

Dunes
Community Development District

April 7, 2017

Dunes Community Development District Agenda

Friday
April 7, 2017
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 10, 2017 Meeting
 - B. March 10, 2017 Meeting
- IV. Reports and Discussion Items
 - Status Report on New Toll Collection System
 - Discussion on Restoration of Marsh “TB” or Conversion of Marsh “TB” to a Lake
 - Update on Evaluating Stormwater Utilization from Hammock Dunes Lakes and Additional Reclaimed Water from Palm Coast
 - Discussion of Staffing Issues
 - Discuss Approach for the DCDD to Provide Community Project Funds to the County for Dunes Restoration Projects on Public Property at the Ends of Jungle Hut Road, 16th, and Malacompra
 - Community Projects Report (will be distributed at meeting)
 - C. Review Proposed FY 2018 Budget and Adopt Resolution 2017-04 Accepting the Proposed Budget and Setting August 11, 2017 as the Date for the Public Hearing to Adopt the Final Budget
- V. Staff Reports

- Attorney
- Engineer
- Manager - Bridge Reports and Traffic Comparison for March (will be distributed at meeting)

VI. Supervisors' Requests and Audience Comments

VII. Financial Reports

D. Balance Sheet & Income Statement

E. Construction Schedule

F. Special Assessment Receipts Schedule

G. Approval of Check Register

VIII. Next Meeting Scheduled for May 12, 2017 @ 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

The regular meeting of the Board of Supervisors of the Dunes Community Development District was held Friday, February 10, 2017 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
Dennis Vohs	Treasurer
Charles Swinburn	Assistant Secretary (by phone)
Rich DeMatteis	Assistant Secretary

Also present were:

Richard M. Ryan	District Manager
James Perry	District Representative
Tim Sheahan	Utilities Manager
Michael Chiumento	District Counsel

The following is a summary of the minutes and actions taken at the February 10, 2017 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 13, 2017 Meeting

Mr. Leckie asked if there were any changes to the minutes. There being none,

On MOTION by Mr. Vohs seconded by Mr. DeMatteis with all in favor the minutes of the January 13, 2017 meeting were approved.
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B. January 25, 2017 Special Meeting

Mr. Leckie asked if there were any changes to the minutes.

Mr. Ryan stated I just note that we received the verbatim minutes from the court report and they are 59 pages. The verbatim minutes will be made available, we will put them on the website. If anyone wants to go through them, I'll forward you the file.

Mr. Leckie asked we need to put them on the website?

Mr. Chiumento responded that meeting, yes. Once the case is resolved and closed then they become public. Had this case gone on, you would file them with the Clerk under seal and they would remain confidential until the conclusion of the litigation. After the voluntary dismissal the case is closed and then we can put them on.

Mr. Ryan stated also it's filed in the court and the court closes it so it may be a month or more.

On MOTION by Mr. Vohs seconded by Mr. DeMatteis with all in favor the minutes of the January 25, 2017 special meeting were approved.

FOURTH ORDER OF BUSINESS**Reports and Discussion Items****C. Community Projects Report**

Mr. Sheahan stated the intersection is basically complete so that number, the 87% complete number will change. I don't think it will be 100% because we were under that number to begin with. I'll update that number.

Supervisor Crahan joined the meeting at this time

Mr. Leckie asked Dick, will you give us an overall view of this?

Mr. Ryan stated as far as the community projects report, we finally have a concurrence with our auditing people down in Ft. Lauderdale. There is a slight difference between this and their report only because my records reflect January 31st closing whereas theirs is December 31st so a few of the bills they have not recorded in their records but other than that, they are identical and at this point everything that we have in the works is essentially complete so we now have some additional funds, \$900,000 of which is earmarked for the county and the Hammock drainage system. There are still several hundred thousand dollars available for community projects at the boards discretion based on the revised agreement we have with the county.

Mr. Leckie stated under item A we have something about the community project funds, should we talk about that now? That's the excess money you're talking about I assume?

Mr. Ryan responded yes, Rich requested that the board consider allocating some of the community project funds to dune restoration and I said I'd put it on the boards agenda and now it's up to the board to do what they want with it.

Mr. Leckie asked what do we have, roughly the difference here is \$300,000 or \$400,000?

Mr. Ryan responded right, take \$900,000 off that number plus there's another maybe \$20,000 to close out. You've got \$300,000 or \$400,000.

Mr. Leckie asked have you had any requests from the county to use that \$400,000 for dune restoration?

Mr. Ryan responded no. That has been designated by them for the Malacompra drainage area so there's been no request of modification from the county.

Mr. DeMatteis stated I know that we had excess funds. I represent the Ocean Hammock district and that Hammock Dunes association has met with the county about sharing in gathering funds for the dunes restoration; most of the funds will be 50/50 match by the Florida Department of Environmental Protection to continue to rebuild the dunes. I figured since a lot of beach customers come across the bridge, I believe there's a nexus to the beach. We funded the ocean rescue facility with these funds and so on. I thought this would be a good use to contribute to that overall effort which will be \$10 some million dollars just in these couple of miles that we're involved here in the district.

