

Dunes
Community Development District

March 9, 2018

Dunes Community Development District Agenda

Friday
March 9, 2018
9:30 a.m.

Dunes CDD Administrative Office
101 Jungle Hut Road
Palm Coast, Florida
Call In #: 800-264-8432
Passcode: 704298

- I. Roll Call & Agenda
- II. Audience Comments
- III. Approval of the Minutes
 - A. February 7, 2018 Workshop
 - B. February 9, 2018 Meeting
- IV. Reports and Discussion Items
 - Discussion on Capacity Fees Issues for Commercial Accounts
 - Status of Marsh “TB”
 - Status Report on New Toll Collection System
 - Discuss Weir Structures / Malacompra Drainage
 - Status Report on Discussion with the City of Palm Coast to Install Landscaping and Irrigation on DCDD Property / Golden Lion Property
 - C. Draft Employee Handbook Discussion
 - D. Report on Additional Budget Items
- V. Staff Reports
 - E. Attorney – Report
 - F. Engineer – Report

- G. Manager - Bridge Reports and Traffic Comparison for February
- VI. Supervisors' Requests and Audience Comments
- VII. Financial Reports
 - H. Balance Sheet & Income Statement
 - I. Construction Schedule
 - J. Assessment Receipts Schedule
 - K. Approval of Check Register
- VIII. Next Meeting Scheduled for April 13, 2018 @ 9:30 a.m. at the Dunes CDD Administrative Office, 101 Jungle Hut Road, Palm Coast, Florida
- IX. Adjournment

A.

MINUTES OF MEETING
DUNES COMMUNITY DEVELOPMENT DISTRICT

A workshop of the Dunes Community Development District was held Wednesday, February 7, 2018 at 9:30 a.m. at the Dunes CDD Administrative Office, 101 Jungle Hut Road, Palm Coast, Florida.

Present were:

John G. Leckie, Jr.	Chairman
Rich DeMatteis	Assistant Secretary
Dennis Vohs	Assistant Secretary
Greg Peugh	District Manager
Jim Perry	District Representative
Michael D. Chiumento, III	District Counsel
Tim Sheahan	Utilities Manager
Jesse Thorpe	Hammock Dunes Club
George DeGiovanni	Hammock Dunes Owners Association
Glenn Hertzog	Hammock Dunes Owners Association
Jody Sisk	Atlantic Ecological Services
Scott Sowers	S.E. Cline Construction
2 Residents Mr. and Mrs. Lantier	

The following is a summary of the discussions and actions taken at the February 7, 2018 workshop. A copy of the proceedings can be obtained by contacting the District Representative.

FIRST ORDER OF BUSINESS

Roll Call

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

SECOND ORDER OF BUSINESS

History

Mr. Peugh stated this is Marsh TB near the seventh hole. These marshes were established in 1987. In 2004 the DCDD took them over. In March of 2016 Mr. Hertzog started having discussions with folks about this area and in the meantime we've had two hurricanes so that has slowed things down. We think there are three viable options. One – to replant the marsh; two – convert the marsh into a lake and deposit the material on the golf course; three – convert the marsh into a half lake, half grassy area.

THIRD ORDER OF BUSINESS**Restoration Options**

Mr. Peugh gave a PowerPoint Presentation showing the expectations of each option.

Mr. Peugh stated the original estimate to restore the marsh is approximately \$78,000. Option B to convert the marsh to a lake is about \$87,000. Option C to convert the marsh to half lake and half grassy area is about \$83,000. Cost-wise they are very similar. It comes down to aesthetics and what you all would like to do. Anything we do we need temporary easements for construction and permanent easements to maintain the new grassy areas.

Mr. Thorpe stated the half and half option is the one that is acceptable to the club. Whether we've got uncertified 419 Bermuda sod in there or whether it's coquina, it doesn't matter to us. Mowing that much area doesn't add much to our workload either way so it's what you think is most desirable.

Mr. Hertzog stated I'd rather just put in grass.

Ms. Lantier stated that's fine with us.

The consensus of all parties at the meeting was to turn Marsh TB into Option C - approximately ½ Lake and ½ grassy area.

FOURTH ORDER OF BUSINESS**Resident / Golf Course Participation Issues**

Mr. Peugh stated we do need a temporary construction easement from all of the property owners because we will be touching your properties. For the new Grassy area we can continue to own it and maintain it or we can give it as a permanent easement. This will be determined in the future following discussions with Mr. Chiumento.

Mr. Thorpe asked if it's approved on Friday, when do you see construction starting?

Mr. Sisk stated the permits will take about three months and you guys will need to do a mitigation bank credit letter prior to permits being issued. It will take us a little time to get straightened out with the State.

FIFTH ORDER OF BUSINESS**Status of Other Marshes in Hammock Dunes**

Mr. Peugh stated we received a letter from St. Johns in December and had a meeting with them yesterday. They were looking at the 18th t-box with putting the bridge across it and then they started looking at the rest of the marshes and said you've got 10.21 acres and they aren't in compliance. They gave us three options – one is to replant them and they said that's fine but that

it will convert back to open water very shortly. The second option was to go to a mitigation bank. The third option is to have a conservation area.

Mr. Sisk stated in 1987 they created all of these marshes but they left all these big wetland systems and didn't use them for anything so right now we're going to research and see what we can use on your own property as mitigation. If you turn it into a conservation area it becomes a maintenance thing that you have to stick with but it will save you a lot of money compared to going to a mitigation bank and just writing a check.

Mr. Peugh stated Jody is going to put a report together with pricing for the three options and then we will bring that to the board and we will discuss that.

B.

MINUTES OF MEETING
DUNES COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Dunes Community Development District was held Friday, February 9, 2018 at 9:30 a.m. at the Dunes CDD Administrative Office, 101 Jungle Hut Road, Palm Coast, Florida.

Present and constituting a quorum were:

John G. Leckie, Jr.	Chairman
Gary Crahan	Vice Chairman
Rich DeMatteis	Assistant Secretary
Charles Swinburn	Assistant Secretary
Dennis Vohs	Assistant Secretary

Also present were:

Greg Peugh	District Manager
Jim Perry	District Representative
Michael D. Chiumento, III	District Counsel
Tim Sheahan	Utilities Manager
Jonathan Simmons	Palm Coast Observer

The following is a summary of the discussions and actions taken at the February 9, 2018 meeting. A 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

Audience Comments

There being none, the next item followed.

THIRD ORDER OF BUSINESS

Approval of Minutes

A. January 12, 2018 Meeting

There were no corrections to the minutes.

On MOTION by Mr. Crahan seconded by Mr. Swinburn with all in favor the minutes of the January 12, 2018 meeting were approved.

FOURTH ORDER OF BUSINESS**Reports and Discussion Items****Discussion on Capacity Fee Issues Not Covered Under Milo Suit**

Mr. Peugh stated I talked with Daniel Baker on Wednesday with where they are on the \$40,000 that they are spending. He said they've spent about \$25,000 of it. They went through the pipes to look for leaks and as far as they could TV throughout the pipes, they couldn't find anything. They're doing some more exploration of the adult spa and they expect to find some leaks in that area. He also said that they are going pool by pool and they've found some voids underneath the decks so that would lead you to think that there's possibly some water circulating underneath the decks and eroding it. They are going to fill those in. They are proceeding trying to find all of those leaks.

Status of Marsh "TB"

Mr. Peugh stated we had a workshop on Wednesday to discuss Marsh TB. There were three recommendations – replant the marsh, make the marsh a lake and deposit the soil on the golf course, and make it half lake and half grass. The preferred option is the half lake, half grass option.

Mr. Crahan asked who would own that grass portion?

Mr. Peugh responded that was part of the discussion. We would like to turn it over to the golf course. I need to talk to Michael Chiumento but I assume we would want to give them an easement so we would keep the property if we needed it for our stormwater system in the future.

Mr. Leckie stated the general manager of the club was here and he agreed to maintain it.

Mr. Crahan asked any idea on how St. Johns would vote?

Mr. Peugh responded we had a meeting with St. Johns on Tuesday and they are fine with that option.

Mr. Leckie stated if we give the go ahead today it is still going to take probably three months to get a permit from St. Johns.

Mr. Swinburn asked is it a fixed bid on the job or is it an estimate?

Mr. Peugh responded currently it is an estimate. We need to have the final design because the half grass area, half lake came about after we figured out how much material would need to

be put on the golf course. Cline came up with this idea and gave a price of \$9,000 for the earthwork but you also have to have the mitigation credits. We expect to extend the stormwater system and sprinkler heads and those are estimates. The total estimate is \$87,000.

On MOTION by Mr. Crahan seconded by Mr. Swinburn with all in favor to proceed with the marsh TB proposal for half lake and half grass area at an amount not to exceed \$90,000 was approved.

Mr. Peugh stated we met with St. Johns River Water Management District regarding the rest of the marshes on Tuesday along with our environmental consultant to talk about the letter he sent which says we are out of compliance with ~~our~~ 10.21 acres of marsh. They are willing to work with us. We have three options that we can do. We can replant all of the marshes, we can do a mitigation bank, or we can turn some of the wetland areas into conservation areas. We are having our consultant cost those options to present them to us. He will also give us approximate costs on maintenance of those conservation areas.

The other item we talked about in the marsh workshop was clearing the Granada West marsh. One of the concerns of our residents was the way it looked. Our consultant said he can remove the invasive vegetation now for under \$10,000. That's something for the board to consider.

Mr. Vohs stated I think we wait until we come up with a game plan for all of the other marshes. The consensus of the Board was to not clear the area next to the 7th green until the report recommendations came back.

Status Report on New Toll Collection System

Mr. Peugh stated currently we are working on the website. We hope to have this in place this year. E-Transit is working diligently towards it. We are now taking American Express and Discover cards at the bridge office.

We power washed the northern Jersey barrier and will get the south side power washed in the next week or so.

We sent a memo about cleaning up beards so that has been taken care of. We are ordering caps for everybody and we also put in an order for light jackets so that everybody will be more uniform.

Discuss Weir Structures / Malacompra Drainage

Mr. Peugh stated Rich, Tim and I met with Craig Coffey and the county engineer on January the 26th. They do not have a schedule for maintaining Malacompra (ditch). They said that they intended to do a prescribed burn in that area in the near future and also take out the dead trees. They said they do have a pipe under A1A near Bings Landing that has not been permitted so they are trying to get it permitted. That will help relieve flooding in that area. They want to place a culvert under A1A in the future at Malacompra Road but they don't have funding for it at the moment. We also talked about the stormwater harvesting and they are supportive of it.

Status Report on Discussion with the City of Palm Coast to Install Landscaping and Irrigation on DCDD Property / Golden Lion Property

Mr. Peugh stated I met with Charlie Faulkner and the owners of the Golden Lion on January 11th. It sounds like they would like to sell the property at this point and in order to sell the property they need access. I explained that anything we are going to do we would like a license agreement and that an easement might be possible if we knew exactly what was going in there. I told them they need to give a final presentation to the board of what they are going to do so that we can vote on it.

Mr. Leckie asked what about the landscaping with the City?

Mr. Peugh responded there were a lot of holes in their agreement so I told them they need to clean it up before I send it to Michael Chiumento. I also told them to give me final plans and they said they would give a presentation to the board of what exactly they want to do.

B. Draft Employee Handbook Discussion

The board and staff went over the draft employee handbook and discussed various changes to be made. The changes will be incorporated and the draft brought back to the board for more discussion.

FIFTH ORDER OF BUSINESS**Staff Reports****Attorney**

Mr. Chiumento stated we received the draft report from Grau about our financing policies as it relates to inter-fund transfers. The board just needs to adopt new rules of procedure as it relates to accounting and budgeting, which we will present to you all next meeting.

D. Engineer

Mr. Sheahan stated we are still waiting on a permit from Flagler County for the wastewater plant construction. We anticipate March 13th will be the earliest we would get that permit. Today we expect any comments from their technical review committee so that could have an affect on that date. (I misstated this date, the deadline was actually a week later, February 16 for the County to issue comments for the February 21 TRC meeting)

Kissinger Campo did the light pole inspection and there were two light poles that were found to be in immediate need. We took those down and we're waiting to get back with them on what we need to do. We sent that report to Economy Electric so hopefully we will get some answers as to what it would take to repair all of the other poles. Most of it is minor.

We had the RFQ out for engineering continuing services and we received six responses. We were really impressed with all of them so we'd like to enter into a contract with all six as they all have different skills.

Mr. Peugh stated we will have a master contract and then we would issue task orders to bring to the board for approval.

On MOTION by Mr. Swinburn seconded by Mr. Vohs with all in favor to enter into a standard contract with all six engineering firms that responded to the RFQ was approved.

E. Manager – Bridge Reports and Traffic Comparison for January

Mr. Peugh gave an overview of the bridge reports for January along with the traffic comparison.

Mr. Peugh stated there is a company trying to install fiber in this area for Verizon, Hotwire and the City of Palm Coast. They are pretty adamant that they want to attach this to our bridge. I'm not sure that is the best thing. I shared this with the Club and the Homeowners Association because it is going through part of their property as well. I'm just letting you know

it's out there. I'm looking at their designs and we want to consult with our consultant to make sure we're not doing something we shouldn't with that bridge.

SIXTH ORDER OF BUSINESS**Supervisors' Requests and Audience Comments**

Mr. Crahan asked my question is the follow up to the fish kill. Did we look at the fertilizer being used if it's different than before?

Mr. Sheahan responded no but we took a nitrogen sample in the lakes the concentration is really low. I think it was the cold snap.

Mr. Crahan stated I would ask the course maintenance people if they've changed their fertilizer. The reason I say that is the lake inside Hammock Beach Circle had no fish kill and it also has no course contact.

SEVENTH ORDER OF BUSINESS**Financial Reports**

- F. Balance Sheet & Income Statement**
- G. Construction Schedule**
- H. Assessment Receipts Schedule**
- I. Approval of Check Register**

On MOTION by Mr. Vohs seconded by Mr. Swinburn with all in favor the check register was approved.

EIGHTH ORDER OF BUSINESS

Next Meeting Scheduled for Friday, March 9, 2018 @ 9:30 a.m. at the Dunes CDD Administrative Office, 101 Jungle Hut Road, Palm Coast, Florida

NINTH ORDER OF BUSINESS**Adjournment**

On MOTION by Mr. Crahan seconded by Mr. Vohs with all in favor the meeting was adjourned.

February 9, 2018

Dunes CDD

Secretary/Assistant Secretary

Chairman/Vice Chairman

C.

Dunes Community Development District Employee Handbook



March 1, 2018

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 are always controlling over any statement made in this handbook or by any member of management.

This handbook states only 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.

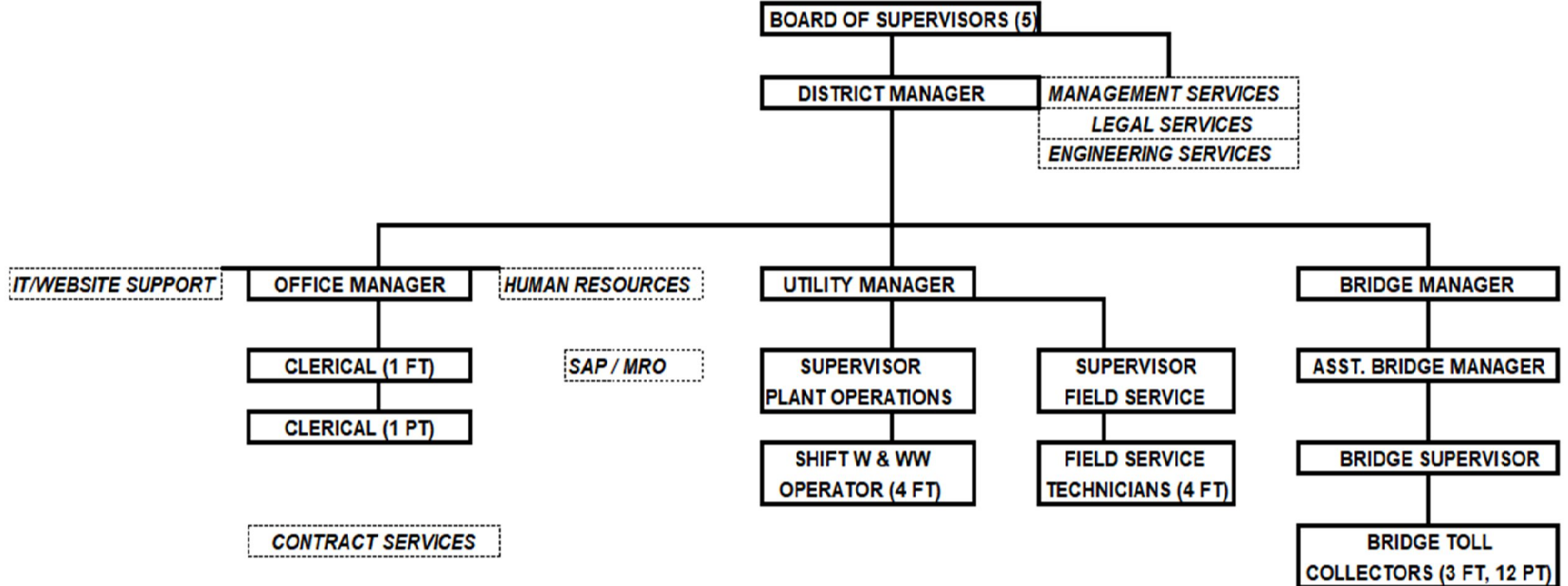
If you feel that you have been subjected to conduct which violates this policy, you should immediately report the matter to your supervisor. If you are unable for any reason to contact this person, or if you have not received a satisfactory response within five (5) business days after reporting any incident 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



MRO - MEDICAL REVIEW OFFICER
SAP - SUBSTANCE ABUSE PROFESSIONAL

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 manner in which 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 B.

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 C.

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 and is pursuant to law or to rules adopted by the Agency for Health Care Administration, Section 440.102, Florida Statutes.

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 D), outlines that all current and prospective employees must submit 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 results. If the employee is to be referred to a treatment facility for evaluation pursuant to 397.311(43), the employee's test results will also be made available to the employee's counselor.

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 D.

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 do not expect employees to become experts in psychology or to physically subdue a threatening or violent individual. Indeed, we specifically discourage employees from engaging in any physical confrontation with a violent or potentially violent individual. However, we do 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**. 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

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.

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.

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. Full-time employees are eligible for all benefits when the applicable service requirements have been met.

Part-Time Employees - Employees who regularly work fewer than _____ hours per week. Part-time employees are not eligible for benefits.

Temporary – Employees hired for a specified period of time, usually on a project basis and normally for no more than six (6) months per year. Temporary employees are not eligible for 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 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. The employee will be informed of these classifications upon hire and informed of any subsequent changes to the classifications.

2-2 Your Employment Records

In order to obtain their position, employees provided us with 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 when 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 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 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 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 in excess of forty (40) hours each week, unless otherwise required by law.

Full-time non-exempt employees who work a holiday will be compensated with straight holiday 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 actually 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 two (2) hours of overtime 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 two (2) 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 our 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 401(k) or pension plan.

In any work week in which the employee performed any 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 work day;
- 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 pay received and overtime 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 will be automatically emailed to the employees district email account and may be obtained by logging in to the 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 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.

2-12 Records Retention

The District acknowledges its responsibility to preserve information relating to 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.

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 in order to be 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)

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
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 in excess of 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 in excess of 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.

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
- Parents
- Children
- Brother/sister
- Grandparents
- Grandchildren
- Mother-and father-in-law
- Brother-and sister-in-law
- Grandparents-in-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.

