/20	349081	202012	320	53600	52200		*		838.99			
			HYPOCHLORITE SOLUTIONS											
		12/03/20	349081	202012	330	53600	52200		*		419.50			
			HYPOCHLORITE SOLUTIONS											
			ODYSSEY MANUFACTURING COMPANY											
												1,258.49	016755	
12/10/20	01493	12/07/20	1220	202012	300	34300	30000		*		143.02			
			REFUND-CLSD ACCT											
			MICHAEL M. PETZOLD											
												143.02	016756	
12/10/20	01110	12/07/20	1220	202012	300	34300	30000		*		47.81			
			REFUND-CLSD ACCT											
			REGAL CORE LLC											
												47.81	016757	
12/10/20	01205	10/28/20	94002	202010	310	51300	51000		*		25.89			
			SUPPLIES											
		10/29/20	11801	202010	310	51300	51000		*		206.83			
			SUPPLIES											
		11/12/20	39201	202011	310	51300	51000		*		89.17			
			SUPPLIES											
		11/17/20	64201	202011	310	51300	51000		*		138.57			
			SUPPLIES											
			STAPLES BUSINESS CREDIT											
												460.46	016758	
12/10/20	01358	12/07/20	1220	202012	300	34300	30100		*		14.69			
			REFUND-CRDT BAL CLSD ACCT											
			ROGER & MARCIA STEIMLE											
												14.69	016759	
12/10/20	00600	12/08/20	T2006160	202012	320	53600	46050		*		66.70			
			SUPPLIES											
			STONE PLUS PALM COAST											
												66.70	016760	
12/10/20	01289	12/02/20	2201	202012	310	53600	41000		*		146.00			
			WEB MAINT 12/20											
			VGLOBALTECH											
												146.00	016761	
12/10/20	01479	12/07/20	1220	202012	300	34300	30100		*		238.14			
			REFUND-CRDT BAL CLSD ACCT											
			J.WILLIAMSON,T.TRAFELET,GARY HARMON											
												238.14	016762	
12/17/20	01381	12/10/20	103589	202012	310	51300	63100		*		120.00			
			INSTALL NEW TOILET SEAT											
			A & A LOCK INC											
												120.00	016763	
12/17/20	00535	12/14/20	300	202012	320	53600	46000		*		989.00			
			MAINT 12/20											
			ALL AMERICAN MAINTENANCE OF FLAGLER											
												989.00	016764	

DUNE -DUNES - SROSINA														

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
12/17/20	01498	12/07/20 11365540	202012 310-53600-41000 SVCS 12/20	TIME WARNER CABLE	*	375.00	375.00 016774
12/17/20	01013	12/02/20 18049492	202012 340-53600-44000 SUPPLIES	UNITED RENTALS (NORTH AMERICA) INC	*	2,680.66	2,680.66 016775
12/17/20	01497	12/15/20 55926	202012 310-51300-51000 SUPPLIES	XCALIBUR SUPPLY	*	99.87	99.87 016776
12/22/20	01195	12/16/20 9856	202101 310-51300-54000 SVCS 01/2021	ANSWER ALL ANSWERING SERVICE	*	93.00	93.00 016777
12/22/20	01164	12/16/20 33514802	202012 310-53600-41000 SVCS 12/20	BRIGHT HOUSE NETWORKS	*	633.63	633.63 016778
12/22/20	00770	12/18/20 38063	202011 320-53600-46000 INSTALL MOTOR START-BRUSH	ECONOMY ELECTRIC COMPANY	*	480.00	480.00 016779
12/22/20	00127	12/16/20 749241	202012 330-53600-46000 SUPPLIES	ENGLEWOOD ELECTRIC SUPPLY CO.	*	1,694.05	1,694.05 016780
12/22/20	00688	12/17/20 350039	202012 320-53600-52200 HYPOCHLORITE SOLUTIONS	ODYSSEY MANUFACTURING COMPANY	*	667.25	667.25 016781
		12/17/20 350039	202012 330-53600-52200 HYPOCHLORITE SOLUTIONS		*	333.66	333.66 016782
12/22/20	00603	12/16/20 109632	202012 310-53600-44000 COPIER LEASE	SMART TECHNOLOGIES	*	44.00	44.00 016782
TOTAL FOR BANK D						137,267.51	
TOTAL FOR REGISTER						137,267.51	