Mr. Crahan asked is it that or just the Jungle Hut and 16th Road access points? You're talking about a broad expansive beach or just in the proximity of the beach access where the nexus would be with the community access?

Mr. DeMatteis responded it is segment four, which basically covers Hammock Dunes, Ocean Hammock, and Hammock Beach Club. It's about 3 or 4 miles.

Mr. Vohs stated I thought this was a good idea but I've had many discussions on this topic and the view of the people involved is as soon as you show any money, FEMA declares that it's not an emergency area. You can't have this discussion until FEMA and DEP, which sends all the money, not to the area to be repaired but they send it to the county and eventually it might get down to the people putting in the request. The issue is that an early dedication of this will end up wiping that portion out, i.e. the Sidoux property which had a breach and all of the dirt

came in. When the homeowners association pushed all the dirt back out onto a dune, FEMA took the approach that it was no longer an emergency situation and so they wouldn't consider funding for it. I think it's what we should do but I don't know that right now is the time that we can do it. I know at Hammock Dunes they received the permit a couple days ago. They are doing it under basis of borrowing the money. FEMA is taking the position that they don't know if dune reworking is fundable activity. Everybody is doing it based on FEMA, but FEMA hasn't given the okay that it is an emergency.

Mr. DeMatteis stated it's not my knowledge that there's any indication that the dune restoration of six cubic yards, which FEMA would provide, is not something that they're willing or have been able to do in the past.

Mr. Ryan stated just as a point of information this morning there was an article about FEMA turning down Flagler County for debris removal so again, they can be very picky when they want to be and so I think your point is well taken.

Mr. Vohs stated I think it's a good place that we should plan on targeting but we may want to wait until we get something. I thought it was a great idea and then I was battered by the people who are dealing with the three government agencies because every time they get an agreement, the next government agency has a reason that it can't be done that way. I think it's worthwhile. Maybe what we should do is make sure we don't target that money for something else until we get to a time where we get where we can target it.

Mr. Ryan stated the item can be tabled for the time being and when the timing is more appropriate to bring it back up but right now there's no action pending on any other expenditures.

Mr. Vohs stated I don't know if you've heard anything as to what the county is proposing with this request for funds and what it's going to do with Jungle Hut and 16th Road. It seems to me it winds up benefitting DCDD as well because right now we have an open breach.

Mr. DeMatteis stated it's my understanding that the county is getting FEMA money for all the parks, 100%, they don't have to match any of that and that includes Washington Oaks so they intend to plug all those beach access gaps. The engineering firm that they've contracted with who Hammock Dunes is also using to piggy back on is coming up with some proposals to provide access over those dunes for heavy equipment for ocean rescue and various other matters so they can't just build an old fashioned sand dune with a wooden walkover, they have to have

some other mechanism of getting the equipment out. Whether that equipment has to go out right there or a gate or some kind of road matter over it, that's part of the proposal that's going to be coming back to the county.

Mr. Leckie stated at this point this item is tabled for the moment.

Mr. Vohs stated I think we should remind ourselves of this if any other requests come up.

Mr. DeMatteis asked is there some inclination to do this in the future?

Mr. Vohs stated I think it ties into the issue of people getting across to the beach, which is one of the things we were allowed to spend our money on.

Mr. Ryan stated I'll just caution you that the ocean rescue stations were in the agreement with the county which makes the nexus connection a little different than like Hammock Dunes Parkway was a direct correlation and was a real nexus to the bridge and to the traffic. The beach may be a stretch in tying that as a nexus to increase traffic over the bridge because essentially it's a private beach.

Mr. Crahan stated not where the county parks are. If the scope is constrained to 500 feet either side of Jungle Hut or 16th Road, that's clearly a public access point for recreation.

Mr. Ryan stated right the two points and Malacompra even though it's not really in the district, it's adjacent to the district.

Mr. Crahan stated I would also say we have a vested interest in plugging the Jungle Hut gap for our own wellbeing.

Mr. Ryan stated I agree I'm just saying there's a difference in why we did the ocean rescue and this is different.

Mr. Vohs stated I thought we discussed early on that our justification was that it attracted more people coming across the bridge so it would make it make sense. I don't know how that ties if the dunes are owned privately.

Mr. Ryan stated what we're talking about is repairing at least in part the public access areas meaning Jungle Hut and 16th Road. It's pretty clear that there is a connection.

Mr. Leckie stated however you're saying that FEMA has agreed to pay for 100% of repairing the parks.

Mr. Vohs stated I think so.

Mr. DeMatteis asked who's the arbitrator of the nexus discussion?

Mr. Ryan responded it's a legal argument.

Mr. Perry stated I think you're fine. It doesn't necessarily mean an increase but even just maintaining your traffic flow.

Mr. Ryan stated there's a couple of cases that were down in southern Florida where they used the beach as the basis and the court ruled against them so that's why I'm saying that there are some issues that may or may not be there but in this case, certain aspects that I think are pretty clearly we could find. The other ones may be a little grey but by maybe going and discussing with the county and having it as a county – Dunes CDD agreement we could get around it.

Mr. DeMatteis stated and even if they get full funding for the park beach accesses, those beach accesses alone don't survive without continued dunes supporting them on both sides and I think if you add the tourism aspect and the safety of this facility aspect, it's two things that I think increases the susceptibility of it.