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. If an employee wishes to cover any family members, this coverage is available. The District pays fully (100%) 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 care program to benefit eligible employees. The District fully pays for the annual dental 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 20 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. After 90 days of disability, regular full-time employees would receive 60% of their normal monthly salary to social security normal retirement age, except for those older than 60 years of age when disabled. (A maximum monthly benefit may apply.) This benefit would be reduced by other disability benefits you might receive (e.g., social security). These benefits are paid under workers' disability compensation 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 60% of your normal weekly pay. A maximum monthly benefit may apply. Benefits are paid over a maximum of 13 weeks.

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 at (855) 268-1006.

3-12 Retirement Plan

All eligible regular full-time exempt and non-exempt employees who have completed one (1) year of service are eligible to participate in the District's Non-qualified Pension Plan. The District contributes an amount equal to six (6%) percent of the employees compensation to fund the program. Once eligibility requirements have been met, vesting in the program is immediate. 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 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 with 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 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. 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 the leave, employees will not earn 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.

The District will consider 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 will 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, 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.

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.

Obviously, not every type of misconduct can be listed. Note that all employees are employed at-will, and the District reserves the right to impose whatever discipline it chooses, or none at all, in a particular instance. The District will deal with each situation individually and nothing in this handbook should be construed as a promise of specific treatment in a given 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 work day. 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 work days 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 saves all electronic communications due to Sunshine Law.

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 information that cannot be disclosed through a conversation, a note or an e-mail also cannot 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 personal 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 business 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, work stations, 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. 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 which is exempt from the Sunshine Law. 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 into 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 similar to 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. 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 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 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, have 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 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 specifically authorized to do so 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, 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 of 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 manner in which 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 in light of 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 particular 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) are 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

D.

DUNES COMMUNITY DEVELOPMENT DISTRICT								
FY 2018 ADDITIONAL BUDGET ITEMS								
		FUND CLASSIFICATION					BOARD MEETING	
ITEM	AUTHORIZED EXPENDITURES	GENERAL	BRIDGE	W&S	TOTAL	CLASSIFICATION	AUTHORIZED	NOTES
1	EMERGENCY VEHICLE REPLACEMENT			\$ 27,983.30	\$ 27,983.30	O&M	10/13/2017	
2	CPH TOLL FACILITY ENGINEERING STUDY		\$ 25,000.00		\$ 25,000.00	CAPITAL	11/17/2017	SHOULD LEAD TO CAPITALIZED WORK
3	CPH ADDITIONAL WWTP ENGINEERING FOR DEDUCTIVE CHANGE ORDER			\$ 85,000.00	\$ 85,000.00	CAPITAL	11/17/2017	
4	E-TRANSIT CREDIT CARD/WEBSITE UPGRADES		\$ 75,600.00		\$ 75,600.00	CAPITAL	11/17/2017	
5	Grau Fund Transfer Research	\$ 10,000.00			\$ 10,000.00	O&M	11/17/2017	
6	WATER EMERGENCY INTERCONNECTIONS W/PALM COAST			\$ 50,000.00	\$ 50,000.00	O&M	12/8/2017	ESTIMATED COST
7	KCA STREET LIGHT INSPECTION		\$ 18,455.00		\$ 18,455.00	O&M	12/8/2017	
8	WWTP CONSTRUCTION ENGINEERING SERVICES			\$ 399,800.00	\$ 399,800.00	CAPITAL	1/12/2018	
	SUB-TOTALS=	\$ 10,000.00	\$ 119,055.00	\$ 562,783.30	\$ 691,838.30			
	UPCOMING ITEMS							
i								
ii								
	SUB-TOTALS=	\$ -	\$ -	\$ -	\$ -			
	GRAND TOTAL ALL IDENTIFIED ITEMS=	\$ 10,000.00	\$ 119,055.00	\$ 562,783.30	\$ 691,838.30			
	POTENTIALLY ABSORBABLE WITH EXISTING BUDGET							
A	HAMMOCK DUNES PARKWAY TREE TRIMMING TO 14 FEET		\$ 24,000.00		\$ 24,000.00	O&M	10/13/2017	SAFETY ISSUE - TRYING TO PAY OUT OF FY18 BUDGET
B	Dick Ryan Consulting	\$ 1,800.00	\$ 1,800.00	\$ 2,400.00	\$ 6,000.00	O&M	9/22/2017	
C	BRIDGE STREET LIGHT REPAIRS & MOT		\$ 39,307.00		\$ 39,307.00	O&M		
	SUB-TOTALS=	\$ 1,800.00	\$ 65,107.00	\$ 2,400.00	\$ 69,307.00			

E.

Chiumento & Associates, PLLC

Michael D. Chiumento
Michael D. Chiumento III
Andrew C. Grant
Ronald A. Hertel
Vincent T. Lyon
Vincent L. Sullivan

Marc E. Dwyer, P.A.
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Lewis A. Berns
Of Counsel



CHIUMENTO
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February 15, 2018

Gregory L. Peugh
Dunes Community Development District
101 Jungle Hut Road
Palm Coast, FL 32137

RE: Research Report

Dear Greg:

Enclosed for your review and discussion, please find the Research Report from Grau & Associates. After you have had an opportunity to review the report please contact me to discuss further.

Sincerely,

Michael D. Chiumento III
Attorney
MDC/cm

Enclosure

**DUNES COMMUNITY DEVELOPMENT DISTRICT
FLAGLER COUNTY, FLORIDA
RESEARCH REPORT**

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INDEPENDENT ACCOUNTANT'S REPORT

To the Board of Supervisors
Dunes Community Development District
Flagler County, Florida

We have performed the procedures enumerated below, which were agreed to by the Board of Supervisors, solely to assist you in evaluating the sufficiency of current measures taken by the Dunes Community Development District (the "District"), and the determination of whether additional steps should be undertaken, with regard to transfers from an enterprise fund to the general fund or use of excess funds of an enterprise fund for other purposes. This report may be read in conjunction with our previous research report dated November 15, 2012 which can be found on pages 5 – 9, whereby we were engaged to determine whether the District could transfer funds from an enterprise fund to the general fund or use excess funds of an enterprise fund for other purposes. The District's management is responsible for determining what steps, if any, should be implemented with regard to the District transferring funds from an enterprise fund to the general fund or using excess funds of an enterprise fund for other purposes. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

Our procedures were as follows:

- Review the financial information (for example, budgets and the Comprehensive Annual Financial Reports), as well as internal policies approved by City Commission/Council, as applicable, of three Florida municipalities that had interfund activity whereby transfers were made from enterprise fund(s) to the general fund, or excess enterprise fund amounts were used for other purposes, and determine the municipalities' basis in doing so.

The three Florida municipalities selected were: Tallahassee, Pensacola, and Gainesville. These municipalities were not picked at random; they were judgmentally selected based on the researcher's prior knowledge of activities within each municipality which included enterprise fund(s) subsidizing the general fund or being used by the government for other purposes. The researcher reviewed the information that was available on each municipality's website and made public records requests, as needed. Our findings can be found on pages 2 - 3 of this report and the summary of findings on page 4 of this report.

We were not engaged to and did not conduct an audit or review, the objective of which would be the expression of an opinion or. Accordingly, we do not express such an opinion or conclusion.

This report is intended solely for the information and use of the specified users listed above and is not intended to be and should not be used by anyone other than those specified parties.

Grau & Associates

February 13, 2018

Tallahassee

During fiscal year 2016, transfers to the general fund from the utilities totaled approximately \$43 million which accounted for about 26% of the revenues or other financing sources of the general fund. Approximately \$19.4 million was transferred out of the general fund during fiscal year 2016 for uses which included capital improvements and subsidizing the operating deficit of StarMetro, the city's transit system.¹

Guidelines for the distribution of transfers from the utilities to the general fund, funding for capital projects, year-end surpluses, and types and amounts of operating reserves are all established by the city's financing policy which was adopted on February 13, 2013. The city's financing policy can be found on pages 10 – 21; excerpts from this policy are as follows:²

I. Income and Transfers

- Electric Fund – the electric fund, effective October 1, 2012 will transfer from electric operating revenues to the general fund an amount of \$23.9 million that will increase annually by Consumer Price Index (CPI).
- Gas Fund – the gas fund will transfer from gas operating revenues to the general fund 6.99% of a three-year average of system revenues beginning fiscal year 2012.
- Sewer Fund – the sewer system shall operate on a full recovery of cost basis with a transfer to the general fund equal to 6.99% of a three-year average of system revenues beginning fiscal year 2012. In addition, revenue projected from surcharge in the subsequent fiscal year also is transferred to the general fund to support parks and recreation services per the interlocal agreement with Leon County.
- Solid Waste Fund – the solid waste fund shall operate on a full recovery of cost basis. The solid waste fund will transfer to the general fund 6.99% of a three-year average of system revenues beginning fiscal year 2012.
- Water Fund – the water system shall operate on a full recovery of cost basis with a transfer to the general fund equal to 6.99% of a three-year average of system revenues beginning in fiscal year 2012. In addition, revenue projected from surcharge in the subsequent fiscal year also is transferred to the general fund to support parks and recreation services per the interlocal agreement with Leon County.

II. Capital Project Construction Funds

- Electric, Gas, Water, Sewer, Solid Waste, and Stormwater Funds – the undesignated balance in the respective repair, replacement and improvement (RR&I) funds will serve as a contingency for all capital funding sources in these operations. The formula for the level of undesignated RR&I fund balance available in each enterprise shall not exceed three percent (3%) of the collective sources of the respective capital.

In the electric, gas, water and sewer funds, RR&I will be budgeted at a level equivalent to each fund's depreciation expense as provided in the utility's rate study or statement of revenues, expenses and changes in fund net position in the city's most recent comprehensive annual financial report, as appropriate.

Pensacola

Pensacola Energy (ESP), a department of the city, became a city-owned utility on April 27, 1948, upon its purchase from the Gulf Power Company.⁴ It is understood (by the city) that the citizens of Pensacola are entitled to a return on their investment for the purchase.³ Pensacola Energy's rates are adjusted annually with the CPI if approved by City Council. A 1.5% CPI increase was approved in fiscal year 2015; a 0.1% CPI decrease was approved in fiscal year 2016; with an effective date of October 1, 2015.⁴ Long-term, the budgeted transfer (from ESP to the general fund) should not be more than 15% of budgeted ESP revenues. The amount of the transfer is reported in each fiscal year budget. See page 23 for the referenced budget policy of the City Council.³

¹ Comprehensive Annual Financial Report (CAFR) for the fiscal year ended September 30, 2016, City of Tallahassee, Florida

² City Commission Policy (Financing Policy, 224 of Management & Administration), City of Tallahassee, Florida as Adopted on February 13, 2013

³ Policies of the City Council, Financial Planning and Administration Policy, City of Pensacola, Florida as Amended on November 6, 2006

⁴ Comprehensive Annual Financial Report (CAFR) for the fiscal year ended September 30, 2016, City of Pensacola, Florida

Pensacola (Continued)

Transfers from the utility fund to the general fund totaled \$8 million during fiscal year 2016 which accounted for about 16% of the revenues or other financing sources of the general fund. Approximately \$4.8 million was transferred out of the general fund during fiscal year 2016 for use by the city for various purposes including the golf course, stormwater capital, and the Urban Core Redevelopment Trust some of which was transferred to the Community Redevelopment Agency. ⁴

Gainesville

The city of Gainesville owns and operates a combined utility system doing business as Gainesville Regional Utilities (GRU). As in any business ownership, the city of Gainesville's position is that it should be compensated with a fair return on its investment. In 1986, the City Commission adopted a formula for GRU to provide the city's general fund a return on its investment (known as General Fund Transfer or GFT) which determined the amount of utility system revenues to be transferred to the general fund of the city from the utility fund. This formula was modified in 1998, 2000, 2004, 2010 and April of 2014. ⁵ The formula predominately tied the transfer directly to the financial performance of the utility system. The transfer to the general fund may be made only to the extent such monies are not necessary to pay operating and maintenance expense and to pay debt service on the outstanding bonds and subordinated debt or to make other necessary transfers under the Bond Resolution. ⁶

The formula-based transfer to the general fund was suspended for the four year period from fiscal year 2011 to fiscal year 2014. For each year in that period, a jointly negotiated amount was transferred and adjusted subsequent to each year by comparing the negotiated amount transferred to the amount that would have been transferred under the prior formula. If the difference between the fixed agreed upon transfer amount and the general fund transfer formula calculated amount was no greater than \$500,000, then the transfer amount remained unchanged for that fiscal year. If the difference was greater than \$500,000 over or under, then the general fund and GRU equally shared in the gain or loss for amounts greater than \$500,000 for that fiscal year. ⁶

Effective for fiscal year 2015, the City Commission approved a change to the transfer formula via the passing of Resolution No. 140166 on July 23, 2014. A copy of this resolution can be found on pages 24 - 25. The new transfer formula contains the following components: ⁵

- A new base equal to the fiscal year 2014 general fund transfer level that would have been produced under the formula methodology that was in place from fiscal years 2000 through 2010, plus an additional 1.5% (the "FY15 Base").
- Growth of the FY15 Base by 1.5% per year for fiscal years 2016 through 2019.
- From the FY15 Base and each subsequent year's base, the actual amount of ad valorem revenue received each year by the city from the GREC Biomass Facility will be deducted and retained by GRU.
- In addition to the components above, a one-time reduction of \$250,000 for fiscal year 2015 only, because of the discontinuance of the water/wastewater connection surcharge.

The GFT may be paid from any system or combination of systems (electric, water, wastewater or GRUCom) which the GRU General Manager for utilities determines to be in the best interest of the utility. ⁵

The transfer to the general fund for the fiscal year ended September 30, 2016 was approximately \$35 million which accounted for about 33% of the revenues or other financing sources of the general fund. Approximately \$16.6 million was transferred out of the general fund during fiscal year 2016 for use by the city including scheduled debt service payments, tax increment funding, and capital projects. ⁶

⁵ Resolution No. 140166 Passed July 23, 2014, City of Gainesville, Florida

⁶ Comprehensive Annual Financial Report (CAFR) for the fiscal year ended September 30, 2016, City of Gainesville, Florida

Summary

Our analysis was performed using current information for the above-mentioned municipalities. The information provided herein is for informational purposes only. The District's management is responsible for the evaluation of said information and determining what steps, if any, should be implemented. The following measures should be taken into consideration.

- A rate analysis or cost of service study to evaluate the fixed and variable costs required to provide service to its customers. This would help ensure that the fees charged are fair and reasonable. Thereafter, the District may want to consider rate adjustments, on an annual basis. It was noted that some municipalities adjust their rates by the percentage change in the Consumer Price Index (CPI).
- A reserve study to determine the amount of reserves necessary for future repairs, replacements and improvement costs and to calculate the amount annually that should be set aside for such purposes. In doing so, the District could determine the amount that should be on hand currently and set aside that amount now. It was noted that some municipalities transfer funds to a utility capital projects fund for utility repairs, replacements and improvement costs for said purposes.
- The consensus of the municipalities is that they are entitled to a return on their investment for the ownership and operation of utilities, as in any business ownership. To that end, the District may consider adopting a formula whereby the District's general fund is provided a return on its investment via a transfer to the general fund from the enterprise fund(s). It was noted that some municipalities enact this measure by adopting a resolution, while others have formalized financing policies. For example, the District may determine that a certain percentage of revenues (up to a maximum amount) should be transferred on an annual basis. It would be prudent that any transfer to the general fund is only made to the extent such funds are surplus and not needed for any other lawful purpose. Since this hasn't historically been done, a calculation for amounts currently available to be transferred immediately, as well as amounts to be set aside annually, could be undertaken.
- If the District decides to adopt a financing policy, establishing guidelines for transfers, funding for capital projects, surpluses, and reserves could be evaluated simultaneously.

**DUNES COMMUNITY DEVELOPMENT DISTRICT
FLAGLER COUNTY, FLORIDA
RESEARCH REPORT**



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INDEPENDENT ACCOUNTANT'S REPORT

To the Board of Supervisors
Dunes Community Development District
Flagler County, Florida

We have performed the procedures enumerated below, which were agreed to by the Board of Supervisors, solely to assist you with respect to determining whether the Dunes Community Development District (the "District") can transfer funds from an enterprise fund to the general fund or use excess funds of an enterprise fund for other purposes. The District's management is responsible for determining whether the District can transfer funds from an enterprise fund to the general fund or use excess funds of an enterprise fund for other purposes. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

Our procedures are as follows:

- Review the financial statements of five Florida municipalities that were thought to have interfund activity whereby transfers were made from enterprise fund(s) to the general fund or excess enterprise fund amounts were used for other purposes and attempt to determine the municipalities' basis in doing so.
- Research applicable accounting guidance, including Statements of the Governmental Accounting Standards Board, to determine the generally accepted accounting principles that apply, if any, to the use of available funds in an enterprise fund to subsidize the general fund.

The five Florida municipalities selected were: Tallahassee, Pensacola, Key West, Lake Worth, and Gainesville. These five municipalities were not randomly selected; they were chosen based on the researcher's prior knowledge of activities within each municipality that were thought to result in the enterprise fund(s) subsidizing the general fund. The researcher focused on reviewing the information that was available on each municipality's website (for example, budgets and the Comprehensive Annual Financial Report (CAFR)). Our findings can be found on pages 2 and 3 of this report and our recommendations on page 4 of this report.

In our opinion, transfers may be made to the general fund from an enterprise fund. Transfers from enterprise fund(s) to the general fund are often done to eliminate deficits in the general fund which result from the government not raising sufficient tax and general revenues to cover the cost of certain public services. As long as the subsidizing of the general fund does not have a negative impact on the enterprise fund itself, some governments continue this practice on a regular basis.

This report is intended solely for the information and use of the specified users listed above and is not intended to be and should not be used by anyone other than those specified parties.

November 15, 2012

FINDINGS

Tallahassee

The city of Tallahassee imposes a public service tax, at the maximum tax rate of 10% of gross sales, on the sale of electricity, water, and gas within the city's limits.¹ Transfers from the utilities to the general fund totaled approximately \$34.6 million during fiscal year 2011 which accounted for roughly 26% of the revenues or other financing sources of the general fund. Approximately \$17 million was transferred out of the general fund during fiscal year 2011 for use by the city for certain services, including law enforcement, building code enforcement, and the transit system. General fund dollars were also used for capital improvements.^{1, 2}

Guidelines for the distribution of transfers from the utilities to the general fund, funding for capital projects, year-end surpluses, and types and amounts of operating reserves are all established by the city's financing policy.³ City policy also requires that the utilities transfer an amount equal to annual depreciation to an RR&I account annually.¹

Rate studies comprise the basis for the annual budgets for each of the utilities and were recently prepared for the utility enterprise operations (electric and underground utilities). Effective October 1, 2011, there were reductions in the electric and natural gas rates for residential and commercial customers and the rates for solid waste were increased by the consumer price index (CPI). Stormwater, water, and sewer rates did not change. Modifications were also made to the methodologies used to calculate the (annual) transfers from the utilities to the general fund.³

Pensacola

Transfers from the utility fund to the general fund totaled \$8 million during fiscal year 2011 which accounted for about 16% of the revenues or other financing sources of the general fund. Approximately \$8.1 million was transferred out of the general fund during fiscal year 2011 for use by the city for various purposes including the library, golf course, inspection services, and stormwater capital.⁴

Energy Services of Pensacola (ESP), a department of the City, transferred the \$8 million to the general fund. The transfer is within the City Council's adopted financial planning policy which allows a transfer of up to 15 percent of budget revenues.⁴

The natural gas rate ordinance provides for an annual rate change based on the CPI. A rate study prepared by ESP's consultant during fiscal year 2011 recommended a rate increase for fiscal year 2012 which was approved by City Council. The rate increase includes CPI adjustments to bring revenues to a level to support current operating conditions and the (annual) transfer amount from the utility fund to the general fund. An infrastructure recovery fee as part of a new rate component was also suggested as a result of the study.⁴

Key West

During fiscal year 2011, the general fund received about \$3.98 million from the enterprise funds for payments in lieu of taxes which accounted for approximately 10% of the revenues or other financing sources of the general fund. \$661,700 was transferred out of the general fund during fiscal year 2011 for tax increment funding which consists of the acquisition of property or establishment of community development programs within the city's redevelopment area.⁵

After a review of the CAFR and budgets of the city, it was unclear if the city has implemented a financing policy with regard to the transfers as a review of the CAFR and budgets noted no specific reference to one. However, the transfer out of the general fund for tax increment funding appears to occur annually based on the explanation in the footnote disclosure in the CAFR. Further, a description of the capital projects fund in the fiscal year 2011 budget mentions that one of its revenue sources may include transfers from the general fund so while there were no transfers from the general fund in fiscal year 2011, it can be presumed that this does occur at least from time-to-time. The transfers from the enterprise funds during fiscal year 2011 are in line with the transfers approved in the fiscal year 2011 budget.