*** CHECK DATES 12/01/2020 - 12/31/2020 ***
DUNES CDD - BRIDGE FUND
BANK E DUNES - BRIDGE

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
12/03/20	00255	12/01/20 7369	202012 320-54900-46000		*	50.00	
		SVCS 12/20					
				ABOVE THE REST PEST CONTROL			50.00 007624
12/03/20	00296	11/30/20 12711071	202011 310-51300-49100		*	207.72	
		EMPLOYEE SCREENING					
				ADP SCREENING & SELECTION SERVICES			207.72 007625
12/03/20	00252	11/22/20 2914	202011 320-54900-46000		*	493.00	
		JANITORIAL SVCS 11/20					
				ALL SEASON HOME SOLUTION LLC			493.00 007626
12/03/20	00173	11/18/20 4873-112	202011 310-51300-49100		*	902.99	
		PURCHASES					
		11/18/20 4873-112	202011 310-51300-42000		*	41.73	
		PURCHASES					
		11/18/20 4873-112	202011 310-51300-54000		*	429.83	
		PURCHASES					
		11/18/20 4873-112	202011 310-53600-54100		*	400.00	
		PURCHASES					
		11/18/20 4873-112	202011 310-51300-40000		*	577.28	
		PURCHASES					
		11/18/20 4873-112	202011 320-54900-34300		*	268.87	
		PURCHASES					
		11/18/20 4873-112	202011 300-13100-10000		*	2,351.83	
		PURCHASES					
		11/18/20 4873-112	202011 300-20700-10000		*	2,351.83-	
		PURCHASES					
				BUSINESS CARD			2,620.70 007627
12/03/20	00132	11/20/20 14315237	202010 320-54900-43000		*	697.06	
		SVCS 10/20					
				CITY OF PALM COAST			697.06 007628
12/03/20	00189	11/24/20 55781	202011 320-54900-52000		*	63.82	
		SUPPLIES					
				COASTAL SUPPLIES			63.82 007629
12/03/20	00101	11/24/20 220392-1	202012 320-54900-52000		*	57.00	
		SVCS 12/20					
				CULLIGAN WATER PRODUCTS			57.00 007630
12/03/20	00254	11/17/20 9976369-	202011 320-54900-12000		*	275.00	
		REEMPLOYMENT TAX					
				FLORIDA DEPARTMENT OF REVENUE			275.00 007631
				DUNE -DUNES -			
				SROSINA			

AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	2/04/21	PAGE	2
*** CHECK DATES 12/01/2020 - 12/31/2020 ***														
DUNES CDD - BRIDGE FUND														
BANK E DUNES - BRIDGE														

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
12/03/20	00263	11/23/20	2019-1-1 202011 320-54900-64001	TOLL FACILITY IMPROVEMENT	*	17,381.28	
							S.E. CLINE CONSTRUCTION, INC.
							17,381.28 007632
12/03/20	00061	11/24/20	85087180 202012 320-54900-46000	SVCS 12/20	*	318.36	
							WASTE MANAGEMENT INC. OF FLORIDA
							318.36 007633
12/03/20	00346	11/23/20	68704415 202011 300-13100-10000	FUEL	*	229.00	
		11/23/20	68704415 202011 300-20700-10000	FUEL	*	229.00-	
		11/23/20	68704415 202011 310-53600-52100	FUEL	*	229.00	
		11/23/20	68704415 202011 320-54900-46000	FUEL	*	30.00	
							WEX BANK
							259.00 007634
12/10/20	00354	12/01/20	874 202012 320-54900-46002	MAINT 12/20	*	7,997.00	
							AFFORDABLE LAWN & LANDSCAPING
							7,997.00 007635
12/10/20	00185	12/01/20	292 202012 320-54900-46000	MAINT 12/20	*	1,100.00	
		12/03/20	298 202012 320-54900-64000	ANNUAL-FALL MIX	*	1,125.00	
		12/03/20	299 202012 320-54900-64000	INSTALL ANNUALS	*	156.60	
							ALL AMERICAN MAINTENANCE OF FLAGLER
							2,381.60 007636
12/10/20	00184	11/27/20	1220 202012 300-13100-10000	INS 12/20	*	199.30	
		11/27/20	1220 202012 300-20700-10000	INS 12/20	*	199.30-	
		11/27/20	1220 202012 310-53600-23000	INS 12/20	*	199.30	
		11/27/20	1220 202012 320-54900-23000	INS 12/20	*	31.49	
							AMERICAN HERITAGE LIFE INS COMPANY
							230.79 007637
12/10/20	00022	12/07/20	1220 202012 320-54900-15000	2020 CHRISTMAS BONUS	*	2,400.00	
							CASH
							2,400.00 007638
12/10/20	00014	11/25/20	02998-11 202011 320-54900-43000	SVCS 11/20	*	178.66	