D. Review and Take Action as the Board Deems Appropriate on the Settlement Agreement Regarding Capacity Fees Matter

Mr. Chiumento stated after our special board meeting we had discussions with counsel for the plaintiffs and in a nutshell staff, Mr. Leckie, myself, and the other side have crafted a settlement agreement that is here before you that would need to be accepted by the board. If accepted by the board I am told, I have not seen signatures that the other side has already signed it and is waiting on approval and that settlement agreement is essentially if we elect to pay them \$20,000, they will dismiss with prejudice their lawsuits against us. They have agreed to that. Obviously there was a little negotiation but not a whole lot so if the board would choose to do that, the settlement agreement is before you.

Mr. Leckie stated I think the \$20,000 is for the total of those three lawsuits.

Mr. Chiumento stated that's right, it's \$20,000 to all three plaintiffs. How they elect to divide up those funds is amongst themselves.

Mr. DeMatteis asked is there anything that these individuals behind these LLCs own some other rental properties that they haven't sued on yet, that they could come back and sue for those?

Mr. Chiumento responded no there's nothing in that agreement that deals with that. For example if Mr. Milo had three other companies could he himself through that entity bring a same

or similar suit, this does not address that. To do that, we would need Mr. Milo himself and their principle waiver of a claim. This settlement agreement doesn't prevent anybody from bringing a claim against us on a same or similar basis. It just disposes of the lawsuit.

Mr. Leckie asked what's your recommendation? We go back or do you think we need to close this as it is and move forward or we need to go back and try to get a waiver on future claims?

Mr. Chiumento responded I'm trying to think of a way that structurally we would have the shareholders or members of these LLCs waive their claims related to this amended rule that would be binding on other companies that they may be associated with. Not that it can't be done but at this point it would take some time. If you like it, we could craft it, I don't think that's a problem but for example Mr. Milo, if he's partners in another entity to what percentage controlling or not, how would that affect binding him and his other entities. I'd have to think through that. It may be cumbersome.

Mr. Leckie stated my feeling is we tailor the settlement for the \$20,000, we got these three off the table. It looks like with him wanting to settle he doesn't want to spend more money on this kind of situation so I question that we try to get the waiver this time because if it will hold this up, I'd rather get this off the table for the \$20,000.

Mr. Crahan stated I agree with you.

Mr. Vohs stated I agree.

Mr. DeMatteis stated I agree, but we shouldn't be surprised if something else happens.

Mr. Vohs stated my only concern is this time they know they haven't spent the money and the next lawsuit they haven't spent the money and this one went through in two and half years so even if you don't do anything, you spend a lot of money and they won't have that investment in.

Mr. Ryan stated Milo just received a \$27 million bank loan. It's one of those as the article points out that once you have the basic technology as he stated it and the systems to deal with these, it's not like you have to add hundreds of more people, the computer systems make it easier.

Mr. Chiumento stated one of the things I've always thought about this is now that rentals are restricted and the number of people exceeding that starts to decline over time, that pool of individuals that were assessed probably is not going to expand.

Mr. Ryan stated we're still filing against people and most of them are people just using an excessive amount of water. A senator just filed a bill essentially duplicating the original bill and has re-filed it in the legislature.

Mr. Leckie stated I was just in the Clerk's office and they mentioned that another one is being brought up.

Mr. DeMatteis stated when the first bill happened three years ago it was from, if you have an ordinance in place, that ordinance would stay. This one doesn't. It basically voids whatever the county has done if it was to pass.

Mr. Vohs stated it would seem that if somehow they came back, as long as we didn't engage in the litigation we'd probably restricted in damages to what we were funded by the fines that they had.

Mr. Chiumento stated that is correct, I think I told you an incident where the City had a stormwater ordinance and we challenged it as though it were an unconstitutional tax. Under that scenario, the law requires them to return all the money. In this scenario the law is absent as to what would happen if an ordinance or rule was deemed inappropriate. Whether it would be limited to returning it to that individual who appealed or the whole class. It's just not clear.

Mr. Leckie asked Charlie do you have any comments about signing this agreement?

Mr. Swinburn responded no I agree with what you have to say Jack.

Mr. DeMatteis asked can the confidentiality section in paragraph three be strengthened in any manner?

Mr. Chiumento responded that confidentiality agreement is intended to keep Milo and his entities quiet, but this settlement agreement is discoverable as public record but him discussing it with other people is off limits. There are limits on what we can do on that issue. The LLCs, its entities and its officers are all restricted from talking about this. Hard to enforce, but it's there.

On MOTION by Mr. Vohs seconded by Mr. Crahan with all in favor to accept the Settlement Agreement and Authorize Chair or Staff to Execute the Agreement.
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Mr. Vohs stated so it's the financial aspect of the agreement that's confidential not that the agreement was arrived at or concurred with? What are the nuances of that confidentiality? It

says the financial terms of this agreement shall be treated as confidential. It didn't say anything that we achieved or struck a settlement.

Mr. Chiumento responded this is about the financials terms of the agreement, what was paid. It's all public record anyway.