1 Budget Messages from the fiscal year 2011 Approved Budget, City of Tallahassee, Florida

2 Comprehensive Annual Financial Report for the fiscal year ended September 30, 2011, City of Tallahassee, Florida

3 Budget Policies from the fiscal year 2012 Approved Budget, City of Tallahassee, Florida

4 Comprehensive Annual Financial Report for the fiscal year ended September 30, 2011, City of Pensacola, Florida

5 Comprehensive Annual Financial Report for the fiscal year ended September 30, 2011, City of Key West, Florida

FINDINGS (Continued)

Lake Worth

Transfers from the enterprise funds to the general fund totaled approximately \$6.5 million during fiscal year 2011 which accounted for about 21% of the revenues or other financing sources of the general fund. Transfers to the general fund from the electric, water and non-major enterprise funds primarily relate to reimbursements for administrative charges. Almost \$1.2 million was transferred out of the general fund during fiscal year 2011 for use by the city for community redevelopment and debt service.⁶

The city of Lake Worth public utility tax was recently reduced from the maximum rate of 10% to 8% after performing a revenue sufficiency analysis and a full Cost of Service Study to evaluate the fixed and variable costs needed for each class of customers to receive service.⁷

After a review of the CAFR and budgets of the city, it was indeterminable whether the city has implemented a policy with regard to the transfers as a review of the CAFR and budgets noted no formal mention of one. Nonetheless, the transfers into the general fund from the utilities are done annually as the city makes mention of its increasing dependence on them over the years and a need to diversify general fund revenues, including certain steps taken to reduce the amounts transferred.⁷ Further, a description of the improvement fund in the fiscal year 2011 CAFR mentions that it is usually funded by transfers from the general fund so while there were no transfers from the general fund in the 2011 fiscal year, it can be deduced that this does occur at least periodically. The transfers from the enterprise funds into the general fund during fiscal year 2011 were approved in the fiscal year 2011 budget (as "Contribution from Enterprise").

Gainesville

The utility transfer totaling about \$35.2 million to the general fund accounted for roughly 34% of the revenues or other financing sources of the general fund and was based on a formula adopted by the City Commission. In 1986, a formula was determined by the City Commission establishing the amount of utility system revenues to be transferred to the general fund from the enterprise (utilities system) funds. The formula largely tied the amount transferred directly to the financial performance of the utility system. The transfer to the general fund could only be made to the extent the funds were not necessary to pay operating and maintenance costs, pay debt service on the outstanding bonds and subordinated debt, or to make other required transfers under the Bond Resolution. Approximately \$15.6 million was transferred out of the general fund during fiscal year 2011 for various uses by the city including scheduled debt service payments, tax increment funding, and capital projects.

Gainesville Regional Utilities' (GRU) rates are established according to the Utilities System Bond Resolution and the Utilities System Subordinated Bond Resolution, as adopted and amended. Under these documents, fees charged are set to recover operating and maintenance costs, debt service, utility plant improvement fund contributions, and costs for any other lawful purpose such as transfers to the general fund. Each year during the budget process, or at any other time needed, the City Commission can approve rate changes and other modifications to GRU's rates.⁸

During the fiscal year 2011 budgeting process, the City Commission approved a suspension of the formula (used to determine the amount of utility system revenues to be transferred to the general fund) that had been used since 2000 due to economic concerns and to help provide budgetary stability to both the general fund and GRU. Starting in fiscal year 2011, the transfer was changed to a fixed amount until the end of fiscal year 2014 which not only provided some budgetary certainty to both the general fund and GRU, but also gave GRU the flexibility to provide the funds transferred from whichever (utility) systems are in the best financial position to provide them at the time of the transfer.^{8, 9}

6 Comprehensive Annual Financial Report for the fiscal year ended September 30, 2011, City of Lake Worth, Florida

7 Annual Operating Budget for fiscal year 2012, City of Lake Worth, Florida

8 Comprehensive Annual Financial Report for the fiscal year ended September 30, 2011, City of Gainesville, Florida

9 Five Year Financial Forecast, Fiscal Year 2013 – 2017, City of Gainesville, Florida

SUMMARY

While Statement No. 34 of the Governmental Accounting Standards Board addresses interfund transfers and activity, it does not provide guidance related to a government's authority related thereto. As noted above, the examples of transfers from enterprise fund(s) to the general fund were with enterprise funds that are used to account for the activity of utilities, a service that would only be provided to the residents of that particular government, although the public services that were being subsidized were not necessarily consumed solely by that government's residents. Since a majority of the tolls collected by the District are from its residents, subsidizing the general fund instead of certain alternatives, such as increasing assessments or issuing debt to cover special projects, would likely be welcomed by the District's residents. However, before incurring any costs related to the matters at hand, it would seem prudent to hold a public hearing to obtain comments from property owners. While the District may have the authority to use the funds available for other purposes, property owners may have different ideas about the use of the reserves or have concerns in doing so.

RECOMMENDATIONS

It should be noted that while the above-mentioned municipalities regularly transfer funds from enterprise fund(s) to the general fund, this is generally only being done after certain policies have been implemented and procedures put into place. Accordingly, the following steps should be considered:

- A rate analysis or cost of service study to evaluate the fixed and variable costs required to provide service to its customers. This would help ensure that the fees charged are fair and reasonable. If the District anticipates annual transfers from the enterprise fund to the general fund, this can be taken into account when the analysis is performed.
- A reserve study to determine the amount of reserves necessary for repair and maintenance costs associated with the bridge and to calculate the amount annually that should be set aside for such purposes as well as the amount that should be on hand currently.
- A financing policy that establishes guidelines for transfers, including determining a methodology and/or cap for annual transfers.

City Commission Policy (224)

Financing the Government

DEPARTMENT: Management & Administration

DATE ADOPTED: February 13, 2013

DATE OF LAST REVISION: February 13, 2013

224.01 AUTHORITY

Adopted by the city commission on October 2, 1985 and October 23, 1985.
Amended by the city commission on February 11, 1987; March 15, 1989;
May 16, 1990; February 13, 1991; February 27, 1991; March 13, 1991;
August 28, 1991; January 15, 1992; November 10, 1992; February 24, 1993;
March 10, 1993; March 24, 1993; May 19, 1993; July 1, 1993; November 19,
1993; March 23, 1994; April 13, 1994; April 27, 1994; February 14, 1995;
February 22, 2006, March 12, 2008, September 10, 2010 and July 10, 2012.

224.02 SCOPE AND APPLICABILITY

This policy applies to operating revenues and expenditures within the following funds:

- | | |
|----------------------|--------------------|
| • Aviation Fund | • Sewer Fund |
| • Electric Fund | • Solid Waste Fund |
| • Gas Fund | • Stormwater Fund |
| • General Fund | • StarMetro Fund |
| • Golf Course Fund | • Water Fund |
| • Cemetery Fund | |
| • Fire Services Fund | |

224.03 POLICY STATEMENT

The purpose of this regulation is to establish policy standards for the planning, management, and financing of general government and enterprise operations.

224.04 DEFINITIONS

1. Capital Program – refers to the combined total of unspent appropriations to existing capital projects, encumbrances and funding reserved for the ensuing fiscal year's projects in the general government and enterprise operations.
2. Capital Project Construction Funds – refer to funds used to support major capital infrastructure construction. Funding sources include bonds

proceeds; system charges; repair, replacement and improvement (RR&I) funds; grants; special assessments impact fees; etc.

3. Disabled – refers to an individual with physical or mental impairments that substantially limit one or more of the major life activities of that individual; a record of this impairment; or being regarded as having such an impairment.
4. Full Recovery of Cost – applies to all operating and maintenance expenses inclusive of debt service, indirect costs, allocated costs, reserves, transfers, depreciation, amortization, etc., except as modified by the City Commission.
5. General Government – those aggregate revenues and/or expenditures of the general fund including debt service and the capital project account and operating deficits of the StarMetro, golf course, and fire services funds.
6. Internal Service Funds – refer to funds to support departments and programs within the government whose scope of services requires they provide centralized services to other departments.
7. Operating Budget Work Orders – refer to an accounting mechanism that allows for segregation of certain operating funds to accomplish a given project or task.
8. Reserve – funds maintained in special accounts, including accumulated interest earnings, in excess of amounts projected to be required during the ensuing fiscal period as protection against unforeseen financial risk or as a means of reducing the future cost of services or projects.
9. Senior Citizen – refers to people of age 65 years and greater with the exception of patrons of Dial-A-Ride, where the age of eligibility is 60 years pursuant to past city commission action.
10. Transfers – funds available for use for all lawful purposes after all other legal requirements within that fund are met.
11. Youth – refers to young people of age less than 18 years.

224.05 ACTIONS

I. Income and Transfers

- A. Aviation Fund – the airport system shall operate on a full recovery of cost basis.

B. Cemetery Fund – the cemetery fund shall operate on a full recovery of cost basis.

→ C. Electric Fund – the electric fund, effective October 1, 2012 will transfer from electric operating revenues to the general fund an amount of \$23.9 million that will increase annually by Consumer Price Index (CPI).

D. Fire Services Fund – the fire services fund shall operate on a full recovery of cost basis.

→ E. Gas Fund – the gas fund will transfer from gas operating revenues to the general fund 6.99% of a three-year average of system revenues beginning fiscal year 2012.

F. General Fund – the general fund shall have expenditures that are balanced against revenues, including those transferred in from the electric, gas, water, sewer, and solid waste funds in accordance with tenets outlined in this section. The general fund also will subsidize operational deficits in the golf course and StarMetro funds, when necessary.

G. Golf Course Fund – the golf course fund shall have expenditures that are balanced against revenues, including a transfer in from the general fund to support golf course fund operational deficits, when necessary.

→ H. Sewer Fund – the sewer system shall operate on a full recovery of cost basis with a transfer to the general fund equal to 6.99% of a three-year average of system revenues beginning fiscal year 2012. In addition, revenue projected from surcharge in the subsequent fiscal year also is transferred to the general fund to support parks and recreation services per the interlocal agreement with Leon County.


I. Solid Waste Fund – the solid waste fund shall operate on a full recovery of cost basis. This will be attained by adjusting commercial customer rates to obtain full recovery of costs. Rate adjustments may be needed to accommodate increases associated with other governmental actions, such as county landfill tipping fees, state recycling requirements, etc. The solid waste fund will transfer to the general fund 6.99% of a three-year average of system revenues beginning fiscal year 2012.

J. Stormwater Fund – the stormwater fund shall operate on a full recovery of cost basis. Pursuant to city commission action on February 9, 2005, the monthly rate to be charged for each equivalent residential unit shall be set at:

\$6.59 for all bills rendered on and after October 1, 2005, and
\$6.93 for all bills rendered on and after October 1, 2006, and
\$7.27 for all bills rendered on and after October 1, 2007, and
\$7.61 for all bills rendered on and after October 1, 2008, and
\$7.95 for all bills rendered on and after October 1, 2009, and

Thereafter shall be adjusted annually by the percentage change in the Consumer Price Index (CPI) for all urban consumers, U.S. city average, all items for the preceding calendar year as initially reported by the U.S. Department of Labor, Bureau of Labor Statistics beginning on October 1, 2010.

K. StarMetro Fund – the StarMetro fund shall have expenditures that are balanced against revenues, including a transfer in from the general fund to support StarMetro fund operational deficits, when necessary.



L. Water Fund – the water system shall operate on a full recovery of cost basis with a transfer to the general fund equal to 6.99% of a three-year average of system revenues beginning in fiscal year 2012. In addition, revenue projected from surcharge in the subsequent fiscal year also is transferred to the general fund to support parks and recreation services per the interlocal agreement with Leon County.

II. Surpluses

A. Aviation Fund – all year-end surpluses, to the extent available, will be retained within the fund and allocated in accordance with the airline use agreement.

B. Cemetery Fund – all year-end surpluses, to the extent available and appropriable, will be retained within the fund and made available for operating expenses and capital projects within the fund.

C. Electric Fund – all electric fund surpluses (defined as operating fund balances in excess of the targeted transfer less bond reserve requirements) shall be used to fully fund the operating reserve, with any differential surplus being retained in the fund and made available for any lawful capital project within that fund after meeting identified reserve requirements.

D. Fire Fund – all year end surpluses, to the extent available and appropriable, will be retained within the fund and made available for operating expenses and capital projects within the fund.

- E. Gas, Water, and Sewer Funds – all year-end surpluses, to the extent available and appropriable, shall be used to fully fund the operating reserve of each respective fund, with any differential surplus being retained within the fund and made available for any lawful capital project within that fund, after meeting identified reserve requirements.
- F. General Fund – all year-end surpluses, to the extent available and appropriable, will first be used to fund the Deficiencies Reserve until its target level is achieved. Surpluses above this level may be allocated to support the subsequent year's operating budget, up to a maximum of five percent of general government expenditures and to buy down debt-financed capital improvement projects.
- G. Golf Course Fund – all year-end surpluses, to the extent available and appropriable, will be retained within the fund and made available for operating expenses and capital projects within the fund.
- H. Internal Service Funds – all actual expenditures and obligations in the respective internal service funds, with the exception of the information systems services fund, will be balanced against revenues, assets and all designated balances of the funds, which shall result in zero undesignated balances. Surpluses in the Information Systems Services fund will be made available for any lawful capital project within that fund. The accounting services division is responsible for accomplishing this true-up during the annual budgetary closeout process.
- I. Solid Waste Fund – all year-end surpluses, to the extent available and appropriable, will be retained within the fund in a reserve for the purpose of stabilization of future rate increases.
- J. Stormwater Fund – all year-end surpluses, to the extent available and appropriable, will be retained within the fund and made available for any lawful capital project within that fund.
- K. StarMetro Fund – all year-end surpluses, to the extent available and appropriable, will be retained within the fund and made available for operating expenses and capital projects within that fund.

III. General Government Revenues and Fees

Recovery of Cost – for those programs and services that are not under recurring review by external rate consultants, in which the city presently charges for service, with the exception of recreation fees for youth and mass transit (StarMetro), the city will fully recover costs, including indirect costs, taking into consideration similar charges/fees being levied

by other comparable organizations. Notwithstanding the policy statement, the recovery of cost policy element incorporates the following:

- The parks and recreation department will seek to recover costs for its activities and programs through implementation of the following rate structure. Beginning in fiscal year 2007 and extending through fiscal year 2013, parks and recreation will increase fees and charges to increase overall revenue generation (over actual collections in fiscal year 2006) utilizing the following formula:

FY 2007 = CPI increase plus 2.0%

FY 2008 = CPI increase plus 2.0%
FY 2009 = CPI increase plus 1.5%
FY 2010 = CPI increase plus 1.5%
FY 2011 = CPI increase plus 1.0%
FY 2012 = CPI increase plus 1.0%
FY 2013 = CPI increase plus 1.0%

The percentage change in the Consumer Price Index (CPI) for all urban consumers, U.S. city average, all items for the preceding calendar year as initially reported by the U.S. Department of Labor, Bureau of Labor Statistics will be utilized for the above calculation. It will be up to the discretion of the parks and recreation department to select the fees and level of increase necessary to accomplish the goal of increasing revenue collections by the above mentioned formulas.

In addition, based upon criteria developed by the parks and recreation department, fees are waived for youth who are unable to participate in recreational activities due to their inability to pay. This requires verification of a youth's eligibility for participation in a state or federally subsidized program, including the local public school system's free/reduced lunch program.

- Senior citizens and disabled persons will receive a twenty percent (20%) subsidy.
- A subsidy level of twenty percent (20%) relating to certain non-recreation services or charges for senior citizens. This results in a recovery of cost rate of eighty percent (80%). The items affected by this category include golf courses, excluding weekend usage, and rental of buildings.
- A subsidy level of twenty percent (20%) relating to certain services or charges involving social services, institutional services, or charitable services. This results in a recovery of cost rate of eighty percent

(80%). This category refers to any agency or activity which is nonprofit in nature and provides goods or services primarily to the economically disadvantaged at rates of cost or lower, as is currently the case in certain contractual arrangements. The item affected by this category includes rental of buildings.

For general government non-recreation charges and fees, the following management practices will be undertaken in conjunction with implementation of the policy. These practices are intended to serve as a base line for management decisions, recognizing that the city manager has the discretion for exceptions on an individualized basis as long as the overall intent of the policy is not jeopardized.

1. Rate increases emanating from recovery of cost policies would be limited to a maximum of 20% per year.
2. Indirect costs would be recovered at rates determined in conjunction with annual studies by the accounting services division and office of budget and policy, pursuant to federal government standards and practices.
3. Imposition of new fees or charges for service(s) at less than 100% would not be precluded.
4. The application of rates and discounts will occur, using discretion for rounding purposes and to keep rates manageable.
5. Whenever the city may have contractual agreements that are not consistent with this policy, the agreements at the time of their expiration or any open bargaining period, will be brought into compliance over a period not greater than five (5) years.
6. Any group rates, block rates, or seasonal rates established will be consistent with established policies.
8. The Department of Management and Administration, in conjunction with the impacted departments, will review the full cost of activities supported by user fees and charges as part of the budget process to identify the impact of inflation and other cost increases. The Office of Budget and Policy will automatically increase non-recreation fees and charges up to a maximum of 20% if they are not covering their costs, or reduce them to the cost of service provision if they generate excess revenue that, in turn, cross-subsidizes other city services.

IV. Reserves


- A. Airport Operating Reserve – established to provide for unforeseen emergencies and unanticipated expenditures of a non-recurring basis within the airport operation and in accordance with the bond requirements, this reserve is to be budgeted as follows:
1. No less than 1/12th of the amount budgeted for operation and maintenance of the airport, less the cost of aviation fuel purchased by the city for resale.
- B. Cemetery Perpetual Care Trust/Reserve – established for the purpose of long-term (perpetual) maintenance for city cemeteries. The method of accumulation is from a one-time gravesite maintenance fee, interest earnings, and any other specific appropriation approved by the city commission.
- C. Deficiencies Fund – established to provide for unforeseen expenditures in general government operations. The method of accumulation is the annual appropriation of interest amounts in the reserve and any other specific appropriation approved by the City Commission. The reserve will be used sparingly and only with permission of the commission (appropriation). The reserve will continue to accumulate, on an annual basis, to a maximum level of two (2) months regular general government expenditures of the ensuing fiscal year's expected operating budget. General government is defined here as expenditures of the general fund, including the transfer to support operating deficits of the StarMetro, golf course, and fire services funds. Any funds in excess of this accumulation level will be available to address the unfunded liability for accrued leave in the general fund, as well as the post-retirement benefits liability in the general fund as required by Governmental Accounting Standards Board (GASB) 45.
- D. Electric Operating Reserve – provides financial security, liquidity and flexibility that is critical to protect the city from a financial perspective and electric utility customers from a competitive rate perspective. Target funding levels for the operating reserves are dynamic in nature and should be updated periodically based on current budgets and circumstances. Funding levels are developed using the following four sub-components, each of which has independent minimum and optimal levels of funding. Minimum levels are consistent with known financial requirements identified in the 10-year electric utility financial plan. While the four sub-components have been individually identified, the electric operating reserves are operated as a single fund, and not as four separate funds. The four sub-components are more fully described below.