DUNE -DUNES - SROSINA

DATE CHECK	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		11/25/20	05950-11 202011 320-54900-43000 SVCS 11/20		*	373.17	
		11/28/20	04979-11 202011 320-54900-43000 SVCS 11/20		*	91.69	
		11/28/20	06601-11 202011 320-54900-43000 SVCS 11/20		*	91.06	
		11/28/20	07438-11 202011 320-54900-46002 SVCS 11/20		*	34.02	
		11/28/20	25021-11 202011 320-54900-46002 SVCS 11/20		*	37.34	
		11/28/20	56431-11 202011 320-54900-46002 SVCS 11/20		*	33.38	
		11/28/20	84435-11 202011 320-54900-46002 SVCS 11/20		*	27.75	
				FLORIDA POWER & LIGHT CO.			867.07 007639
12/10/20	00145	12/01/20	559 202012 310-51300-34000 MGMT FEES 12/20		*	1,429.17	
				GOVERNMENTAL MANAGEMENT SERVICES			1,429.17 007640
12/10/20	00316	11/28/20	67967230 202011 310-51300-49100 PSC SPECIMEN / DRUG BUND		*	95.50	
				LABORTORY CORPORATION OF AMERICA			95.50 007641
12/10/20	00362	11/30/20	185171-1 202011 310-51300-49100 LEGAL ADS		*	139.84	
				PALM COAST OBSERVER			139.84 007642
12/10/20	00322	11/03/20	92601 202011 320-54900-51000 SUPPLIES		*	157.78	
		11/05/20	465401 202011 320-54900-51000 SUPPLIES		*	138.58	
		11/10/20	24611 202011 320-54900-51000 REFUND		*	17.26-	
				STAPLES BUSINESS CREDIT			279.10 007643
12/17/20	00341	12/09/20	5543 202012 300-13100-10000 ANNUAL ADMINISTRATION FEE		*	1,276.00	
		12/09/20	5543 202012 300-13100-10100 ANNUAL ADMINISTRATION FEE		*	1,276.00	
		12/09/20	5543 202012 300-20700-10000 ANNUAL ADMINISTRATION FEE		*	1,276.00-	
		12/09/20	5543 202012 320-53800-22000 ANNUAL ADMINISTRATION FEE		*	1,276.00	
		12/09/20	5543 202012 310-53600-22000 ANNUAL ADMINISTRATION FEE		*	1,276.00	
				DUNE -DUNES - SROSINA			