Mr. Vohs stated if I have a constituent that comes up and says "I understand that you guys have settled" I know that person could find out through the public record, but can I respond to that or not?

Mr. Chiumento responded you can say that it has been resolved. The terms and conditions of the agreement, I can't discuss. We just want to minimize his discussion in the community.

Status Report on New Toll Collection System

Mr. Ryan stated they're moving forward with all of their installations and putting in a new program. I don't know whether we're going to get it done by the end of February but I'm hopeful still. I'll update you by email if we do that. Otherwise, it will be March. Hopefully it will still be March 1st but most likely where we are in the month, it's going to be April.

Mr. DeMatteis asked what is the hold up because you originally thought it would be the end of January.

Mr. Ryan responded the treadle from Germany was the hold up. Until that went in and then they started syncing up the new computer systems, the computer program, with the old one. Both of them have to be functioning to make the transition so that's what they're installing there right now; installing the program and starting the testing of the program. It's possible that it could get done by the end of the month, I just don't know.

Mr. Leckie asked what are we doing to do as far as telling people about the change from \$2.00 to \$2.50. How will you communicate that?

Mr. Ryan responded I think we will do it with the water bills and we'll probably take some ads in the paper as a public notification.

Mr. Vohs stated I've got a column coming up here at the end of February so it's worth mentioning.

Mr. Ryan stated yes and put it on the website. A lot of people are going to care less but those that are interested we will have an explanation available that they can look up.

Mr. Crahan stated if we have it written up with the homeowners association, they might be willing to let us use their email address.

Mr. Ryan stated the issue now is that we've got 19,000 accounts which is probably more in the order of 40,000 different people because almost all of these have multiple cards so one account, like the school department, they have 50 buses so it's a lot of people out there that are affected.

Mr. Vohs asked this axle counter, where is that physically going to be? Is it before the tollbooth?

Mr. Ryan responded yes.

Mr. Vohs asked so it's far enough that an 18-wheeler would've tripped all axles by the time the driver is at the tollbooth?

Mr. Ryan responded yes and they also do a count. The toll attendant physically looks at the vehicles. I assume the axle count is done in a way that would pick up those axles. Basically they just look and punch in the code that is there.

Mr. Vohs asked so what's the purpose of this axle counter?

Mr. Ryan responded it's to double-check what's going on.

Mr. Vohs asked does it automatically trigger a number that the toll collector?

Mr. Ryan responded it can but they're just hitting the button saying 2-axle car or 3-axle, whatever it is. They punch it up and it's either scanned or collected.

E. Discuss CPH Engineering Proposal for Evaluating Stormwater Utilization and Additional Reclaimed Water from Palm Coast

Mr. Ryan stated we're going to put a hold on this. The one aspect we will tell them to proceed with this is the weir up at the north end to make recommendations on what it would take to make that a viable device to drop the levels of the pond. The other parts of the proposal are too intermixed with Palm Coast. In other words are we paying for services that Palm Coast should be paying for? They're doing an evaluation of Palm Coast for what size force main they're going to put in. It almost seems that we shouldn't be paying for any of that. Palm Coast needs to have an evaluation and once they complete that evaluation we can look at it and determine a lot of things ourselves so we're basically telling them to hold off.

Mr. Sheahan stated and not only that, a number of years ago, we had them do a hydraulic analysis of getting more water and what size pipe that would be, what route it would take. So we've got that report so they've already done a substantial amount of hydraulic modeling on that.

Mr. Ryan stated to continue on with the process, we're going to take our portable pump and we have a location over by the tennis courts at Hammock Dunes and there's a manhole there that we think we can tap into the lake system and from there draw down from the lake system on the south end. If that proves to be viable then what we'll probably plan on doing is putting in a submersible pump in a manhole over there and tap into the reclaimed water line that runs right by the tennis courts. Knock on wood this is a viable area to tap into the lake system in the south end and if it is we have a pretty reasonably cost way to get additional water so it frees up worrying about the north end. At some point we obviously want to have either both of them, or the north end connection we know works and we won't know for a few weeks whether we can get into the south end.

Mr. Sheahan stated we had a meeting with Daniel Baker and Steve Sorrel from the Ocean Hammock golf course a week ago or so and they outlined when their needs would be and starting in April, May and June they're going to be needing water for replanting the golf course and the growing period so we need to look at doing something to fast-track this project rather than wait the six months that they have in their schedule here to find out how much water we have. I thought we could jump on something like this and find out how much water we could get.

Mr. Ryan stated if we can't tap into here, then Ocean Hammock is going to have a problem and we've already said that we can't guarantee anything. We're moving forward but until we find out, we can't guarantee you the kind of water you want. Their conclusion was if that was the case instead of doing four holes at a time, I think it spreads it out a little more and do two or three holes or whatever it would take them an additional six weeks or whatever to get the course open. I think they're shooting for October 1st.

Mr. Swinburn asked is there any way, other than waiting for rain to lower the salt?

Mr. Ryan responded no.

Mr. Leckie stated so you can't use the northern ponds because of the salt there.

Mr. Swinburn asked did you talk to Palm Coast about the water in the lakes?