1. Working Capital/Liquidity – the primary purpose of the electric operating reserve is to provide for working capital for the electric fund. The target level for this component, which is adjusted annually based on the appropriated budget, is to have at least 60-90 days of working capital in the reserve. Based on the 2013 approved operating budget of \$284,168,903, the minimum amount, or 60 days, is equivalent to \$47 million. The optimal funding level, or 90 days, is equivalent to \$70 million.
 2. Fuel Risk Management – used to provide stability in fuel costs and minimize volatility in fuel fluctuations. This component requires margin funding to participate in commodity trading. In 2002 the electric operating reserve included \$20 million for margin requirements for financial positions beyond 12 months. In 2008 this amount was increased to \$30 million due to price volatility requiring greater margins and to provide more ability to hedge for longer periods.
 3. Emergency reserve – this component provides for funding to address emergency situations in the electric utility. These could include generating unit forced outages due to equipment failure, natural disasters such as hurricanes, and substation equipment failures. Minimum funding requirement is set at \$20 million with an optimal level of \$40 million.
 4. Rate Stabilization – this component is used to provide stable rates in recognition of swings in revenue requirements. Rate stabilization can be achieved either by (1) direct rate stabilization/reduction, (2) cash funding of future generation needs, and/or (3) debt retirement and defeasance. The minimum funding level for this category is \$15.5 million with an optimal funding level of \$31 million.
- E. Fleet Reserve Fund – established to provide for replacement of rolling stock in a stabilized manner. Funded by replacement charges against user departments' operating budgets and interest earnings. The Department of Management and Administration, in conjunction with the city's Fleet Department, determines charges to user departments. Rates will be adjusted pursuant to a targeted reserve balance equivalent to the cost of the average five-year replacement program. Resource allocations for equipment replacement are provided for through the annual capital budget appropriation.
- F. Gas, Water, and Sewer Operating Reserves – established to provide financial protection to the government by enhancing the respective

utility's ability to meet their transfer requirement to the general government in the event of operational insufficiencies, resulting in less bottom line. These reserves are funded from utilization of the respective utility systems' year-end surplus and interest earnings from the reserve balance. Each respective utility's reserve is funded at a level of twenty-five percent (25%) of the previous year's transfer.

- G. General Government Contingency – an amount established as part of the operating budget process will be appropriated on an annual basis for unanticipated and unbudgeted expenditures. City manager approval is required for utilization of this account.

V. Capital Project Construction Funds

- 
- A. Electric, Gas, Water, Sewer, Solid Waste, and Stormwater Funds – the undesignated balance in the respective repair, replacement and improvement (RR&I) funds will serve as a contingency for all capital funding sources in these operations. The formula for the level of undesignated RR&I fund balance available in each enterprise shall not exceed three percent (3%) of the collective sources of the respective capital. Other capital project funding sources in these respective funds will maintain zero balances. Any undesignated RR&I fund balance above the formula funding mechanism will be used to support the operating and capital budget, and as a cash infusion to support refinancing outstanding debt.

In the electric, gas, water and sewer funds, RR&I will be budgeted at a level equivalent to each fund's depreciation expense as provided in the utility's rate study or statement of revenues, expenses and changes in fund net assets in the city's most recent comprehensive annual financial report, as appropriate.

- B. General Government Capital Projects Account – annual appropriations from operating revenues for general government pay-as-you-go capital projects (GG/CPA) will be established annually as part of the budget process for new infrastructure projects and debt service requirements, if determined by the City Commission to be necessary and/or prudent.
- C. General Government Undesignated Capital Project Construction Funds – the undesignated balance in the capital improvement fund (CIF) will serve as a contingency for all capital funding sources in the general government. The formula for the level of undesignated CIF fund balance available shall not exceed three percent (3%) of the collective sources of the respective capital programs. Other capital project funding sources included in the general government will maintain zero balances. Any undesignated CIF balance above the formula funding

level will be in the first position as a funding mechanism to support the operating and capital budget, as well as a cash infusion to support refinancing outstanding debt. The fleet reserve and information systems services undesignated capital fund balance shall be exempted from this policy's application.

VI. Operating Budget Work Orders

Operating budget work orders may be utilized for a period not to exceed two (2) years from the date of opening for any of the following purposes: The exception is operating budget work orders for which funding is appropriated annually in a department's operating budget (e. g., Gemini Building O & M, etc.). Work orders opened for these recurring purposes shall only be open for a period of one fiscal year. They will close effective September 30th in the year of appropriation, in the same manner as recurring and master capital projects.

- A. Segregation of particular expenditures for the purpose of tracking a program or type of activity.
- B. Retention of the appropriation in excess of one fiscal year in order to complete the program, project or activity.
- C. Contract facilitation where the specifications are yet to be determined.
- D. A mechanism to meet state or federal reporting requirements for grant funding.

The office of budget and policy, at the two-year expiration date, will automatically close work orders unless a specific exception is granted.

224.06 ADMINISTRATION

The City Manager, together with the City Treasurer-Clerk, will provide appropriate recommendations to update this policy as the need arises. The policy shall be implemented through the regular operating and capital budget process.

224.07 SUNSET REVIEW

The finance policy has undergone periodic assessments and modifications, with the most recent being July 10, 2012. In accordance with the City Commission's directive for policy sunset, the policy shall be scheduled for review within five years from this date. The Office of Budget and Policy shall submit the policy to the commission for review at least 90 days prior to the sunset review date. If no action is taken, the policy will automatically extend

for another five-year period, or until the City Commission revises or terminates the policy.

224.08 EFFECTIVE DATE

This policy shall become effective immediately upon approval by the City Commission.

CITY OF PENSACOLA

**POLICIES
OF THE
CITY COUNCIL**

**Adopted by Resolution 21-10
Effective Noon, January 10, 2011
Amended by Resolution 30-10, 31-10, 41-10, 42-10
Effective Noon, January 10, 2011
Amended by Resolution 24-11**

Budget Policies (continued)

- Revenue estimates included in the proposed and final budget will be those prepared or concurred with by the Mayor.
- As required by State statute, the City's millage rate shall be established each fiscal year as part of the budget process. As part of the budget process the Mayor shall, in the proposed budget, recommend a millage rate that establishes a balanced budget each fiscal year.
- General Fund's maximum amount of appropriated Beginning fund Balance each fiscal year should be no more than 3 percent of budgeted revenues. Adopted 11/6/06
- Recurring expenditures should be financed only with recurring revenues. Nonrecurring/one time revenues (a source that won't be repeated or one that is higher than normal because of weather or other issues beyond the City's control) should be used only to finance non-recurring expenditures and/or maintain or increase reserves.
- The City's annual budget shall conform to the Government Finance Officers Association's (GFOA) Distinguished Budget Presentation program requirements and shall be submitted for consideration for the award.
- The budget format should include information necessary to establish an adequate base for budgetary control including control over expenditures and positions.
- The budget should be prepared by department or programmatic activity. Within each department or programmatic activity it should be further divided by expenditure categories, personnel services, operating expenses, capital, grants in aid, debt service and non-operating.
- The Mayor shall have the authority to transfer appropriations between expenditure categories and between departments or programmatic activities except that amounts appropriated for capital outlay cannot be transferred to any other expenditure category provided no transfer shall be made from the appropriations that are contrary to Florida law. Amended 9/9/10
- It is understood that the citizens of Pensacola are entitled to a return on their investment for the purchase of the natural gas utility from Gulf Power in 1948. However, with the competitive nature of the energy industry the amount of transfer from ESP to the General Fund should be adjusted each year to assure ESP's competitive edge. Long-term, the budgeted transfer should not be more than 15 percent of budgeted ESP revenues. The amount of the transfer will be reported in each fiscal year budget. Amended 11/6/06

RESOLUTION NO. 140166

PASSED July 23, 2014

**A Resolution of the City Commission of the City of Gainesville, Florida
to establish a General Fund Transfer formula for the Combined Utility
System for FY15 through FY19, and providing an effective date.**

WHEREAS, the City of Gainesville owns and operates a combined utility system doing business as Gainesville Regional Utilities (GRU); and

WHEREAS, the City of Gainesville incurs the risks and rewards of ownership of GRU; and

WHEREAS, as in any business ownership, the City of Gainesville should be compensated with a fair return on its investment; and

WHEREAS, in 1986 the City Commission adopted a formula for GRU to provide the City's General Fund a return on its investment (known as General Fund Transfer or GFT), and then the Formula was modified in 1998, 2000, 2004, 2010 and April of 2014; and

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF GAINESVILLE, FLORIDA, AS FOLLOWS:

Section 1. The GFT formula effective from October 1, 2014 through September 30, 2019 shall be as follows:

The base amount of the FY15 Transfer shall be equal to the dollar amount of the FY14 Transfer that would have been generated by the Formula in effect for the period FY00 through FY10, plus an additional 1.5% (the "FY 15 Base".) For FY15 only, \$250,000 will then be deducted because of the discontinuance of the water/wastewater connection surcharge.

The FY 15 Base shall be increased by 1.5% per year over the period FY16 through FY19.

From the FY 15 Base and each subsequent year's base, the actual amount of ad valorem revenue received each year by the City from the GREC biomass facility will be deducted and retained by GRU.

Section 2. The GFT may be paid from any system or combination of systems (Electric, Water, Wastewater or GRUCom) which the GRU General Manager for Utilities determines to be in the best interest of the Utility.

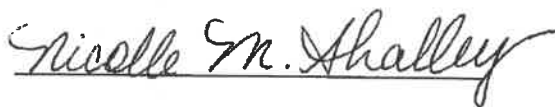
Section 3. The GFT formula will be reviewed no less frequently than every other year by GRU and General Government staff.

PASSED AND ADOPTED, this 23rd day of July, 2014.



Edward B. Braddy, Mayor

Approved as to Form and Legality:



Nicole M. Shalley, City Attorney

ATTEST:



Kurt M. Lannon, Clerk of Commission

F.

- IV. Engineer

WWTP Design Bids were opened September 28, 2017. The four bids received ranged from a high of \$9.5M to a low of \$8M (attachment 1). The engineer's estimate was \$5M which was based on historical projects of similar scope and magnitude. According to the engineer, contractors and subcontractors are all busy. Indeed, two contractors we were hoping would bid the job were too busy because of committed workload and lack of skilled labor available in the marketplace to add the crews needed to handle the additional workload. The multiple hurricane impacts have also contributed to the high price based on the significant workload demand this has and continues to create. It is suggested that we do value engineering to see where we can trim from the project and rebid it at a later date. Meeting held with engineer 11/8/17 to do value engineering. Met with engineer and apparent low bidder, Petticoat-Schmitt (PS) on 11/13/17 to do value engineering. Got direction from BOS at meeting held 11/17/17 to pursue negotiations with apparent low bidder for reduced scope of work; BOS approved engineer's proposal for additional services associated with re-design due to reduced scope of work. Follow up meeting scheduled for 12/5/17 with engineer and PS to finalize reduced scope plans. Value Engineering reduced price by \$1,645,300, revised project value \$6,351,600. Contract and Change Order #1 Executed. Contract Documents provided to Contractor. Permit Modification submitted to FDEP. Permit modification received from FDEP. Contractor submitted building permit application and an Application for Review. The permit must go to the Technical Review Committee (TRC) then to the Planning and Development Board for approval. We met with Adam Mengel and Gina Lemon with the Flagler County Planning Dept. on January 19, 2018 to try to expedite the permitting process. We anticipate March 13 is the anticipated date the permit will be issued although some portions of the construction (sitework, clearing) may be permitted separately to expedite the work. Issuing Purchase Orders for major items to avoid tax per the Owner Direct Purchase guidelines of the FI Dept. of Revenue. Pre-Construction conference held February 2, 2018. Contractor, consulting engineer and staff met with Flagler County staff at the February 21, 2018 Technical Review Committee (TRC) meeting. All of the comments received have been addressed and information has been submitted. The next step in the permitting process is the County Planning and Development Board public hearing on March 13, 2018. We anticipate that a permit will be issued sometime after this meeting. We will issue a notice to proceed to the contractor when the permit is issued.

Marsh TB-behind 507 Granada Dr. Received letter from SJRWMD July 8, 2016 via email. Met with Glenn Hertzog, 507 Granada Dr., July 15. Boundary staked by surveyor (\$3,175) week of July 25, 2016. Cleanup of marsh completed by Paradise Landscaping (\$6,800) 9/26/16. Mr. Hertzog now wants half of the marsh dredged to become part of lake and the other half adjacent to his home to be filled and sodded. (Prior estimate for dredging >\$200,000 included hauling off dredged spoil). This would require a permit modification from the SJRWMD. Emails regarding mitigation that SJRWMD will require were received but were not clear on what will be required to modify permit. Request from HDOA, HD Club regarding mitigation of Marsh TB.

Revised quote from Cline solicited by HDOA, Glenn Hertzog, HD Club. Staff, along with consultant, PE Group, met with SJRWMD on May 25 in Palatka. Summary report with cost estimates for various options completed by PE Group. Deeding of Marsh TB to HDOA/HD Club under review. Met with Mike Gill of HDOA 7/27/17 to discuss DCDD's proposal to deed Marsh TB to HDOA.

At BOS meeting of August 11, 2017, a detailed plan of the proposed conversion of Marsh TB to an extension of Lake Granada is to be provided for review and approval by DCDD staff. Conducted site visit with PE group 8/10/17 to evaluate other marshes. Report under review. At direction of BOS during the September 22, 2017 meeting, staff is working to obtain quotes for marsh restoration. Met with PE Group October 3, 2017 and conducted a site visit. Consultant is preparing planting plan and specifications for bidding purposes. DCDD to determine access route; preference is through vacant lot. To avoid damage to the surrounding property by long reach excavator, the work will be done by hand and light equipment to minimize impacts to surrounding property. The site visit determined that it is currently too wet to plant. It is recommended that planting be delayed until at least March. Once conditions become favorable, it is anticipated that the work will take less than a week to complete. However, if access is through the golf course and the contractor is limited to Mondays when the course is closed, the time of completion would be extended. Met with Cline Construction Oct. 18 to discuss their estimate. Issued PO to Cline for Phase I (Topo survey and design). Received topographical survey on 11/10/17. Received engineering drawing and cross section. Cline Construction could not provide a firm price on the sodding and restoration, particularly with regard to the golf course, due to limited survey information. Additional survey and engineering approved (\$3,750). Received revised drawing and pricing for converting the marsh into an extension of Lake Granada and an alternate for converting the western portion of the marsh into an extension of Lake Granada and using the excavated material to fill the eastern portion of the marsh. Held workshop on February 7. Board agreed to converting ½ of Marsh TB to an extension of Lake Granada and ½ made a grassy area at the February 9 meeting. Received a revised plan showing the ½ lake ½ grassy area option. Requested a revised quote from Cline based on the revised plan. We will be submitting permit application to the SJRWMD and applying for Mitigation Bank credit in the coming weeks.

Irrigation Storage/Usage

Design Project to pump storm water from the Hammock Dunes lake system is on hold.

We maintain a portable diesel powered pump we can quickly begin pumping from the storm water system should the need arise.

A routing study by the City of Palm Coast's consulting engineer for a new reuse water main that would increase the amount of reuse water DCDD could obtain from the City identified 6 routes which the City is reviewing. Met with City of Palm Coast staff September 7, 2017. City still looking at routing and have requested engineer to narrow down to a couple of the most favorable routes. They are currently looking at

three routes (see attachment 2). Follow up meeting with City of Palm Coast held on November 15.

Weir Structure We received preliminary plans for weir gate next 7/24/17. Cost of gate is \$10K (not installed cost). Also have directed engineer to include weir structure design for the structure near Blue Heron Ln. Follow-up report indicates an estimated construction cost of \$25,000 to \$30,000 each (See Tab C in agenda package)._Met with the engineer September 26, 2017 to go over report. Meeting held Oct. 20 with SJRWMD. DCDD needs to develop drainage plan showing downstream drainage impacts. Meeting held with County's stormwater consulting engineer 12/7/17._Drainage study \$50K+ using model developed for Malacompra Drainage area. Meeting held with Flagler Co. January 26 to discuss their plans for drainage in the Marineland Acres area, maintenance planned for the Malacompra Ditch and tributaries and drawdown of the lakes in Hammock Dunes, Ocean Hammock and Hammock Beach through an adjustable weir or pumping or harvesting for reuse purposes.

Bridge Inspection Kisinger, Campo and Associates (KCA) performed the biennial inspection of the Hammock Dunes Bridge. A final report with the findings of the inspection has been issued. The final report indicates a Sufficiency Rating of 91.1 and a Health Index of 99.84. These benchmarks show improvement from the 2015 Inspection when the Sufficiency Rating and Health Index were 89.7 and 97.00, respectively. The Sufficiency Rating is a tool used to help determine when a bridge should be repaired or just replaced. The sufficiency ratings of bridges are part of a formula the Federal Highway Administration uses when it allocates federal funds to the states for bridge replacement. The Health Index is a tool used to measure the overall condition of a bridge. A health index below 85 generally indicates that some repairs are needed, although it doesn't mean the bridge is unsafe. Staff to review report findings and recommendations with KCA to identify priority items needing attention._Issued PO to Tierra for core samples of Piers 13-16 to test for chloride concentration at steel depth to ascertain current rate of corrosion to help budget repairs for the structure._Core samples collected and delivered to FDOT state lab for analysis on 11/27/17. Based on the results of the chloride testing, there is already active corrosion in the pile cap steel for substructure units in the channel. The best solution for the in-water footings is the use of a galvanic cathodic protection system. Conservative budget numbers for a repair project are \$800,000. This budget estimate will be used in next year's budget.

KCA performed light pole inspection Jan. 13-14. Two light poles were found to be in need of immediate maintenance. The sidewalk was closed for a few days while Economy Electric removed the arms of the two poles needing maintenance. Staff is reviewing the report received from KCA on February 1. Issued a Purchase Order to Economy Electric for the repairs to the light poles in accordance with the recommendations provided in the KCA inspection report.

Engineering Continuing Services We received 6 responses to our request for qualifications for Continuing Services for Professional Engineering and Consulting Services on January 16, 2018. Attached is a scoring and ranking of each of the 6 responses. These are all highly qualified firms that staff has worked with in the past and has a high degree of confidence in their capabilities to perform engineering and related work for the Dunes CDD. It is recommended that we accept all six responses. It is proposed that DCDD enter into a standard contract with all six, but issue work orders for a specific scope of work for a particular project for which we have received a cost proposal. This will allow Staff flexibility in selecting the best consultant for the project at a competitive price. Received executed agreements from all six Consultants.

Standby, Emergency Pumps Recovery efforts following Hurricanes Mathew and Irma made it evident for the need for additional emergency backup pumping equipment in order to maintain sewer service to our customers. Staff has identified two existing wastewater pumping stations as the most critical and highest priority for provision of standby emergency pumping capability, one on Ocean Crest Dr. serving the Hammock Beach Resort and surrounding community and the other at the intersection of Camino del Sol and Calle del Sur serving the surrounding community and also acts as a re-pump station for communities to the south of this location. We are currently developing site plans for each of these sites and have obtained quotes for the pumping equipment. These pumps have sound attenuating enclosures with critical grade silenced mufflers. We plan to directly purchase the pumps and have a contractor install them at each site. This is a budgeted capital improvement item. We plan to add three more standby emergency pumps in next year's budget.

G.