*** CHECK DATES 12/01/2020 - 12/31/2020 ***
DUNES CDD - BRIDGE FUND
BANK E DUNES - BRIDGE

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		12/09/20	5543 202012 320-54900-22000		*	1,276.00	
			ANNUAL ADMINISTRATION FEE				
		12/09/20	5543 202012 300-20700-10000		*	1,276.00-	
			ANNUAL ADMINISTRATION FEE				
				BATES & COMPANY, INC.			3,828.00 007644
12/17/20	00336	12/04/20	34097001 202012 320-54900-41000		*	371.86	
			SVCS 12/20				
				BRIGHT HOUSE NETWORKS			371.86 007645
12/17/20	00189	12/08/20	55866 202012 320-54900-52000		*	172.48	
			SUPPLIES				
				COASTAL SUPPLIES			172.48 007646
12/17/20	00356	12/15/20	3098947 202012 300-20700-10000		*	20.00-	
			COBRASECURE				
		12/15/20	3098947 202012 300-20700-10000		*	20.00-	
			COBRASECURE				
		12/15/20	3098947 202012 320-53800-23000		*	20.00	
			COBRASECURE				
		12/15/20	3098947 202012 310-53600-23000		*	20.00	
			COBRASECURE				
		12/15/20	3098947 202012 320-54900-23000		*	20.00	
			COBRASECURE				
		12/15/20	3098947 202012 300-13100-10000		*	20.00	
			COBRASECURE				
		12/15/20	3098947 202012 300-13100-10100		*	20.00	
			COBRASECURE				
				EMPLOYEE BENEFITS CORPORATION			60.00 007647
12/17/20	00340	12/08/20	22555 202011 300-20700-10000		*	1,689.50-	
			PROACTIVE IT SVCS 11/20				
		12/08/20	22555 202011 300-13100-10000		*	1,689.50	
			PROACTIVE IT SVCS 11/20				
		12/08/20	22555 202011 300-13100-10100		*	40.00	
			PROACTIVE IT SVCS 11/20				
		12/08/20	22555 202011 300-20700-10000		*	40.00-	
			PROACTIVE IT SVCS 11/20				
		12/08/20	22555 202011 310-51300-49100		*	40.00	
			PROACTIVE IT SVCS 11/20				
		12/08/20	22555 202011 310-53600-41000		*	1,689.50	
			PROACTIVE IT SVCS 11/20				
		12/08/20	22555 202011 320-54900-34300		*	1,689.50	
			PROACTIVE IT SVCS 11/20				
				MPOWER DATA SOLUTIONS			3,419.00 007648
				DUNE -DUNES - SROSINA			

DATE CHECK	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
12/17/20	00180	1/01/21	COM62533 202101 300-13100-10000 WC INS 01/21		*	1,186.86	
		1/01/21	COM62533 202101 300-13100-10100 WC INS 01/21		*	222.68	
		1/01/21	COM62533 202101 320-54900-24000 WC INS 01/21		*	817.21	
		1/01/21	COM62533 202101 320-53800-24000 WC INS 01/21		*	222.68	
		1/01/21	COM62533 202101 300-20700-10000 WC INS 01/21		*	222.68-	
		1/01/21	COM62533 202101 310-53600-24000 WC INS 01/21		*	1,186.86	
		1/01/21	COM62533 202101 300-20700-10000 WC INS 01/21		*	1,186.86-	
			PREFERRED GOVERNMENTAL INSURANCE				2,226.75 007649
12/17/20	00318	12/09/20	USA01347 202012 320-54900-46000 MECHANICAL SWEEPING-BRIDG		*	675.00	
		12/09/20	USA01347 202012 320-54900-46002 MECHANICAL SWEEPING-PKWAY		*	300.00	
			USA SERVICES OF FLORIDA, INC.				975.00 007650
12/22/20	00185	12/18/20	301 202012 320-54900-46000 IRRIG MAINT/REPAIRS 12/20		*	105.00	
			ALL AMERICAN MAINTENANCE OF FLAGLER				105.00 007651
12/22/20	00333	11/30/20	PMC19846 202011 320-54900-46000 SUPPLIES		*	102.84	
			C.E.S. (CITY ELECTRIC SUPPLY-FL)				102.84 007652
12/22/20	00251	12/18/20	38045 202011 320-54900-46000 INSTALL SOLAR MARKER LIGH		*	673.24	
			ECONOMY ELECTRIC COMPANY				673.24 007653
12/22/20	00318	12/21/20	USA01385 202012 320-54900-46000 MECHANICAL SWEEPING-BRIDG		*	675.00	
		12/21/20	USA01385 202012 320-54900-46002 MECHANICAL SWEEPING-PKWAY		*	300.00	
			USA SERVICES OF FLORIDA, INC.				975.00 007654
12/22/20	00346	12/15/20	69111972 202012 300-13100-10000 FUEL		*	343.42	
		12/15/20	69111972 202012 300-20700-10000 FUEL		*	343.42-	
		12/15/20	69111972 202012 310-53600-52100 FUEL		*	343.42	

DUNE -DUNES - SROSINA

CHECK DATE	VEND#	.....INVOICE.....	...EXPENSED TO...	VENDOR NAME			STATUS	AMOUNT	....CHECK.....
DATE		INVOICE	YRMO DPT ACCT# SUB	SUBCLASS					AMOUNT #
12/15/20	69111972	202012 320-54900-46000					*	35.00	
		FUEL							
				WEX BANK					378.42 007655
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				TOTAL FOR BANK E				51,530.60	
				TOTAL FOR REGISTER				51,530.60	