Mr. Sheahan stated we had talked about that with Daniel Baker and Steve brought that up, could we push Palm Coast to give us more water, but practically speaking that's not really going to have a big effect.

Mr. Leckie stated I thought we talked when Hammock Dunes came. The force main is only so big and the problem is the size of the force main, not that there is water available.

Mr. Sheahan stated right now we're thinking about 900 gallons a minute or 1,000 gallons a minute from them. We can take more than that but we don't have the demand for it so that theoretically we could ask them for their max and try to push some water out there.

Mr. Ryan stated the problem is we push it out to what end we don't know and that's the big risk. You start spending money and time to flood it and the cost associated with it and it doesn't significantly reduce the conductivity in the lakes so there's no way to test it. There's no way to go out and say, let's grab a bucket of this.

Mr. Vohs stated what if we preemptively fill our lagoons?

Mr. Ryan stated we usually do that right before the start of the season. We try to get as much as we can in there but again it only takes a matter of several weeks with high demand that we get in May and that's when it really hits, starting May through the 1st of June, that's always the first period for it because we don't have the summer rains. Every time we've had an emergency situation it's been in May or the 1st of June. We will fill the lagoons as much as we can but if you get three or four weeks of no rain and the high demands, that water is gone.

Mr. Leckie asked are the lagoons filled now? Why wouldn't we fill them now?

Mr. Sheahan responded they're not at the overflow.

Mr. Crahan stated a slightly different question because obviously Palm Coast expansion won't help anything with this because it's long term. Is it possibly that Palm Coast without our participation would decide on some smaller piping?

Mr. Ryan responded no. What we want for additional flow, they want to get rid of very large quantities of water because it just simplifies their operation so whatever they put in is going to be more than adequate for our needs. The only question that remains from our standpoint is do we put in a new pipe from the intracoastal over to here or because of the grade of flow that they are going to be putting out, can we get what we want in the existing pipe. They have to do their analysis for how much water they want to put into the intracoastal. Once they get that analysis done we can look at it and say is that enough for us or do we have to still put in a larger main or

a separate main to give us the flow we want. Long term, that is going to be a very significant advantage to us to have that reclaim from Palm Coast however we end up doing it, as well as having the water available from the south end is an important aid as well.

Mr. Leckie asked is this going to be a temporary thing or is it going to be permanent?

Mr. Sheahan responded what we were planning on doing is setting our portable pump up over here by the tennis courts. West of that that's where the 12-inch reclaim water main runs through that easement.

Mr. Leckie stated okay, so you would pump it into that line that's already there.

Mr. Ryan stated that's what makes it cost effective is that we can get into existing mains without spending a lot of money.

Mr. Sheahan stated and then we can valve it over here so that we can treat it in accordance with that permit.

Mr. Leckie stated so this is something you can do between now and April when they want the water. That's a good deal. I thought before that the force main we had, we could get 2 million, 200,000 gallons a day from Palm Coast and that was limited because of the size of the pipe. You're saying that pipe can still take more?

Mr. Sheahan stated what we want to do is expand the size of the main from the Palm Coast plant to the intracoastal and not touch this part that comes back to the plant.

Mr. Leckie stated okay the limiting factor is from this side of the river to the plant?

Mr. Ryan responded the entire pipeline is limiting. In other words we could get a maximum of about 1600 gallons a minute which is roughly 2 million gallons a day and we can't get anymore than that with the existing pumping system. The only way we can get more flow is if we took pumps with a much higher head and forced it through but that still doesn't gain as much so what they're going to do is put a larger pipe in so that instead of getting 2 million gallons into the intracoastal, they may want to get 5 or 6 million gallons. Once they get that large flow then the pressure drops across the intracoastal to our plant it may be adequate that we don't have to do anything with that 12-inch line. Until they design their pipe, we can't know whether we have to do anything further or whether we leave the old pipe alone and have enough water.

Mr. Vohs asked where do they discharge it into the intracoastal?

Mr. Ryan responded right by the bridge.

Mr. Crahan asked what is the cost to us?

Mr. Ryan responded the cost to us is depending on how we structure a deal with Palm Coast but we would say we will participate to whatever degree, 10%, 5%, whatever becomes logical in exchange for the capability to get x-million gallons a day on demand for the next 50 years. The cost is undetermined at this point. It depends on what kind of a deal we get from them. As far as can we get an indefinite deal for x-million gallons of water then that's worth a lot more than something restrictive. At this point we don't know what size main, we have no clue about the cost but the concept of having a reliable permanent supply is very important because the lakes are not a permanent answer. They may be some years, some years they may not be.

Mr. Crahan asked why would Palm Coast always be a reliable source? Everybody runs short of water.

Mr. Ryan responded the wastewater plant is using 10 million gallons a day and then they're running that from the other plant over to this one.

Mr. Sheahan stated a new plant that's at US 1 North, they're building that second wastewater plant up there.

Mr. Ryan stated in any event it is 10 million gallons a day that they have to get rid of. That's more than we need so the answer is it becomes a long-term solution.

Mr. Leckie stated what we're going to do on this proposal for the engineering, we're just going to do it on the weirs and the rest of it, we're going to sit on. Do we need a motion?

Mr. Sheahan stated we want them to give you authority to approve this up to a certain amount with the understanding that we will reduce the scope.