**DUNES COMMUNITY DEVELOPMENT DISTRICT
HAMMOCK DUNES TOLL BRIDGE
2017 - 2018 ESTIMATED PER TRIP TOLL RATE
February 2018 ONE-WAY**

	Oct 2017	Nov 2017	Dec 2017	Jan 2018	Feb 2018	Mar 2018	Apr 2018	May 2018	Jun 2018	Jul 2018	Aug 2018	Sep 2018	Year to date
Veh. trips - 2 axle	143,431	139,357	141,265	140,795	150,743								715,591
Veh. trips - 3 axle	2,079	1,869	1,684	1,643	1,863								9,138
Veh. trips - 4 axle	1,412	1,166	1,051	1,121	1,162								5,912
Veh. trips - 5 axle	703	584	616	548	509								2,960
Total Vehicles	147,625	142,976	144,616	144,107	154,277	0	0	0	0	0	0	0	733,601
Less prepaid trips	(110,306)	(107,522)	(108,588)	(112,750)	(115,875)								(555,041)
Cash Trips	37,319	35,454	36,028	31,357	38,402	0	0	0	0	0	0	0	178,560
% Cash to Prepaid trips	25%	25%	25%	22%	25%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	24%
Prepaid \$ value-est.	55,043	53,116	53,642	48,821	55,852	0	0	0	0	0	0	0	266,474
Cash toll \$ value	76,727	72,715	73,594	64,380	78,303								365,718
Total est. trip \$	131,770	125,831	127,236	113,201	134,154	0	0	0	0	0	0	0	\$632,192
% \$ Rev. Cash to Prepaid	58%	58%	58%	57%	58%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	58%
Est. per Trip \$	\$0.893	\$0.880	\$0.880	\$0.786	\$0.870	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$0.862
Effective toll for 2 axle vehicles based on current month payments on Prepaid Accounts: This rate times prepaid trips is used to derive monthly "Prepaid \$ value-est"													
Ppd. \$ per trip	\$0.499	\$0.494	\$0.494	\$0.433	\$0.482								\$0.480
Avg. \$ per cash trip	\$2.056	\$2.051	\$2.043	\$2.053	\$2.039	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$2.048

NOTE: Trip counts and tolls are actual for one-way collection system.

Insert new data in column or
space

Correction

xc

**DUNES COMMUNITY DEVELOPMENT DISTRICT
HAMMOCK DUNES TOLL BRIDGE
2017-2018 TRAFFIC & REVENUE REPORT
February 2018 ONE-WAY**

	TRAFFIC DATA				CASH RECEIPTS DATA				
	TOTAL## VEHICLE	AVERAGE## DAILY	% OF BUDGET	% CHANGE TO PRIOR YEAR	CASH TOLLS PAID	PREPAID ACCOUNTS	TOTAL CASH RECEIVED	% OF BUDGET REVENUE	% CHANGE TO PRIOR YEAR
OCTOBER 2017			97.38%	17.60%	\$76,799.00	\$56,552.00	\$133,351.00	94.37%	7.40%
NOVEMBER 2017			97.45%	4.66%	\$72,798.00	\$58,294.00	\$131,092.00	92.77%	3.96%
DECEMBER 2017			95.39%	5.25%	\$73,606.00	\$53,095.75	\$126,701.75	89.66%	-4.09%
JANUARY 2018			95.06%	3.90%	\$64,687.25	\$59,300.00	\$123,987.25	87.74%	-3.34%
FEBRUARY 2018			112.67%	10.69%	\$78,373.00	\$65,162.75	\$143,535.75	101.57%	12.30%
MARCH 2018									
APRIL 2018									
MAY 2018									
JUNE 2018									
JULY 2018									
AUGUST 2018									
SEPTEMBER 2018									
YEAR TO DATE	733,601		99.34%	8.26%	\$366,263.25	\$292,404.50	\$658,667.75	93.22%	3.17%

NOTE: Trip counts and tolls are actual for one-way collection system.

PREPAID ACCOUNT PAYMENT ANALYSIS:

	CHARGE		LESS EST. CH. CARD DISCOUNT	TOTAL	TOTAL TOLL CREDIT ISSUED	## EFFECTIVE TOLL FOR 2 AXLES	NUMBER OF ACTIVE
OCTOBER 2017	\$12,492.00	\$44,060.50	(\$1,873.00)	\$54,679.50	\$56,552.50	\$0.499	20,170
NOVEMBER 2017	\$12,736.00	\$45,558.00	(\$1,936.00)	\$56,358.00	\$58,294.00	\$0.489	20,338
DECEMBER 2017	\$12,599.00	\$40,539.00	(\$1,723.00)	\$51,372.75	\$53,138.00	\$0.494	20,521
JANUARY 2018	\$12,071.00	\$47,239.00	(\$2,008.00)	\$57,292.00	\$59,310.00	\$0.433	20,767
FEBRUARY 2018	\$14,219.00	\$50,944.50	(\$2,165.00)	\$62,988.50	\$65,163.50	\$0.495	21,023
MARCH 2018							
APRIL 2018							
MAY 2018							
JUNE 2018							
JULY 2018							
AUGUST 2018							
SEPTEMBER 2018							
YEAR TO DATE	\$64,117.00	\$228,341.00	(\$9,705.00)	\$282,690.75	\$292,458.00	\$0.482	21,023

	TOTAL VEHICLE TRIPS	AVERAGE DAILY TRIPS	% OF BUDGET TRIP/DAY	% CHANGE TO PRIOR YEAR	CASH TOLLS PAID (FULL FARE)	PREPAID ACCOUNTS CASH REC'D.	TOTAL CASH RECEIVED	
2017 - 2018								
BUDGET REVENUE	\$1,695,750							
MONTH BUDGET	\$141,313							
ANNUAL TRIPS	1,785,000							
DAILY TRIPS	4,890							
Feb-17	139,383	4,978	106.88%	3.85%	\$75,565.25	\$52,251.50	\$127,816.75	94.97%

TRAFFIC COMPARISON YEAR/YEAR STARTING 2016

	2015-2016		2016-2017		% INCREASE OR DECREASE MAX MONTH	2017-2018		% INCREASE OR DECREASE MAX MONTH	2018-2019		% INCREASE OR DECREASE MAX MONTH	2019-2020		% INCREASE OR DECREASE MAX MONTH
	TOTAL##	AVERAGE##	TOTAL##	AVERAGE##		TOTAL##	AVERAGE##		TOTAL##	AVERAGE##		TOTAL##	AVERAGE##	
	VEHICLE TRIPS	DAILY TRIPS	VEHICLE TRIPS	DAILY TRIPS		VEHICLE TRIPS	DAILY TRIPS		VEHICLE TRIPS	DAILY TRIPS		VEHICLE TRIPS	DAILY TRIPS	
OCTOBER	130,160	4,199	125,531	4,049	-3.56%	147,625	4,762	11.83%						
NOVEMBER	123,076	4,103	136,607	4,554	9.91%	142,976	4,766	4.45%						
DECEMBER	130,222	4,201	137,403	4,432	5.23%	144,616	4,665	4.99%						
JANUARY	126,398	4,077	138,697	4,474	8.87%	144,107	4,649	3.76%						
FEBRUARY	134,218	4,628	139,383	4,978	7.03%	154,277	5,510	9.66%						
MARCH	162,643	5,247	166,512	5,371	2.32%			0.00%						
APRIL	149,731	4,991	159,769	5,326	6.29%			0.00%						
MAY	149,118	4,810	155,483	5,016	4.10%			0.00%						
JUNE	142,852	4,762	151,779	5,059	5.88%			0.00%						
JULY	154,327	4,978	161,106	5,197	4.21%			0.00%						
AUGUST	137,834	4,446	147,638	4,763	6.65%			0.00%						
SEPTEMBER	128,440	4,281	70,249	2,342	-45.30%			0.00%						
YEAR TO DATE	1,669,019	4,560	1,690,157	4,631	1.53%	733,601	4,858	4.67%	0	0		0	0	

	2020-2021		2021-2022		% INCREASE OR DECREASE MAX MONTH	2022-2023		% INCREASE OR DECREASE MAX MONTH	2023-2024		% INCREASE OR DECREASE MAX MONTH	2024-2025		% INCREASE OR DECREASE MAX MONTH
	TOTAL##	AVERAGE##	TOTAL##	AVERAGE##		TOTAL##	AVERAGE##		TOTAL##	AVERAGE##		TOTAL##	AVERAGE##	
	VEHICLE TRIPS	DAILY TRIPS	VEHICLE TRIPS	DAILY TRIPS		VEHICLE TRIPS	DAILY TRIPS		VEHICLE TRIPS	DAILY TRIPS		VEHICLE TRIPS	DAILY TRIPS	
OCTOBER														
NOVEMBER														
DECEMBER														
JANUARY														
FEBRUARY														
MARCH														
APRIL														
MAY														
JUNE														
JULY														
AUGUST														
SEPTEMBER					0									
YEAR TO DATE	0	0	0	0		0	0		0	0		0	0	

MAXIMUM MONTH



FISCAL YEAR 2018 TOLL REVENUES										
FY 2018	REVENUES				VEHICLES TRIPS					\$/VEHICLE
			%	TOTAL		% CHANGE			TURN ARND/	
		BRIDGE	CASH/	MONTHLY		FROM PRIOR		BRIDGE	VIOLATION/	
MONTH	CASH	PASS	BPASS	COLLECTIONS	TOTAL	YEAR	CASH	PASS	EMPLOYEE	
OCTOBER 2017	\$ 76,752.50	\$ 54,601.64	140.57%	\$ 131,354.14	148,588	18.37%	37,319	107,182	4,087	\$ 0.884016
NOVEMBER 2017	\$ 72,711.00	\$ 53,220.02	136.62%	\$ 125,931.02	143,936	5.37%	35,454	104,720	3,762	\$ 0.874910
DECEMBER 2017	\$ 73,502.00	\$ 53,762.19	136.72%	\$ 127,264.19	145,597	5.96%	36,028	105,717	3,852	\$ 0.874085
JANUARY 2018	\$ 64,485.00	\$ 55,765.39	115.64%	\$ 120,250.39	145,145	4.65%	31,537	109,808	3,800	\$ 0.828485
FEBRUARY 2018	\$ 78,291.50	\$ 57,432.51	136.32%	\$ 135,724.01	154,285	10.69%	38,402	113,070	2,813	\$ 0.879697
MARCH 2018										
APRIL 2018										
MAY 2018										
JUNE 2018										
JULY 2018										
AUGUST 2018										
SEPTEMBER 2018										
TOTALS=	\$ 365,742.00	\$ 274,781.75		\$ 640,523.75	737,551		178,740	540,497	18,314	
PERCENT OF TOTAL=	57.1%	42.9%					24.2%	73.3%	2.5%	
AVERAGES=	\$ 73,148.40	\$ 54,956.35	133.17%	\$ 128,104.75	147,510		35,748	108,099	3,663	\$ 0.868238
12 MONTH PROJECTION=	\$ 877,780.80	\$ 659,476.20		\$ 1,537,257.00	1,770,122		428,976	1,297,193	43,954	

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Dunes
Community Development District

Unaudited Financial Statements
as of
January 31, 2018

Board of Supervisors Meeting
March 9, 2018

Dunes Community Development District

BALANCE SHEET

January 31, 2018

	<u>Major Fund</u> <u>General</u>
<u>ASSETS:</u>	
Cash	\$34,049
Assessments Receivable	\$6,437
Investments	\$104,949
 TOTAL ASSETS	<u><u>\$145,435</u></u>
<u>LIABILITIES AND FUND BALANCES:</u>	
<i>Liabilities:</i>	
Accounts Payable	\$2,248
Due to Other Funds	\$2,428
 TOTAL LIABILITIES	<u><u>\$4,676</u></u>
<i>Fund Balances:</i>	
Assigned:	
Current year's expenditures	\$43,185
Unassigned	\$97,574
 TOTAL FUND BALANCES	<u><u>\$140,759</u></u>
TOTAL LIABILITIES & FUND BALANCE	<u><u>\$145,435</u></u>

DUNES COMMUNITY DEVELOPMENT DISTRICT
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Period Ending January 31, 2018

EXPENSE CODE	DESCRIPTION	GENERAL FUND BUDGET	PRORATED BUDGET THRU 1/31/18	ACTUAL THRU 1/31/18	VARIANCE
REVENUES:					
001.300.31900.10000	Maintenance Taxes	\$197,000	\$156,668	\$156,668	\$0
001.300.36100.11000	Interest Income	\$2,000	\$667	\$405	(\$261)
TOTAL REVENUES		\$199,000	\$157,335	\$157,074	(\$261)
EXPENDITURES:					
<i>Administrative</i>					
001.310.51300.11000	Supervisor Fees	\$14,000	\$4,667	\$3,800	\$867
001.310.51300.21000	FICA Expense	\$1,071	\$357	\$291	\$66
001.310.51300.31100	Engineering/Software Services	\$20,000	\$6,667	\$0	\$6,667
001.310.51300.31500	Attorney	\$10,000	\$3,333	\$1,461	\$1,873
001.310.51300.32000	Collection Fees/Payment Discount	\$12,000	\$4,000	\$3,133	\$867
001.310.51300.32200	Annual Audit	\$3,260	\$3,260	\$5,450	(\$2,190)
001.310.51300.34000	Management Fees	\$10,000	\$3,333	\$3,333	\$0
001.310.51300.35100	Computer Time	\$1,000	\$333	\$333	\$0
001.310.51300.40000	Travel Expenses	\$2,000	\$667	\$0	\$667
001.310.51300.42000	Postage & Express Mail	\$3,000	\$1,000	\$934	\$66
001.310.51300.42500	Printing	\$2,000	\$667	\$620	\$47
001.310.51300.45000	Insurance	\$12,000	\$12,000	\$10,541	\$1,459
001.310.51300.48000	Advertising Legal & Other	\$1,200	\$400	\$1,937	(\$1,537)
001.310.51300.49000	Bank Charges	\$600	\$200	\$187	\$13
001.310.51300.49100	Contingencies	\$4,000	\$1,333	\$1,846	(\$513)
001.310.51300.51000	Office Supplies	\$2,000	\$667	\$154	\$513
001.310.51300.54000	Dues, Licenses & Subscriptions	\$1,000	\$333	\$175	\$158
001.320.53800.12000	Salaries	\$143,909	\$44,280	\$36,270	\$8,009
001.320.53800.12100	Consulting Fees	\$0	\$0	\$1,200	(\$1,200)
001.320.53800.21000	FICA Taxes	\$11,964	\$3,681	\$3,515	\$166
001.320.53800.22000	Pension Expense	\$6,241	\$2,080	\$1,185	\$896
001.320.53800.23000	Health Insurance Benefits	\$14,500	\$4,833	\$4,656	\$177
001.320.53800.24000	Workers Comp Insurance	\$1,440	\$743	\$743	\$0
TOTAL ADMINISTRATIVE		\$277,185	\$98,835	\$81,765	\$17,070
<i>General System Maintenance</i>					
001.320.53800.43000	Electric (7 Aerators)	\$15,000	\$5,000	\$4,356	\$644
001.320.53800.46500	Lake Maintenance	\$26,000	\$8,667	\$5,345	\$3,322
001.320.53800.46200	Landscaping	\$24,000	\$8,000	\$8,577	(\$577)
001.320.53800.52100	Grass Carp	\$3,000	\$1,000	\$0	\$1,000
001.320.53800.46700	Storm Drain System Maintenance	\$40,000	\$13,333	\$0	\$13,333
001.320.53800.46000	Building Maintenance	\$15,000	\$5,000	\$8,363	(\$3,363)
001.320.53800.46300	Tree & Shrub Removal	\$10,000	\$5,700	\$5,700	\$0
001.320.53800.49200	R&M-Floating Fountains	\$10,000	\$3,333	\$2,004	\$1,330
001.320.53800.49300	R&R-Equipment	\$5,000	\$1,667	\$7,949	(\$6,283)
001.320.53800.64000	Capital Improvements	\$17,000	\$17,000	\$18,116	(\$1,116)
TOTAL GENERAL SYSTEM MAINTENANCE		\$165,000	\$68,700	\$60,409	\$8,291
TOTAL EXPENDITURES		\$442,185	\$167,535	\$142,174	\$25,361
<i>Other Sources and Uses</i>					
001.300.58100.10000	Interfund Transfer	\$200,000	\$66,667	\$0	\$66,667
TOTAL OTHER SOURCES AND USES		\$200,000	\$66,667	\$0	\$66,667
EXCESS REVENUES		(\$43,185)		\$14,900	
FUND BALANCE - BEGINNING		\$43,185		\$125,859	
FUND BALANCE - ENDING		\$0		\$140,759	

DUNES COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF NET POSITION - PROPRIETARY FUNDS

January 31, 2018

	Major Funds		
	Water, Sewer and Effluent Reuse Enterprise Fund	Intracoastal Waterway Bridge Enterprise Fund	Total
ASSETS:			
Current Assets:			
Cash and Cash Equivalents:			
Cash - Operating Account	\$304,322	\$129,796	\$434,118
Cash - On Hand	---	\$2,800	\$2,800
Petty Cash	---	\$825	\$825
Investments:			
State Board - Surplus Funds	\$10,835,733	\$10,280,113	\$21,115,845
State Board - Community Projects	---	\$1,332,566	\$1,332,566
Receivables			
Utility Billing	\$262,416	---	\$262,416
Due from Other Funds	\$4,323	---	\$4,323
Noncurrent Assets:			
Deposits	\$1,000	---	\$1,000
Capital Assets:			
Land	\$875,488	\$85,000	\$960,488
Plant-Expansion (Net)	\$5,902,693	---	\$5,902,693
Maintenance Building (Net)	\$55,697	---	\$55,697
Equipment (Net)	\$153,039	\$34,932	\$187,971
Roadways (Net)	---	\$1,729,096	\$1,729,096
Bridge Facility (Net)	---	\$5,207,805	\$5,207,805
Improvements Other than Buildings (Net)	\$17,373,977	---	\$17,373,977
Meters in the Field/Inventory (Net)	\$1	---	\$1
Construction in Progress	\$78,839	\$156,545	\$235,385
TOTAL ASSETS	\$35,847,528	\$18,959,478	\$54,807,006
LIABILITIES:			
Current Liabilities:			
Accounts Payable	\$105,835	\$17,116	\$122,951
Retainage Payable	---	\$9,398	\$9,398
Due to Other Funds	---	\$1,896	\$1,896
Noncurrent Liabilities:			
Utility Deposits	\$1,347	---	\$1,347
Customer Refunds Due	\$3,350	---	\$3,350
Prepaid Connection Fees	\$846,173	---	\$846,173
Deferred Toll Revenue ⁽²⁾	---	\$532,628	\$532,628
TOTAL LIABILITIES	\$956,704	\$561,038	\$1,517,742
NET POSITION			
Net Invested in Capital Assets	\$24,360,894	\$5,327,738	\$29,688,631
Restricted for Community Projects ⁽¹⁾	---	\$1,300,121	\$1,300,121
Unrestricted	\$10,529,930	\$11,770,582	\$22,300,511
TOTAL NET POSITION	\$34,890,823	\$18,398,440	\$53,289,264

⁽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 Ending January 31, 2018

EXPENDITURE CODE	DESCRIPTION	WATER/SEWER FUND BUDGET	PRORATED BUDGET THRU 1/31/18	ACTUAL THRU 1/31/18	VARIANCE
OPERATING REVENUES:					
041.300.34300.30000	Water Revenue	\$993,279	\$331,093	\$333,367	\$2,274
041.300.34300.50000	Sewer Revenue	\$901,097	\$300,366	\$279,264	(\$21,102)
041.300.34300.76000	Irrigation/Effluent	\$1,210,593	\$403,531	\$415,669	\$12,138
041.300.34300.10000	Meter Fees	\$20,000	\$6,667	\$13,444	\$6,777
041.300.34300.10100	Connection Fees - W, S & I (75 units)	\$27,000	\$9,000	\$17,000	\$8,000
041.300.36900.10000	CPC Effluent Agreement	\$40	\$13	\$0	(\$13)
041.300.34900.10200	Backflow Preventor/Misc.	\$100	\$33	\$595	\$562
041.300.36900.10000	Misc. Income / Penalty	\$10,000	\$3,333	\$10,041	\$6,707
TOTAL OPERATING REVENUES		\$3,162,109	\$1,054,036	\$1,069,379	\$15,343
OPERATING EXPENSES					
<i>Administrative</i>					
041.310.51300.31100	Engineering	\$50,000	\$16,667	\$1,100	\$15,567
041.310.51300.31500	Attorney	\$35,000	\$11,667	\$3,350	\$8,316
041.310.51300.32200	Annual Audit	\$7,335	\$7,335	\$6,300	\$1,035
041.310.51300.34000	Management Fees	\$19,000	\$6,333	\$6,333	\$0
041.310.51300.40000	Travel Expenses	\$15,000	\$5,000	\$3,453	\$1,547
041.310.51300.42000	Postage & Express Mail	\$6,000	\$2,000	\$1,143	\$857
041.310.51300.42500	Printing & Mailing Utility Bills	\$17,500	\$5,833	\$5,061	\$772
041.310.51300.48000	Advertising Legal & Other	\$2,500	\$833	\$0	\$833
041.310.51300.49000	Bank Charges	\$10,000	\$3,333	\$1,820	\$1,513
041.310.51300.49100	Contingencies	\$20,000	\$6,667	\$4,504	\$2,163
041.310.51300.51000	Office Supplies and Equipment	\$15,000	\$5,000	\$5,392	(\$392)
041.310.51300.54000	Dues, Licenses & Subscriptions	\$7,000	\$2,333	\$4,171	(\$1,837)
041.310.51300.54200	Permits Fees WTP & WWTP	\$15,000	\$5,000	\$5,600	(\$600)
041.310.51300.55000	Land Leases & Easement Fees	\$12,000	\$4,000	\$0	\$4,000
041.310.53600.12000	Salaries	\$775,087	\$238,488	\$222,706	\$15,782
041.310.53600.12100	Consulting Fees	\$0	\$0	\$1,600	(\$1,600)
041.310.53600.21000	FICA Taxes	\$65,561	\$20,173	\$19,697	\$476
041.310.53600.22000	Pension Plan	\$40,961	\$13,654	\$8,249	\$5,405
041.310.53600.23000	Insurance Benefits (Medical)	\$175,000	\$58,333	\$52,894	\$5,440
041.310.53600.24000	Workers Compensation Insurance	\$14,400	\$7,432	\$7,432	\$0
041.310.53600.25000	Unemployment Benefits	\$5,000	\$1,667	\$0	\$1,667
041.310.53600.32480	Bad Debt Expense	\$0	\$0	\$0	\$0
041.310.53600.41000	Telephone	\$17,000	\$5,667	\$5,796	(\$129)
041.310.53600.44000	Equipment Rentals & Leases	\$4,000	\$1,333	\$1,540	(\$207)
041.310.53600.45000	Insurance	\$78,000	\$68,514	\$68,514	\$0
041.310.53600.46100	Repair and Maintenance for Vehicles	\$8,000	\$2,667	\$1,941	\$726
041.310.53600.52000	Supplies/Equipment General	\$4,000	\$1,333	\$1,491	(\$157)
041.310.53600.52010	Tools	\$3,000	\$1,000	\$2,163	(\$1,163)
041.310.53600.52055	Uniforms/Supplies/Services	\$7,000	\$2,333	\$7,607	(\$5,274)
041.310.53600.52100	Fuel for Vehicles	\$8,000	\$2,667	\$2,802	(\$135)
041.310.53600.54100	Training & Travel Expenses	\$8,000	\$2,667	\$440	\$2,227
TOTAL ADMINISTRATIVE		\$1,444,344	\$509,929	\$453,099	\$56,830

DUNES COMMUNITY DEVELOPMENT DISTRICT
Water and Sewer Fund-Proprietary Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Period Ending January 31, 2018

EXPENDITURE CODE	DESCRIPTION	WATER/SEWER FUND BUDGET	PRORATED BUDGET THRU 1/31/18	ACTUAL THRU 1/31/18	VARIANCE
<u>Water System</u>					
041.320.53600.34800	Water Quality Testing	\$20,000	\$6,667	\$3,497	\$3,170
041.320.53600.43000	Electric	\$115,000	\$38,333	\$38,916	(\$583)
041.320.53600.43100	Bulk Water Purchases	\$20,000	\$6,667	\$9	\$6,657
041.320.53600.44000	Equipment Rentals & Leases	\$1,000	\$333	\$0	\$333
041.320.53600.46000	Plant Maintenance Repair and Equipment	\$70,000	\$23,333	\$19,805	\$3,528
041.320.53600.46050	Distribution System Maintenance Repair and Equipment	\$25,000	\$8,333	\$11,458	(\$3,125)
041.320.53600.52000	Plant Operating Supplies	\$15,000	\$5,000	\$11,390	(\$6,390)
041.320.53600.52200	Chlorine & Other Chemicals	\$170,000	\$56,667	\$52,246	\$4,420
041.320.53600.61000	Meters New & Replacement	\$15,000	\$5,000	\$8,693	(\$3,693)
TOTAL WATER SYSTEM		\$451,000	\$150,333	\$146,015	\$4,318
<u>Sewer System</u>					
041.330.53600.34800	Water Quality Testing	\$15,000	\$5,000	\$3,929	\$1,071
041.330.53600.34900	Sludge Disposal	\$15,000	\$5,000	\$3,800	\$1,200
041.330.53600.43000	Electric	\$50,000	\$16,667	\$12,280	\$4,387
041.330.53600.44000	Equipment Rentals & Leases	\$3,000	\$1,000	\$0	\$1,000
041.330.53600.46000	Plant Maintenance Repair and Equipment	\$50,000	\$16,667	\$16,431	\$236
041.330.53600.46050	Collection System Maintenance Repair and Equipment	\$20,000	\$6,667	\$9,942	(\$3,275)
041.330.53600.46075	Lift Station Repair and Maintenance	\$45,000	\$15,000	\$9,200	\$5,800
041.330.53600.52000	Plant Operating Supplies	\$15,000	\$5,000	\$2,517	\$2,483
041.330.53600.52200	Chlorine & Other Chemicals	\$35,000	\$11,667	\$5,037	\$6,630
TOTAL SEWER SYSTEM		\$248,000	\$82,667	\$63,136	\$19,531
<u>Irrigation System</u>					
041.340.53600.34800	Water Quality Testing	\$5,000	\$1,667	\$0	\$1,667
041.340.53600.43000	Electric	\$45,000	\$15,000	\$14,230	\$770
041.340.53600.43300	Effluent (Reclaimed Water) Purchases	\$155,000	\$51,667	\$51,151	\$515
041.340.53600.44000	Equipment Rentals & Leases	\$2,000	\$667	\$1,358	(\$691)
041.340.53600.46000	Plant Maintenance Repair and Equipment	\$40,000	\$13,333	\$5,019	\$8,315
041.340.53600.46050	Distribution System Maintenance Repair/Equip.	\$20,000	\$6,667	\$6,133	\$533
041.340.53600.61000	Meters New & Replacement	\$10,000	\$3,333	\$3,042	\$291
TOTAL IRRIGATION SYSTEM		\$277,000	\$92,333	\$80,934	\$11,400
<u>Contribution to Reserves</u>					
041.310.51300.63100	Renewal and Replacement	\$200,000	\$66,667	\$49,481	\$17,186
TOTAL CONTRIBUTIONS TO RESERVES		\$200,000	\$66,667	\$49,481	\$17,186
TOTAL OPERATING EXPENSES		\$2,620,344	\$901,929	\$792,665	\$109,265
OPERATING INCOME (LOSS)		\$541,765		\$276,715	
<u>NON OPERATING REVENUE (EXPENSES)</u>					
041.300.36900.10200	Non Operating Revenue - Capital Expansion	\$4,757,235	\$1,585,745	\$0	(\$1,585,745)
041.300.22300.10000	Connection Fees - W/S	\$21,000	\$7,000	\$0	(\$7,000)
041.300.36100.10000	Interest Income	\$90,000	\$30,000	\$52,241	\$22,241
041.310.51300.64000	Capital Improvements	(\$5,320,000)	(\$1,773,333)	(\$128,088)	\$1,645,245
041.300.58100.10000	Contribution to General Fund	(\$90,000)	(\$30,000)	\$0	(\$30,000)
TOTAL NON OPERATING REVENUE (EXPENSES)		(\$541,765)	(\$180,588)	(\$75,847)	\$44,741
CHANGE IN NET POSITION		\$0		\$200,868	
RETAINED EARNINGS-BEGINNING		\$0		\$28,832,450	
RETAINED EARNINGS-ENDING		\$0		\$29,033,317	

DUNES COMMUNITY DEVELOPMENT DISTRICT
Bridge Fund - Proprietary Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Period Ending January 31, 2018

EXPENSE CODE	DESCRIPTION	BRIDGE FUND BUDGET	PRORATED BUDGET THRU 1/31/18	ACTUAL THRU 1/31/18	VARIANCE
OPERATING REVENUES:					
042.300.34900.10000	Toll Collections/Book Sales	\$1,695,750	\$565,250	\$514,326	(\$50,924)
042.300.36900.10000	Miscellaneous Income	\$5,000	\$1,667	\$12,000	\$10,333
TOTAL OPERATING REVENUES		\$1,700,750	\$566,917	\$526,326	(\$40,591)
OPERATING EXPENSES					
<i>Administrative</i>					
042.310.51300.31100	Engineering	\$5,000	\$1,667	\$0	\$1,667
042.310.51300.31500	Attorney	\$10,000	\$3,333	\$2,636	\$697
042.310.51300.32200	Annual Audit	\$5,705	\$5,705	\$3,700	\$2,005
042.310.51300.34000	Management Fees	\$17,000	\$5,667	\$5,667	(\$0)
042.310.51300.49000	Bank Charges	\$4,000	\$1,333	\$1,400	(\$67)
042.310.51300.49100	Contingencies	\$5,000	\$1,667	\$1,237	\$430
TOTAL ADMINISTRATIVE		\$46,705	\$19,372	\$14,641	\$4,731
<i>Toll Facility</i>					
042.320.54900.12000	Salaries	\$375,632	\$115,579	\$118,471	(\$2,892)
042.320.54900.12100	Consulting Fees	\$0	\$0	\$1,200	(\$1,200)
042.320.54900.15000	Special Pay	\$11,620	\$3,873	\$1,930	\$1,943
042.320.54900.21000	FICA Taxes	\$31,751	\$9,770	\$10,730	(\$960)
042.320.54900.22000	Pension Plan	\$13,900	\$4,633	\$2,400	\$2,233
042.320.54900.23000	Insurance Benefits (Medical)	\$80,000	\$26,667	\$29,627	(\$2,960)
042.320.54900.24000	Workers Compensation Insurance	\$8,160	\$4,212	\$4,212	\$0
042.320.54900.34300	Contractual Support	\$20,000	\$6,667	\$2,177	\$4,489
042.320.54900.34500	Payroll Processing Fee	\$8,000	\$2,667	\$4,787	(\$2,121)
042.320.54900.34600	Credit Card Processing Fee	\$20,000	\$6,667	\$5,712	\$954
042.320.54900.40000	Travel Expenses	\$1,000	\$333	\$0	\$333
042.320.54900.41000	Telephone	\$5,000	\$1,667	\$2,029	(\$363)
042.320.54900.42500	Printing	\$3,500	\$1,167	\$757	\$410
042.320.54900.43000	Utility Services	\$15,000	\$5,000	\$5,105	(\$105)
042.320.54900.45000	Insurance	\$60,000	\$52,703	\$52,703	\$0
042.320.54900.45001	Insurance Claims	\$0	\$0	\$15,000	(\$15,000)
042.320.54900.46000	Repairs & Maintenance	\$50,000	\$16,667	\$32,544	(\$15,877)
042.320.54900.46002	Repairs & Maintenance-Parkway	\$120,000	\$40,000	\$59,541	(\$19,541)
042.320.54900.51000	Office Supplies	\$3,000	\$1,000	\$846	\$154
042.320.54900.52000	Operating Supplies	\$15,000	\$5,000	\$9,185	(\$4,185)
TOTAL TOLL FACILITY		\$841,563	\$304,270	\$358,956	(\$54,685)
<i>Maintenance Reserves & Community Projects</i>					
042.320.54900.65000	Maintenance Reserves	\$797,482	\$265,827	\$0	\$265,827
042.310.51300.60002	Parkway Capital Expenditures	\$25,000	\$8,333	\$66	\$8,267
TOTAL MAINTENANCE RESERVES & COMMUNITY PROJECTS		\$822,482	\$274,161	\$66	\$274,094
TOTAL OPERATING EXPENSES		\$1,710,750	\$597,803	\$373,663	\$224,140
OPERATING INCOME (LOSS)		(\$10,000)		\$152,663	
<i>NON-OPERATING REVENUE (EXPENSES)</i>					
042.300.36100.11000	Interest Income	\$120,000	\$40,000	\$55,372	\$15,372
042.320.54900.64000	Capital Improvements	\$0	\$0	(\$31,371)	\$31,371
042.300.38100.10000	Transfer to General Fund	(\$110,000)	(\$36,667)	\$0	(\$36,667)
TOTAL NON OPERATING REVENUE (EXPENSES)		\$10,000	\$3,333	\$24,001	\$10,076
CHANGE IN NET POSITION		\$0		\$176,664	
RETAINED EARNINGS-BEGINNING		\$0		\$17,544,276	
RETAINED EARNINGS-ENDING		\$0		\$17,720,939	

I.

DUNES
COMMUNITY DEVELOPMENT DISTRICT
BRIDGE FUND

1. Recap of Community Projects Fund Activity Through January 31, 2018

Opening Balance in Community Projects Account	\$0.00
Source of Funds: Interest Earned	\$32,445.24
Community Project Fund Receipts	\$1,800,000.00
Use of Funds:	
Disbursements: Sidewalk Project	(\$112,684.56)
Median Landscape Improvements	(\$43,658.00)
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 January 31, 2018	<u><u>\$1,332,565.87</u></u>

2. Funds Available For Construction at January 31, 2018

Book Balance of Construction Fund at January 31, 2018 \$1,332,565.87

A. S.E. Cline Construction, Inc. - Sidewalk Project

Contract Amount	\$98,008.36	
Paid to Date	(\$98,008.36)	
Balance on Contract	<u>\$0.00</u>	\$0.00

Construction Funds available at January 31, 2018 \$1,332,565.87

3. Investments - SBA

January 31, 2018	Type	Yield	Due	Maturity	Principal
Construction Fund:	Overnight	1.44%		\$1,332,565.87	\$1,332,565.87

ADJ: Deposits in Transit	\$0.00
ADJ: Outstanding Requisitions	\$0.00
Balance at 1/31/18	<u><u>\$1,332,565.87</u></u>

J.

Dunes CDD
Special Assessment Receipts
Fiscal Year Ending September 30, 2018

<i>Date Received</i>	<i>Gross Assessments Received</i>	<i>Discounts/ Penalties</i>	<i>Commissions Paid</i>	<i>Interest Income</i>	<i>Net Amount Received</i>	<i>\$197,000.00 General Fund 100%</i>	<i>\$197,000.00 Total 100%</i>
11/17/2017	\$ 24,781.56	\$ 991.26	\$ 475.81	\$ -	\$ 23,314.49	\$ 23,314.49	\$ 23,314.49
11/30/2017	\$ 108,180.94	\$ 4,327.24	\$ 2,077.07	\$ -	\$ 101,776.63	\$ 101,776.63	\$ 101,776.63
12/20/2017	\$ 14,158.64	\$ 424.76	\$ 274.68	\$ -	\$ 13,459.20	\$ 13,459.20	\$ 13,459.20
12/31/2017	\$ 9,126.64	\$ 273.80	\$ 177.06	\$ -	\$ 8,675.78	\$ 8,675.78	\$ 8,675.78
1/31/2018	\$ 6,568.70	\$ 131.37	\$ 128.75	\$ -	\$ 6,308.58	\$ 6,308.58	\$ 6,308.58
	\$ 162,816.48	\$ 6,148.43	\$ 3,133.36	\$ -	\$ 153,534.69	\$ 153,534.69	\$ 153,534.69

Percent Collected 82.65%

K.

Dunes Community Development District

Check Run Summary

January 31, 2018

<i>Fund</i>	<i>Check Numbers</i>	<i>Amount</i>
<i>General Fund</i>	<i>5852-5869</i>	<i>\$117,558.91</i>
<i>Water and Sewer</i>	<i>13966-14041</i>	<i>\$466,375.28</i>
<i>Bridge Fund</i>	<i>6338-6377</i>	<i>\$89,014.79</i>
<i>Total</i>		<i>\$672,948.98</i>

AP300R
 *** CHECK DATES 01/01/2018 - 01/31/2018 ***
 YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 3/01/18 PAGE 1
 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 #
1/03/18	00155	12/21/17 9997	201712 320-53800-46000	REPLACE CHAIN LINK FENCE	*	700.00	
				AAA FENCE COMPANY OF DAYTONA BEACH			700.00 005852
1/03/18	00230	12/29/17 2211	201712 320-53800-46000	LUBRICATED/ADJUSTED GATE	*	80.00	
				ADVANCED ACCESS SOLUTIONS, LLC			80.00 005853
1/03/18	00214	12/24/17 2285	201712 320-53800-46000	JANITORIAL SERVICES	*	240.33	
				ALL SEASON HOME SOLUTION LLC			240.33 005854
1/03/18	00027	12/12/17 6-022-37	201712 310-51300-42000	DELIVERIES THRU-12/12/17	*	161.49	
				FEDEX			161.49 005855
1/03/18	00181	12/18/17 11603233	201712 320-53800-49300	LIFT-TYPE ROTARY CUTTER	*	1,523.05	
				JOHN DEERE GOVERNMENT & NTL SALES			1,523.05 005856
1/03/18	00030	1/03/18 01032018	201801 300-15100-11000	TXFER OF EXCESS FUNDS	*	100,000.00	
				STATE BOARD OF ADMINISTRATION			100,000.00 005857
1/03/18	00262	12/18/17 1352	201712 320-53800-46000	REPAIR RIDGE CAP	*	380.00	
				VALMIK WATERPROOFING SYSTEMS			380.00 005858
1/03/18	00141	1/01/18 8463368-	201801 320-53800-46000	JAN 18 - REFUSE SVC	*	356.10	
		1/01/18 8463862-	201801 320-53800-46000	JAN 18 - REFUSE SVC	*	121.67	
				WASTE MANAGEMENT INC. OF FLORIDA			477.77 005859
1/11/18	00139	1/04/18 1467	201801 320-53800-46300	CUT DOWN VINES FROM TREES	*	100.00	
				ALL AMERICAN MAINTENANCE			100.00 005860
1/11/18	00254	12/28/17 912226	201712 320-53800-49300	SERVICE INVOICE	*	1,126.50	
				BEARD EQUIPMENT CO.			1,126.50 005861
1/11/18	00020	12/29/17 07558-84	201712 320-53800-43000	3 CAMINO DEL MAR # IRR	*	10.26	
		12/29/17 22797-22	201712 320-53800-43000	3 AVENUE MONET # A	*	179.87	