Mr. Ryan stated authority to issue segments or portions of this proposed contract up to amount of say \$10,000. Right now the only thing we're planting on them is the weir study and evaluation.

Mr. Leckie stated I would rather give you authority of up to \$15,000 because the weirs is \$7,800.

Mr. Sheahan asked what about the effluent analysis with Palm Coast?

Mr. Ryan responded I still think we need to talk with Richard first and sit down and say what are you trying to do and where are you in your evaluation because I don't see paying for anything on that until we find out what they're doing for Palm Coast.

Mr. Vohs stated I'm willing to go with 20. I'd rather not hamstring him with a financial limit but a scope.

Mr. Leckie asked if we gave you \$15,000 or \$20,000 would that be better?

Mr. Ryan responded \$20,000 is fine. I don't see us needing anything at this minute other than the investigation of the weir. I think we need to really find out the Palm Coast deal before we do anything further.

On MOTION by Mr. Vohs seconded by Mr. Crahan with all in favor to authorize use of an amount not to exceed \$15,000 to evaluate the weir and effluent projects.

Mr. Swinburn stated a comment on the contractual language that includes the weir. I don't know if this is language you will use to button down what they're going to do but in the event that it is, under scope of services paragraph roman numeral I, subparagraph c, "prepare an opinion of probable cost to support the pumping system and weir structure improvements recommended", there's nothing in the preceding language or subsequent language that tells them to make recommendations about the weir structure.

Mr. Crahan stated yes, it says to identify and analyze but not necessarily make recommendations.

Mr. Ryan stated I think we would structure the language to get what it was we wanted from them rather than relying on their language.

Mr. Swinburn that's what I'm referencing, to perform the work within the scope of services rather than directing them to make recommendations.

Mr. Ryan stated invariably when we draft a contract with anybody like this we use our own language and then reference their proposal to our agreement so we try to keep our language up front and just use their proposals as a reference.

F. Acceptance of the Fiscal Year 2016 Audit Report

Mr. Leckie stated we've all read it completely.

Mr. Ryan stated this is referred to as a clean audit when they make no recommendations or follow up.

On MOTION by Mr. Crahan seconded by Mr. Vohs with all in favor to accept the Fiscal Year 2016 audit.

Mr. Leckie stated on page 20 it has that we have \$20 million in the bank, is that correct?

Mr. Perry responded yes.

Mr. Leckie asked is there any feedback at all about the Golden Lion situation? Have we heard from them in the last month?

Mr. Ryan responded no I sent them an email requesting that they send us a copy of their proposed license agreement, they had taken our standard and modified it. I haven't heard a word from them and of course they have not gone before the City yet either so I suspect that they are waiting until they go before the City. I'll talk to Charlie Faulkner and ask him what the delay is but they may have had to prepare a lot more than they were anticipating for the meeting with the City.

Mr. Crahan asked what's the sequence in the change of land use versus the city's proclamation of one way or the other? Is it one before the other?

Mr. Ryan responded City Council would probably have a meeting to say whether they would accept the project as proposed and then do the change. If they're not going to accept the project as proposed, there's no sense in doing a modification to the zoning so I would suspect they would hold a workshop, get a sense, and then have a meeting to approve the concept and then go into a zoning change.

FIFTH ORDER OF BUSINESS

Staff Reports

A. Attorney

There being none, the next item followed.

B. Engineer

Mr. Sheahan stated the intersection improvements we've already talked about. That's substantially complete. Wastewater plant design, we've got some preliminary draft plans that we're reviewing. We've got another review meeting scheduled in a couple of weeks. Hammock Dunes Parkway we replaced the two sabal palms up there that weren't doing well and completed the annual mulching and the trimming of the hangers left over from the hurricane and raising the canopy. I have nothing new to report about the marsh situation.

Mr. Vohs stated my understanding is that the St. Johns people, the scientists there, whoever that is, is doing research for them. Apparently these land banks, they have to find ones specifically to mitigate with the growth that supposed to be in there. He hasn't been able to find

that but he's certain he will but he needs a few more weeks. I think the game plan they have is they're going to do all this work, find out from St. Johns what St. Johns would grant, find out what it's going to cost for a mitigation swamp for the area and then have an estimate from I think Kline for doing the work.

Mr. Sheahan stated the estimate that we had done was for dredging that whole area.

Mr. Vohs stated apparently Kline told them if they don't have to haul away all the dirt, it's a big differential. The equipment apparently Lantier had said they could come across this property so they don't have to come across the golf course with the equipment. St. Johns was wrong originally when they told you it would grow back in 60 days because were at the 120-day mark now and there's not much growth there and we probably need to do something. There's some pallets and wood in there. Every time I come by there people ask what are you going to do about this. We don't know which builder it was but it looks shoddy.

Mr. Sheahan stated 16th Road and the Villas storm sewer cleaning, we were up there for almost two weeks cleaning the storm sewers up there. A lot of it's 48-inch sewers so it's a lot of work.