DUNE -DUNES - SROSINA

VEND#	.....INVOICE.....	EXPENSED TO...	VENDOR NAME	STATUS	AMOUNT	....CHECK.....
	DATE	INVOICE	YRMO DPT ACCT# SUB SUBCLASS			AMOUNT #
1/03/18 00198	11/16/17	3024414	201711 310-51300-51000	*	145.52	
		SUPPLIES				
	11/16/17	3094919	201711 310-51300-51000	*	145.52-	
		SUPPLIES				
	11/16/17	3094920	201711 310-51300-51000	*	136.00	
		SUPPLIES				
	11/21/17	8025043	201711 310-51300-51000	*	210.56	
		SCREWDRIVER & BITS				
	11/22/17	7013460	201711 320-54900-52000	*	19.48	
		SUPPLIES				
	11/22/17	7013460	201711 300-20700-10000	*	19.48	
		SUPPLIES				
	11/22/17	7013460	201711 300-13100-10000	*	19.48-	
		SUPPLIES				
	11/29/17	20476	201711 320-53600-46050	*	51.81	
		SUPPLIES				
	12/01/17	8020736	201712 320-53600-46000	*	186.89	
		SUPPLIES				
	12/01/17	8020736	201712 330-53600-46000	*	186.88	
		SUPPLIES				
	11/16/17	3024414	201711 310-51300-51000	V	145.52-	
		SUPPLIES				
	11/16/17	3094919	201711 310-51300-51000	V	145.52	
		SUPPLIES				
	11/16/17	3094920	201711 310-51300-51000	V	136.00-	
		SUPPLIES				
	11/21/17	8025043	201711 310-51300-51000	V	210.56-	
		SCREWDRIVER & BITS				
	11/22/17	7013460	201711 320-54900-52000	V	19.48-	
		SUPPLIES				
	11/22/17	7013460	201711 300-20700-10000	V	19.48-	
		SUPPLIES				
	11/22/17	7013460	201711 300-13100-10000	V	19.48	
		SUPPLIES				
	11/29/17	20476	201711 320-53600-46050	V	51.81-	
		SUPPLIES				
	12/01/17	8020736	201712 320-53600-46000	V	186.89-	
		SUPPLIES				
	12/01/17	8020736	201712 330-53600-46000	V	186.88-	
		SUPPLIES				
			ACME TROPHIES			.00 013966
I/03718 00835	-	-	-	-	-	-
	12/24/17	2285	201712 320-53600-46000	*	116.83	
		JANITORIAL SERVICES				
	12/24/17	2285	201712 330-53600-46000	*	116.84	
		JANITORIAL SERVICES				
			ALL SEASON HOME SOLUTION LLC			233.67 013967
-	-	-	-	-	-	-
			DUNE -DUNES -			SROSINA

AP300R
 *** CHECK DATES 01/01/2018 - 01/31/2018 ***
 YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 3/01/18 PAGE 2
 DUNES CDD - WATER/SEWER
 BANK D DUNES - WATER/SEWER

DATE CHECK	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
1/03/18	00278	12/19/17	289104 201712 320-53600-46050	TEST GAUGE CALIBRATION	*	197.98	
							197.98 013968
AMERICAN BACKFLOW PRODUCTS CO.							
1/03/18	01195	12/19/17	5373 201712 310-51300-54000	JAN 18-ANSWERING SERVICE	*	186.00	
							186.00 013969
ANSWER ALL ANSWERING SERVICE							
1/03/18	00300	12/15/17	DEC-17 201712 310-51300-49100	PURCHASES 11/19-12/18	*	118.17	
		12/15/17	DEC-17 201712 310-51300-42000	PURCHASES 11/19-12/18	*	32.80	
		12/15/17	DEC-17 201712 310-51300-51000	PURCHASES 11/19-12/18	*	226.14	
		12/15/17	DEC-17 201712 320-54900-52000	PURCHASES 11/19-12/18	*	19.98	
		12/15/17	DEC-17 201712 300-13100-10000	PURCHASES 11/19-12/18	*	19.98-	
		12/15/17	DEC-17 201712 300-20700-10000	PURCHASES 11/19-12/18	*	19.98	
							397.09 013970
BUSINESS CARD							
1/03/18	00532	11/29/17	63728 201711 310-51300-31500	SERVICE THRU-11/29/17	*	1,453.50	
							1,453.50 013971
CHIUMENTO & GUNTARP, P.A.							
1/03/18	00305	12/11/17	12805360 201712 340-53600-43300	ACCT#7439-77870	*	109.79	
		12/12/17	12797413 201712 320-53600-43100	ACCT#309318-19458	*	3.69	
		12/12/17	12801078 201712 340-53600-43300	ACCT#324042-36854	*	13,142.35	
							13,255.83 013972
CITY OF PALM COAST							
1/03/18	00542	11/19/17	105864 201711 310-51300-64011	SERVICE THRU-11/19/17	*	4,914.00	
		12/10/17	105859 201712 310-51300-64011	SERVICE THRU-12/10/17	*	85,000.00	
							89,914.00 013973
CPH ENGINEERS, INC.							
1/03/18	00180	12/25/17	8255 707 201712 310-53600-44000	SERVICE THRU-12/25/17	*	42.02	
							42.02 013974
DISH NETWORK							
1/03/18	00047	12/12/17	6-022-37 201712 310-51300-42000	DELIVERIES THRU-12/12/17	*	48.80	
							48.80 013975
FEDEX							
DUNE -DUNES - SROSINA							

*** CHECK DATES 01/01/2018 - 01/31/2018 ***
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 #
1/03/18	00013	12/19/17	08787-06 201712 340-53600-43000 26 UTILITY DR # LIFT PUMP		*	10.26	
		12/22/17	24219-90 201712 330-53600-43000 3809 N OCEANSHORE BLVD		*	11.42	
		12/22/17	34722-91 201712 330-53600-43000 84 ISLAND ESTATES PKWY #		*	24.70	
		12/22/17	67654-90 201712 330-53600-43000 128 ISLAND ESTATES PKWY #		*	20.97	
		12/22/17	81997-49 201712 330-53600-43000 172 ISLAND ESTATES PKWY #		*	13.12	
				FLORIDA POWER & LIGHT CO.			80.47 013976
I/03/18	00123	12/26/17	10771293 201712 320-53600-52000 REAGENT CHLORINE		*	255.73	
		12/26/17	10771293 201712 330-53600-52000 REAGENT CHLORINE		*	255.74	
				HACH COMPANY			511.47 013977
1/03/18	00028	12/26/17	DCD001 201712 310-53600-52000 SUPPLIES		*	226.75	
				HAMMOCK HARDWARE & SUPPLY, INC.			226.75 013978
1/03/18	00515	12/14/17	4198696 201712 320-53600-52200 CHEMICALS		*	3,897.62	
		12/21/17	4202430 201712 320-53600-52200 CHEMICALS		*	2,621.54	
				HAWKINS, INC.			6,519.16 013979
1/03/18	00688	12/21/17	276967 201712 330-53600-52200 HYPOCHLORITE SOLUTIONS		*	262.09	
		12/21/17	276967 201712 320-53600-52200 HYPOCHLORITE SOLUTIONS		*	524.17	
				ODYSSEY MANUFACTURING COMPANY			786.26 013980
1/03/18	00698	12/29/17	54379 201712 310-53600-46100 OIL CHANGE-08 FORD F350		*	51.97	
				PALM COAST AUTO REPAIR			51.97 013981
1/03/18	01171	1/01/18	JAN-18 201801 310-51300-40000 VEHICLE ALLOWANCE-JAN 18		*	500.00	
				GREGORY L. PEUGH			500.00 013982
1/03/18	00624	1/01/18	JAN-18 201801 310-51300-40000 VEHICLE ALLOWANCE-JAN 18		*	300.00	
				TIMOTHY SHEAHAN			300.00 013983
				DUNE -DUNES -			SROSINA

*** CHECK DATES 01/01/2018 - 01/31/2018 ***
DUNES CDD - WATER/SEWER
BANK D DUNES - WATER/SEWER

DATE CHECK	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
1/03/18	00131	1/03/18	01032018 201801 300-15100-10000 TXFER OF EXCESS FUNDS	STATE BOARD OF ADMINISTRATION	*	300,000.00	300,000.00 013984
1/03/18	00020	12/19/17	56849 201712 320-53600-46050 RECLAIMED METER	SUNSTATE METER AND SUPPLY, INC.	*	2,509.22	2,509.22 013985
1/03/18	00298	11/16/17	3024414 201711 310-51300-51000 SUPPLIES		*	145.52	
		11/16/17	3094919 201711 310-51300-51000 SUPPLIES		*	145.52-	
		11/16/17	3094920 201711 310-51300-51000 SUPPLIES		*	136.00	
		11/21/17	8025043 201711 310-51300-51000 SCREWDRIVER & BITS		*	210.56	
		11/22/17	7013460 201711 320-54900-52000 SUPPLIES		*	19.48	
		11/29/17	20476 201711 320-53600-46050 SUPPLIES		*	51.81	
		12/01/17	8020736 201712 320-53600-46000 SUPPLIES		*	186.89	
		12/01/17	8020736 201712 330-53600-46000 SUPPLIES	HOME DEPOT CREDIT SERVICES	*	186.88	791.62 013986
1/11/18	00613	12/29/17	394266 201712 330-53600-34800 WATER TESTING		*	844.75	
		12/31/17	394264 201712 320-53600-34800 WATER TESTING		*	340.25	
		12/31/17	394265 201712 320-53600-34800 COLIFORM.9222B,DRINK WATR	ADVANCED ENVIRONMENTAL LABORATORIES	*	135.00	1,320.00 013987
1/11/18	00009	12/08/17	386 447- 201712 310-53600-41000 UTILITY OFFICE PHONE SVC	AT&T	*	287.63	287.63 013988
1/11/18	00988	12/19/17	171-797- 201712 310-53600-41000 ADMIN BLDG PHONE SVC	AT&T	*	406.91	406.91 013989
1/11/18	01190	1/01/18	JAN-18 201801 300-34300-30000 REFUND - CREDIT BALANCE	CHARLES & LOIS CHILDS	*	28.78	28.78 013990
				DUNE -DUNES - SROSINA			

DATE CHECK	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
1/11/18	01196	1/10/18 JAN-18	201801 300-34300-30000		*	233.04	
		REFUND - CREDIT BALANCE		DONALD & KATHY CIAFFA			233.04 013991
1/11/18	00115	12/31/17 123548	201712 310-53600-44000		*	123.70	
		DEC 17-LANIER/L MP C2503					
		12/31/17 123549	201712 310-53600-44000		*	30.00	
		DEC 17-LANIER/L MP W6700					
		12/31/17 123784	201712 310-53600-44000		*	89.62	
		DEC 17-LANIER/L LD425CSPF		DOCUMENT TECHNOLOGIES			243.32 013992
1/11/18	00770	11/21/17 32267	201711 320-53600-46000		*	750.00	
		TROUBLESHOOT WELL PUMP		ECONOMY ELECTRIC COMPANY			750.00 013993
1/11/18	01032	12/24/17 71876000	201712 310-53600-52100		*	16.45	
		GAS		EXXON MOBIL			16.45 013994
1/11/18	00047	12/12/17 6-029-01	201712 310-51300-42000		*	68.59	
		DELIVERIES THRU-12/12/17					
		12/21/17 6-036-85	201712 310-51300-42000		*	47.69	
		DELIVERIES THRU-12/21/17		FEDEX			116.28 013995
1/11/18	99999	1/11/18 VOID	201801 000-00000-00000		C	.00	
		VOID CHECK		*****INVALID VENDOR NUMBER*****			.00 013996
1/11/18	00013	12/29/17 00722-13	201712 340-53600-43000		*	10.26	
		200 CAMINO DEL REY PKWY					
		12/29/17 01482-41	201712 330-53600-43000		*	20.19	
		209 YACHT HARBOR DR #LIFT					
		12/29/17 09845-31	201712 330-53600-43000		*	12.84	
		18 RUE GRANDE MER #LIFT					
		12/29/17 13876-38	201712 320-53600-43000		*	9,080.64	
		101 JUNGLE HUT RD					
		12/29/17 25155-09	201712 330-53600-43000		*	47.72	
		400 CAMINO DEL REY PKWY #					
		12/29/17 39077-94	201712 330-53600-43000		*	27.08	
		HAMMOCK DUNES PKWY #LIFT					
		12/29/17 50368-83	201712 330-53600-43000		*	45.34	
		300 CAMINO DEL SOL #LIFT					
		12/29/17 53817-64	201712 330-53600-43000		*	10.53	
		2 CAMINO DEL MAR #LIFT					
				DUNE -DUNES - SROSINA			

CHECK DATE	VEND#	.....INVOICE.....	...EXPENSED TO...	VENDOR NAME			STATUS	AMOUNT	....CHECK.....	
		DATE	INVOICE	YRMO	DPT	ACCT# SUB SUBCLASS			AMOUNT	#
		12/29/17	72291-00	201712	330	53600-43000	*	29.28		
			200 NORTSHORE AVE # LIFT							
		12/29/17	75668-89	201712	330	53600-43000	*	2,134.04		
			101 JUNGLE HUT RD #WWTP							
		12/29/17	77181-10	201712	330	53600-43000	*	12.92		
			6 YACHT HARBOR DR #LIFT							
		12/29/17	77899-54	201712	330	53600-43000	*	13.50		
			37 SAN GABRIEL LN #LIFT							
		12/29/17	81622-80	201712	330	53600-43000	*	14.17		
			78 OCEAN # LFTSTATION							
		12/29/17	85764-06	201712	330	53600-43000	*	39.04		
			202 CAMINO DEL MAR #B PMP							
		12/29/17	91573-06	201712	330	53600-43000	*	193.79		
			5 OCEAN CREST WAY #LIFT S							
		12/29/17	95264-06	201712	330	53600-43000	*	12.37		
			10 GRANADA DR #B PUMP							
		12/29/17	95324-09	201712	330	53600-43000	*	17.04		
			20 GRANADA DR #B PUMP							
		12/29/17	98523-35	201712	340	53600-43000	*	3,334.03		
			101 JUNGLE HUT RD #PUMP							
						FLORIDA POWER & LIGHT CO.			15,054.78	013997
I/I1718 00385		12/22/17	RI103488	201712	310	51300-42000	*	116.55		
			POSTBASE							
						FRANCOTYP-POSTALIA, INC			116.55	013998
1/11/18 01197	1/10/18	JAN-18	201801	300	34300	30000	*	38.33		
		REFUND - CREDIT BALANCE								
						ALFRED & JERELL GONZALEZ			38.33	013999
1/11/18 00382	1/02/18	452	201801	310	51300	34000	*	1,583.33		
		MGMT FEES-JAN 18								
						GOVERNMENTAL MANAGEMENT SERVICES			1,583.33	014000
1/11/18 00123	1/05/18	10782318	201801	320	53600	52000	*	51.59		
		PHOSVER 3 ACCUVAC								
	1/05/18	10782318	201801	330	53600	52000	*	51.58		
		PHOSVER 3 ACCUVAC								
						HACH COMPANY			103.17	014001
1/11/18 01198	1/10/18	JAN-18	201801	300	34300	30000	*	52.20		
		REFUND - CREDIT BALANCE								
						THOMAS HARLAN			52.20	014002
1/11/18 00515	12/28/17	4204851	201712	320	53600	52200	*	1,516.80		
		CHEMICALS								
						HAWKINS, INC.			1,516.80	014003
						DUNE -DUNES - SROSINA				

AP300R
 *** CHECK DATES 01/01/2018 - 01/31/2018 ***

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 3/01/18 PAGE 7

DUNES CDD - WATER/SEWER
 BANK D DUNES - WATER/SEWER

DATE CHECK	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
1/11/18	01166	1/10/18 JAN-18	201801 300-34300-30000		*	74.93	
		REFUND - CREDIT BALANCE					
				SHRIPAD & VANDANA NAIK			74.93 014004
1/11/18	00688	12/28/17 277345	201712 330-53600-52200		*	305.02	
		HYPOCHLORITE SOLUTIONS					
		12/28/17 277345	201712 320-53600-52200		*	610.03	
		HYPOCHLORITE SOLUTIONS					
		1/04/18 277700	201801 330-53600-52200		*	366.23	
		HYPOCHLORITE SOLUTIONS					
		1/04/18 277700	201801 320-53600-52200		*	732.46	
		HYPOCHLORITE SOLUTIONS					
				ODYSSEY MANUFACTURING COMPANY			2,013.74 014005
1/11/18	00526	12/27/17 W0269-04	201712 320-53600-46000		*	805.00	
		FIELD ENGINEERING SVCS					
				REVERE CONTROL SYSTEMS			805.00 014006
1/11/18	00624	2/01/18 FEB-18	201802 300-13100-10000		*	115.97	
		REIMBURSE-INSURANCE					
		2/01/18 FEB-18	201802 310-53600-23000		*	349.00	
		REIMBURSE-INSURANCE					
		2/01/18 FEB-18	201802 320-53800-23000		*	115.97	
		REIMBURSE-INSURANCE					
		2/01/18 FEB-18	201802 300-20700-10100		*	115.97-	
		REIMBURSE-INSURANCE					
				TIMOTHY SHEAHAN			464.97 014007
1/11/18	00194	12/31/17 50476	201712 310-51300-42500		*	1,368.08	
		DEC 17-STATEMENT MAIL					
				SOUTHWEST DIRECT, INC.			1,368.08 014008
1/11/18	00163	12/28/17 49335881	201712 310-53600-41000		*	293.46	
		SERVICE THRU-12/24/17					
				SPRINT			293.46 014009
1/11/18	00661	12/31/17 158654	201712 310-51300-54000		*	62.69	
		TICKETS THRU-12/31/17					
				SUNSHINE STATE ONE CALL OF FLORIDA			62.69 014010
1/11/18	00972	12/18/17 66831	201711 320-53600-46000		*	43.74	
		REGULATOR REBUILD KIT					
				TOMCO2 SYSTEMS			43.74 014011
1/11/18	00520	11/20/17 3166	201711 330-53600-46050		*	1,500.00	
		ASPHALT PATCH					
				TOMOKA CONSTRUCTION SERVICES, INC.			1,500.00 014012
				DUNE -DUNES -			
				SROSINA			

*** CHECK DATES 01/01/2018 - 01/31/2018 ***
 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 #
1/11/18	00980	1/10/18 JAN-18	201801 300-34300-30100		*	14.69	
		REFUND - CREDIT BALANCE		MARK & BRENDA VOSS			14.69 014013
1/18/18	00612	1/11/18 94748011	201801 310-53600-46100		*	45.98	
		CAR PARTS/REPAIR		ADVANCE AUTO PARTS			45.98 014014
1/18/18	00355	1/01/18 82140764	201801 310-53600-41000		*	266.19	
		SERVICE THRU-01/01/18		AT&T MOBILITY			266.19 014015
1/18/18	00995	1/01/18 14304617	201801 310-53600-41000		*	95.15	
		SERVICE THRU-01/01/18		AT&T UVERSE			95.15 014016
1/18/18	00989	12/20/17 05-17835	201712 320-53600-52000		*	1,475.32	
		AWC C-205/AWC C-226		AWC INC			1,475.32 014017
1/18/18	01164	1/09/18 03351480	201801 310-51300-49100		*	219.98	
		101 JUNGLE HUT RD		BRIGHT HOUSE NETWORKS			219.98 014018
1/18/18	00621	1/16/18 46559	201801 310-51300-51000		*	99.87	
		CLEANING SUPPLIES		COASTAL SUPPLIES			99.87 014019
1/18/18	00047	1/01/18 6-044-76	201801 310-51300-42000		*	64.14	
		DELIVERIES THRU-01/02/18		FEDEX			64.14 014020
1/18/18	00385	1/10/18 RI103515	201801 310-51300-51000		*	123.72	
		POSTBASE		FRANCOTYP-POSTALIA, INC			123.72 014021
1/18/18	01057	1/11/18 22028	201801 320-53600-52000		*	47.50	
		GOKLEAN HAND SCRUB/SHINE					
		1/11/18 22028	201801 330-53600-52000		*	47.50	
		GOKLEAN HAND SCRUB/SHINE		GOKLEAN PRODUCTS LLC			95.00 014022
1/18/18	00515	1/04/18 4205345	201801 320-53600-52200		*	2,711.93	
		CHEMICALS		HAWKINS, INC.			2,711.93 014023
				DUNE -DUNES -	SROSINA		