Mr. Ryan stated I've said in the past that we have stormwater management under the general fund budget and we allocate a small amount each year, \$20,000 or \$30,000, many years we don't spend it. This is the first instance where we had an unusual event where the sand came down and got on the road at 16th and then in turn backed up into the storm drains so the task of getting it out of there was very significant. The system was working but it would have created problems in the future. We have a choice; we have about \$190,000 in reserves in the general fund. That's small change for this kind of thing if you have a real issue. This one wasn't that bad, it only affected a small area but it does point to the fact that we need to be probably putting away more funding reserves for doing an extensive cleaning at some point in the future. When that is, I don't know because we haven't had any real problems except a few minor problems in the entire district over the past 20 years. It's more of an alert that it's coming and if we have another storm event like that it could be very significant. I think next year in the budget we need to start allocating a little bit more under the general fund storm drain for this kind of emergency.

Mr. Leckie asked so what did this cost?

Mr. Sheahan responded \$50,000. We only had \$40,000 in that line item budgeted for that so we're going to be over budget.

Mr. Crahan asked wouldn't it be better to do an annual pick a neighborhood and do an area or something like that and progressively work through.

Mr. Ryan responded the answer is yes and no. Theoretically that works but they say with no indication that we're having a problem anywhere in the system, except for a couple of what were basically design faults, contractor error where they put the drains in the wrong way. Other than those, we have had no problems. So to go out and start cleaning something that's not an issue.

Mr. Crahan asked do we have inspection video or anything like that?

Mr. Ryan responded we could do that but we have not done it because the simplest answer is, is it flowing, is there water standing after the water flows and the answer is yes, the water flows, and no there is no standing water. Simple observation tells you that the system is working.

Mr. Leckie asked didn't we have to put a trolley down one of the things out by the ocean to inspect the pipe to make sure it was laid correctly? This was not for stormwater but for wastewater. My point, can't you put something down there like a trolley and go through with a camera on it?

Mr. Ryan responded that's what I'm saying, but you can also stand at the manhole and go to the discharge point in the lake or whatever and if there's no standing water in the manhole and water is flowing out into the lake, you don't have a problem.

Mr. Sheahan stated to be more proactive based on what we saw for just cleaning this small area, it would behoove us to get our own equipment - get our own truck, get our own TV.

Mr. Ryan stated a truck is about \$150,000 to \$200,000.

Mr. Sheahan stated get a TV, another \$75,000 or \$100,000, you're talking about a pretty big investment capital to do that if you wanted to be more proactive.

Mr. Ryan stated it's much cheaper to hire these people on a one-off situation but when you say okay we're going to do an annual thing then you get into manpower, capital equipment and other things.

Mr. Crahan stated but you could do a specimen or a sample now, just to see and particularly after having this event and see what the conditions are in a couple of representative areas.

Mr. DeMatteis asked do we have that problem on Jungle Hut with the sand coming in?

Mr. Sheahan responded no, of course there's not an extensive drainage system on Jungle Hut.

Mr. Ryan stated we had all these laterals coming off of 16th. On Jungle Hut you don't, you don't have anything.

Mr. DeMatteis asked does the City of Palm Coast have that equipment?

Mr. Ryan responded oh yeah.

Mr. Perry stated but they're going to charge you market rates.

Mr. Ryan stated, yeah they know what the other people are charging.

Mr. Leckie stated I think the main thing is there's a flag here that says, if this happens, it could be an awful lot of money if an incident does happen and we need to reserve for it.

Mr. Ryan stated right I think we need to start building our reserves because a new system whether it's a storm drain, water or sewer system is generally pretty maintenance-free for an extended period of time, but at some point, it stops being that way and it becomes sinkhole. I don't think we're there yet but we could be getting closer.

Mr. Vohs stated the offset to this is theoretically hopefully there's a dune system there that will prevent it from even occurring.

Mr. Crahan stated I think it would be worthwhile to get at least an estimate of what a firm would charge to do a specimen. You know a spot sample. It's like quality control, you don't have to inspect every single item all you do is pick a few and that determines what your general condition is over time, for instance in Hammock Dunes, you're an older neighborhood. Silting is obviously gone on longer, you might want to do a few of those areas and then where construction has occurred up in the Ocean Hammock, Hammock Beach area to again pick a couple of candidate locations as to which locations those are, I defer to the experts.

Mr. Leckie stated why don't you come back with some options. If we can do six sampling areas, what would six sampling areas cost for 3 north and 3 south, something like that.

Mr. Crahan stated if you don't look at things, you don't know what the problem is and what time scale you're on to do what Dick is suggesting which I think is a valid suggestion. Is it a tomorrow problem or is it a 30 years from now kind of problem? It helps in the investment strategy.

Mr. Ryan stated unlike sand, which is what you're dealing with here, if there's debris that comes in like Northshore, which had all of the trees down.

Mr. Sheahan stated we did get some debris, mainly out on 16th.

Mr. DeMatteis asked did debris get in the system?

Mr. Ryan responded yes. These were 2x4's so how they got in the system I can't even figure out. Typically the stuff you find in a storm drain is more likely a 2x4 during the construction of putting the pipe in. We can do a TV search and inspection of some type areas and see what we get.

Mr. Leckie stated okay tell us what it's going to cost.

Mr. Ryan stated that's not a big deal.