*** CHECK DATES 01/01/2018 - 01/31/2018 ***
 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 #
1/18/18	00233	1/02/18 9900 695	201801 340-53600-46000	SUPPLIES	*	218.79	
			LOWES				218.79 014024
1/18/18	00335	1/08/18 005948	201801 330-53600-46075	PUMP LIFTING BRACKET	*	367.32	
			SIZEMORE WELDING, INC.				367.32 014025
1/18/18	00710	12/31/17 498015	201712 310-53600-46100	PURCHASE #174124	*	1,121.56	
			SOUTH DAYTONA TRACTOR & MOWER, INC.				1,121.56 014026
1/18/18	00020	1/10/18 57069	201801 310-51300-64006	SUPPLIES	*	498.93	
			SUNSTATE METER AND SUPPLY, INC.				498.93 014027
1/18/18	00214	12/28/17 451857	201712 320-53600-52000	SUPPLIES	*	203.59	
		12/28/17 451857	201712 330-53600-52000	SUPPLIES	*	203.59	
			USA BLUEBOOK				407.18 014028
1/25/18	00835	1/10/18 2289	201801 320-53600-46000	JANITORIAL SERVICE	*	116.83	
		1/10/18 2289	201801 330-53600-46000	JANITORIAL SERVICE	*	116.84	
			ALL SEASON HOME SOLUTION LLC				233.67 014029
1/25/18	01195	1/19/18 5449	201801 310-51300-54000	ANSWERING SERVICE	*	93.00	
			ANSWER ALL ANSWERING SERVICE				93.00 014030
1/25/18	00009	1/08/18 386 447-	201801 310-53600-41000	SERVICE THRU-02/07/18	*	575.26	
			AT&T				575.26 014031
1/25/18	01145	1/10/18 00001084	201801 330-53600-46050	VAC JETTED STORM LINES	*	1,375.00	
			BROWNIE'S SEPTIC AND PLUMBING				1,375.00 014032
1/25/18	00127	1/17/18 054554	201801 330-53600-46000	D2P3N104 POWERFLEX	*	824.93	
			ENGLEWOOD ELECTRIC SUPPLY CO.				824.93 014033
1/25/18	00057	1/14/18 96250907	201801 320-53600-46000	SUPPLIES	*	67.52	

DUNE -DUNES - SROSINA

*** CHECK DATES 01/01/2018 - 01/31/2018 ***
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 #
		1/15/18	96685969 201801 320-53600-46000 SUPPLIES		*	350.03	
		1/16/18	96700482 201801 320-53600-46000 SUPPLIES		*	81.58	
				GRAINGER			499.13 014034
1/25/18	00515	1/11/18	4211810 201801 320-53600-52200 CHEMICALS		*	2,608.85	
				HAWKINS, INC.			2,608.85 014035
1/25/18	00688	1/11/18	278140 201801 330-53600-52200 HYPOCHLORITE SOLUTIONS		*	282.49	
		1/11/18	278140 201801 320-53600-52200 HYPOCHLORITE SOLUTIONS		*	564.98	
		1/18/18	278474 201801 330-53600-52200 HYPOCHLORITE SOLUTIONS		*	325.42	
		1/18/18	278474 201801 320-53600-52000 HYPOCHLORITE SOLUTIONS		*	650.84	
				ODYSSEY MANUFACTURING COMPANY			1,823.73 014036
1/25/18	00603	1/16/18	93528 201801 310-53600-44000 RICOH/MP 2352SP		*	36.61	
				SMART TECHNOLOGIES			36.61 014037
1/25/18	00978	1/17/18	566261 201801 330-53600-46000 PROGRAMMABLE PUMP		*	2,313.90	
				TRINOVA-FLORIDA			2,313.90 014038
1/25/18	00214	1/09/18	459668 201801 320-53600-52000 SUPPLIES		*	14.82	
		1/09/18	459668 201801 330-53600-52000 SUPPLIES		*	14.82	
				USA BLUEBOOK			29.64 014039
1/25/18	01087	1/15/18	00002616 201801 330-53600-46000 DELIVER CHARGE-ROLLOFF		*	160.50	
				WASTE PRO - PALM COAST			160.50 014040
1/26/18	01199	12/20/17	05-17835 201712 320-53600-52000 AWC C-205/AWC C-226		*	1,475.32	
				AMERICAN WATER CHEMICALS, INC.			1,475.32 014041
				TOTAL FOR BANK D		466,375.28	
				TOTAL FOR REGISTER		466,375.28	
				DUNE -DUNES - SROSINA			

AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	3/01/18	PAGE	1
*** CHECK DATES 01/01/2018 - 01/31/2018 ***														
DUNES CDD - BRIDGE FUND														
BANK E DUNES - BRIDGE														
DATE	CHECK	VEND#	.....INVOICE.....		...EXPENSED TO...		VENDOR NAME		STATUS	AMOUNT	....CHECK.....		
			DATE	INVOICE	YRMO	DPT ACCT# SUB	SUBCLASS				AMOUNT	#		
1/03/18	00206	12/13/17	102501	201712	320-54900-46000				*	140.00				
REMOVE SIGN OFF TOLL DOOR														
A & A LOCK, INC.											140.00	006338		
1/03/18	00255	1/02/18	4667	201801	320-54900-46000				*	45.00				
JAN 18-PEST CONTROL SVC														
ABOVE THE REST PEST CONTROL											45.00	006339		
1/03/18	00252	12/24/17	2286	201712	320-54900-46000				*	493.00				
JANITORIAL SERVICES														
ALL SEASON HOME SOLUTION LLC											493.00	006340		
1/03/18	00132	12/22/17	12797037	201712	320-54900-43000				*	431.13				
ACCT#308923-19027														
CITY OF PALM COAST											431.13	006341		
1/03/18	00290	12/22/17	174101	201712	320-54900-46002				*	24,000.00				
REMOVE/PRUNE TREE LIMBS														
JASON SHAW TREE SERVICE											24,000.00	006342		
I/03/18	00312	1/01/18	01012018	201801	300-20700-10000				*	300.00-				
CONSULTANT FEE - JAN 18														
		1/01/18	01012018	201801	300-13100-10100				*	300.00				
CONSULTANT FEE - JAN 18														
		1/01/18	01012018	201801	320-53800-12100				*	300.00				
CONSULTANT FEE - JAN 18														
		1/01/18	01012018	201801	310-53600-12100				*	400.00				
CONSULTANT FEE - JAN 18														
		1/01/18	01012018	201801	320-54900-12100				*	300.00				
CONSULTANT FEE - JAN 18														
		1/01/18	01012018	201801	300-20700-10000				*	400.00-				
CONSULTANT FEE - JAN 18														
		1/01/18	01012018	201801	300-13100-10000				*	400.00				
CONSULTANT FEE - JAN 18														
RICHARD RYAN											1,000.00	006343		
I/03/18	00017	12/18/17	65153157	201712	310-53600-52100				*	609.48				
FULL PURCHASE THRU 12/18														
		12/18/17	65153157	201712	300-20700-10000				*	609.48-				
FULL PURCHASE THRU 12/18														
		12/18/17	65153157	201712	320-54900-46000				*	50.00				
FULL PURCHASE THRU 12/18														
		12/18/17	65153157	201712	300-13100-10000				*	609.48				
FULL PURCHASE THRU 12/18														
SHELL											659.48	006344		

DUNE -DUNES - SROSINA														

AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	3/01/18	PAGE	2
*** CHECK DATES 01/01/2018 - 01/31/2018 ***														
DUNES CDD - BRIDGE FUND														
BANK E DUNES - BRIDGE														

CHECK DATE	VEND#	.....INVOICE.....	...EXPENSED TO...	VENDOR NAME			STATUS	AMOUNT	.....CHECK.....
		DATE	INVOICE	YRMO	DPT ACCT#	SUB SUBCLASS			AMOUNT #
1/03/18	00198	1/02/18	01022018	201712	320-53800-22000	QUARTERLY PENSION COMP	*	1,184.83	
		1/02/18	01022018	201712	300-20700-10000	QUARTERLY PENSION COMP	*	1,184.83-	
		1/02/18	01022018	201712	310-53600-22000	QUARTERLY PENSION COMP	*	8,249.13	
		1/02/18	01022018	201712	300-20700-10000	QUARTERLY PENSION COMP	*	8,249.13-	
		1/02/18	01022018	201712	320-54900-22000	QUARTERLY PENSION COMP	*	2,400.11	
		1/02/18	01022018	201712	300-13100-10000	QUARTERLY PENSION COMP	*	8,249.13	
		1/02/18	01022018	201712	300-13100-10100	QUARTERLY PENSION COMP	*	1,184.83	
								11,834.07	006345
----- STIFEL, NICOLAUS & COMPANY -----									
1/03/18	00061	1/01/18	8463488-	201801	320-54900-46000	JAN 18 - REFUSE SVC	*	246.38	
								246.38	006346
----- WASTE MANAGEMENT INC. OF FLORIDA -----									
1/05/18	00286	12/19/17	14296240	201712	320-54900-41000	DEC 2017 - INTERNET SVCS	*	64.74	
								64.74	006347
----- AT&T UVERSE -----									
1/11/18	00206	1/03/18	102523	201801	320-54900-46000	INSTALL DOOR CHIME	*	85.00	
								85.00	006348
----- A & A LOCK, INC. -----									
1/11/18	00296	12/25/17	1271107-	201712	310-51300-49100	EMPLOYEE SCREENING	*	51.93	
								51.93	006349
----- ADP SCREENING & SELECTION SERVICES -----									
1/11/18	00185	1/04/18	1466	201801	320-54900-46000	JAN 18 - LAWN MAINTENANCE	*	800.00	
								800.00	006350
----- ALL AMERICAN MAINTENANCE OF FLAGLER -----									
1/11/18	00082	1/01/18	386 446-	201801	320-54900-41000	BRIDGE OFC TELEPHONE SVC	*	425.74	
								425.74	006351
----- AT&T -----									
1/11/18	00136	12/22/17	82069	201712	320-54900-41000	RECONNECT COMPUTER SYSTEM	*	95.00	
								95.00	006352
----- ATLANTIC COMMUNICATIONS TEAM -----									
1/11/18	00186	11/30/17	NOV-17	201711	320-54900-46000	NOV 17 - MAINTENANCE	*	250.00	
								250.00	006353
----- COAST PARKING AREA MAINTENANCE CORP -----									
----- DUNE -DUNES - SROSINA -----									

*** CHECK DATES 01/01/2018 - 01/31/2018 ***
DUNES CDD - BRIDGE FUND
BANK E DUNES - BRIDGE

DATE CHECK	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
1/11/18	00189	1/09/18 46531	201801 320-54900-52000	SUPPLIES	*	228.59	
				COASTAL SUPPLIES			228.59 006354
1/11/18	00101	12/27/17 220392	201712 320-54900-52000	DEC 17-DRINKING WATER	*	216.45	
				CULLIGAN WATER PRODUCTS			216.45 006355
1/11/18	00251	11/28/17 32290	201711 320-54900-46002	STREET LIGHT REPAIRS	*	2,957.52	
				ECONOMY ELECTRIC COMPANY			2,957.52 006356
I/11/18	00014	12/28/17 58458-04	201712 320-54900-43000	5000 PALM COAST PKWY NE	*	82.07	
		12/28/17 58618-02	201712 320-54900-43000	5000 PALM COAST PKWY NE #	*	173.35	
		12/29/17 01362-07	201712 320-54900-64002	400 HAMMOCK PKWY # STLT	*	66.46	
		12/29/17 01706-84	201712 320-54900-46002	18 BLUE HERON LN # STLT	*	26.71	
		12/29/17 10444-25	201712 320-54900-46002	5800 HAMMOCK DUNES PKWY #	*	39.61	
		12/29/17 22743-56	201712 320-54900-46002	300 HAMMOCK DUNES PKWY #	*	32.53	
		12/29/17 58528-05	201712 320-54900-43000	5000 PALM COAST PKWY NE	*	426.17	
		12/29/17 85914-06	201712 320-54900-43000	BON TERRE #NS 100E A1A-LT	*	96.78	
				FLORIDA POWER & LIGHT CO.			943.68 006357
I/11/18	00145	1/02/18 453	201801 310-51300-34000	MGMT FEES-JAN 18	*	1,416.67	
				GOVERNMENTAL MANAGEMENT SERVICES			1,416.67 006358
1/11/18	00317	1/05/18 16069	201801 320-54900-42500	CR80-PRINTS 4/1	*	756.50	
				G2 I.D. SOURCE, INC.			756.50 006359
1/11/18	00316	12/30/17 57636314	201712 310-51300-49100	PSC SPECIMEN COLLECTION	*	47.75	
				LABORTORY CORPORATION OF AMERICA			47.75 006360
1/11/18	00306	1/03/18 2535	201801 320-54900-34300	IT SERVICES-01/03/18	*	500.00	
		1/03/18 2535	201801 310-51300-49100	IT SERVICES-01/03/18	*	1,000.00	
				DUNE -DUNES - SROSINA			

DATE CHECK	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
		1/03/18 2535	201801 300-20700-10000		*	1,000.00-	
		IT SERVICES-01/03/18					
		1/03/18 2535	201801 300-13100-10000		*	1,000.00	
		IT SERVICES-01/03/18					
				RL COMPUTER SOLUTIONS INC.			1,500.00 006361
1/11/18 00259	12/25/17	71882203	201712 320-54900-52000		*	92.93	
		SUPPLIES					
				STAPLES ADVANTAGE, DEPT ATL			92.93 006362
1/11/18 00284	1/01/18	INV-0000	201801 320-54900-46002		*	7,997.00	
		JAN 18-LANDSCAPE MAINT					
				YELLOWSTONE LANDSCAPE			7,997.00 006363
1/18/18 00251	1/09/18	32510	201801 320-54900-46000		*	413.02	
		INSTALL PHOTOCELL/LAMPS					
				ECONOMY ELECTRIC COMPANY			413.02 006364
1/18/18 00039	1/03/18	16175	201801 310-51300-32200		*	900.00	
		AUDIT FYE 9/30/17					
	1/03/18	16175	201801 310-51300-32200		*	2,700.00	
		AUDIT FYE 9/30/17					
	1/03/18	16175	201801 310-51300-32200		*	900.00	
		AUDIT FYE 9/30/17					
	1/03/18	16175	201801 300-20700-10000		*	900.00-	
		AUDIT FYE 9/30/17					
	1/03/18	16175	201801 300-20700-10000		*	2,700.00-	
		AUDIT FYE 9/30/17					
	1/03/18	16175	201801 300-13100-10000		*	2,700.00	
		AUDIT FYE 9/30/17					
	1/03/18	16175	201801 300-13100-10100		*	900.00	
		AUDIT FYE 9/30/17					
				GRAU & ASSOCIATES			4,500.00 006365
1/18/18 00278	1/03/18	44349978	201801 320-54900-52000		*	31.98	
		SUPPLIES					
	1/08/18	94838585	201801 310-51300-51000		*	38.99	
		LAPTOP UPGRADE					
	1/08/18	94838585	201801 300-13100-10100		*	38.99	
		LAPTOP UPGRADE					
	1/08/18	94838585	201801 300-20700-10000		*	38.99-	
		LAPTOP UPGRADE					
	12/14/18	77598549	201712 320-54900-52000		*	193.90	
		SUPPLIES					
				SYNCB/AMAZON			264.87 006366
				DUNE -DUNES -			
				SROSINA			

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1/18/18	00154	2/01/18	80124302 201802 320-54900-23000 INSURANCE		*	6,997.88	
		2/01/18	80124302 201802 300-13100-10000 INSURANCE		*	11,112.24	
		2/01/18	80124302 201802 300-13100-10100 INSURANCE		*	1,473.29	
		2/01/18	80124302 201802 320-53800-23000 INSURANCE		*	1,473.29	
		2/01/18	80124302 201802 300-20700-10000 INSURANCE		*	1,473.29-	
		2/01/18	80124302 201802 310-53600-23000 INSURANCE		*	11,112.24	
		2/01/18	80124302 201802 300-20700-10000 INSURANCE		*	11,112.24-	
				UNITED HEALTHCARE			19,583.41 006367
I/I8/18	00318	1/09/18	378515 201801 320-54900-46000 MECHANICAL SWEEPING		*	675.00	
				USA SERVICES			675.00 006368
1/25/18	00296	1/21/18	1271107- 201801 310-51300-49100 EMPLOYEE SCREENING		*	51.93	
				ADP SCREENING & SELECTION SERVICES			51.93 006369
1/25/18	00252	1/10/18	2288 201801 320-54900-46000 JANITORIAL SERVICE		*	493.00	
				ALL SEASON HOME SOLUTION LLC			493.00 006370
1/25/18	00140	2/01/18	01252018 201802 320-54900-23000 FEB 18-INSURANCE REIMBURS		*	384.10	
				SANDY AUSBROOKS			384.10 006371
1/25/18	00022	1/20/18	01202018 201801 320-54900-52000 REPLENISH PETTY CASH		*	541.06	
				CASH			541.06 006372
1/25/18	00088	1/05/17	97110 201801 320-54900-51000 SUPPLIES		*	33.29	
		12/13/17	92905 201712 320-54900-51000 SUPPLIES		*	192.58	
		12/14/17	19675145 201712 310-51300-51000 SUPPLIES		*	111.15	
		12/14/17	19675145 201712 300-13100-10000 SUPPLIES		*	111.15	
		12/14/17	19675145 201712 300-20700-10000 SUPPLIES		*	111.15-	

DUNE -DUNES - SROSINA

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		12/15/17	19680461 201712 300-13100-10000 SUPPLIES		*	27.22	
		12/15/17	19680461 201712 310-51300-51000 SUPPLIES		*	27.22	
		12/15/17	19680461 201712 300-20700-10000 SUPPLIES		*	27.22-	
		12/23/17	94980 201712 320-54900-51000 SUPPLIES		*	175.43	
		12/26/17	21065 201712 320-54900-51000 SUPPLIES		*	7.92	
		1/05/18	97109 201801 320-54900-51000 SUPPLIES		*	22.60	
				STAPLES CREDIT PLAN			570.19 006373
I/25/18 00I85	-	1/04/18	1461 201801 320-54900-46000 JAN 18-LAWN MAINTENANCE		*	1,100.00	
				ALL AMERICAN MAINTENANCE OF FLAGLER			1,100.00 006374
I/25/18 00I77	-	12/31/17	64034 201712 310-51300-31500 DEC 18 - GENERAL COUNSEL		*	672.91	
		12/31/17	64034 201712 310-51300-31500 DEC 18 - GENERAL COUNSEL		*	881.16	
		12/31/17	64034 201712 310-51300-31500 DEC 18 - GENERAL COUNSEL		*	787.68	
		12/31/17	64034 201712 300-13100-10000 DEC 18 - GENERAL COUNSEL		*	881.16	
		12/31/17	64034 201712 300-13100-10100 DEC 18 - GENERAL COUNSEL		*	672.91	
		12/31/17	64034 201712 300-20700-10000 DEC 18 - GENERAL COUNSEL		*	672.91-	
		12/31/17	64034 201712 300-20700-10000 DEC 18 - GENERAL COUNSEL		*	881.16-	
				CHIUMENTO SELIES DWYER P.L.			2,341.75 006375
1/25/18 00305	-	1/17/18	466426 201801 300-13100-10000 SUPPLIES		*	508.95	
		1/17/18	466426 201801 310-53600-52010 SUPPLIES		*	508.95	
		1/17/18	466426 201801 320-54900-46000 SUPPLIES		*	508.95	
		1/17/18	466426 201801 300-20700-10000 SUPPLIES		*	508.95-	
				USABBLUEBOOK			1,017.90 006376
1/26/18 00319	-	1/25/18	752 201801 320-54900-46000 REMOVE SKID MARKS		*	300.00	
				P.S.I.			300.00 006377
				TOTAL FOR BANK E		89,014.79	
			DUNE -DUNES -	SROSINA			