G. Manager – Bridge Reports and Traffic Comparison for January

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

SIXTH ORDER OF BUSINESS

Supervisors' Requests and Audience Comments

Mr. DeMatteis stated can I just go back to the engineer's report? When you moved the stop sign in the street and it was moved over to the turn area, how come that is now a yield sign?

Mr. Ryan responded because it should have always been a yield sign.

Mr. DeMatteis stated I thought you guys said it had to be a stop sign?

Mr. Sheahan stated it was supposed to be a yield sign in the first place but the contractor put a stop sign up.

Mr. Crahan stated the comment, though I got many negatives after we first made the transition, I'm getting positives now.

Mr. Vohs stated I was at the Flagler County Republican Executive Committee and there was a rumor floating around there that we are in a discussion with the City of Palm Coast to transfer the bridge.

Mr. Ryan stated the answer is no.

SEVENTH ORDER OF BUSINESS

Financial Reports

H. Balance Sheet & Income Statement

I. Construction Schedule

J. Special Assessment Receipt Schedule

K. Approval of Check Register

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

EIGHTH ORDER OF BUSINESS

Next Meeting Scheduled for Friday, March 10, 2017 @ 9:30 a.m. at the Dunes CDD Administrative Office, 101 Jungle Hut Road, Palm Coast, Florida

Mr. Leckie stated the next meeting is March 10, 2017 at 9:30 a.m.

On MOTION by Mr. Crahan seconded by Mr. Vohs with all in favor the meeting adjourned at 10:47 a.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

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, March 10, 2017 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
Charles Swinburn	Assistant Secretary (by phone)
Rich DeMatteis	Assistant Secretary

Also present were:

Richard M. Ryan	District Manager
James Perry	District Representative
Tim Sheahan	Utilities Manager
Michael Chiumento	District Counsel
Paul Pershes	Ocean Hammock POA
George DeGovanni	Hammock Dunes OA

The following is a summary of the minutes and actions taken at the March 10, 2017 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.

THIRD ORDER OF BUSINESS

Approval of Minutes

A. February 10, 2017 Meeting

Mr. Perry stated could we defer approval? There are a number of changes that you've provided for me and there's also some question if there was some additional discussion in the minutes that we don't have shown. What I'll do is go back through that tape.

SECOND ORDER OF BUSINESS

Audience Comments

Mr. DeGiovanni stated about a month ago we asked Dennis Vohs to approach Dick Ryan concerning toll relief for the trucks that we have contracted to restore the dunes and we haven't heard anything back on that. Our objective is to get toll relief for the trucks coming across the bridge. Right now the trucks come through Flagler Beach State Road 100 through all those traffic lights to come up and deliver the sand both to Varn Park and to Jungle Hut. That's what they have been doing up to this point but what we're asking is for toll relief to cross the bridge to come directly up Colbert Lane and then come down Hammock Dunes Parkway across the bridge and to Jungle Hut. The request is toll relief for those trucks for the remaining portion of our phase 1 project.

Mr. Crahan asked how many trucks a day would you be running through?

Mr. DeGiovanni responded we're running about 200 trucks a day. We don't anticipate that to take more than another couple weeks before that project ends.

Mr. Leckie stated my concern is probably not as much the money as the damage to the bridge. We have 40-foot spans while the ones down at State Road 100 have 80 or 90-foot spans. It's a concern about the weight situation with the bridge and I don't know how to evaluate that.

Mr. DeMatteis stated what do we do when the County starts its project which will be way more sand, way more trucks, and they come to us and ask for the same thing because we've already given it to them once.

Mr. Ryan stated it's not something that's customary for that bridge to handle. It does stress the bridge, there's no question about that. When the County was running debris trucks over after Hurricane Matthew, they weren't the same size or number of trucks the HDOA is requesting. We might have been talking about \$1,000 or \$2,000 worth of tolls the whole time that the County was picking up debris. We're talking tens of thousands of dollars lost revenue plus the beating up of the bridge. It's up to the Board what you want to do. Mr. Leckie stated does anyone want to make a motion that we do that keeping in mind what Rich said - if we do it this time, the County is only going to come back again later?

There being no motion on the floor the matter is closed.

Mr. Pershes stated George and I have sent you a letter. I won't read the letter for times sake, I'd just like to reiterate that the dune restoration is in process and that the County is really taking a lead role in that regard. Ocean Hammock will be working directly with the County and they will be monitoring and controlling all of the aspects of the dune restoration. The County

needs matching funds in order to maximize the funds they can get from the state and federal government and both of our communities. We're of mind that we're going to provide funds to share in the cost of the restoration of the dunes. I might add that I didn't know when I built my house that we own the dunes. I thought it was part of the beach and public domain and we have limited rights there. What we're looking for is for the DCDD to participate in that regard, with us as the community and working with the state in order to provide funds on a matching basis. We need as much money as we can get from you to minimize to some degree our cost of that cost share as well. We have 16th Street, Jungle Hut and there are parks there. If you have to identify it as certain areas to make it work within your mission and your ability to do things, that's fine because everything is fundable and I think we can work that out with the County. The County is willing to talk with you directly and with us together in a room to see how we can maximize the ability of all of us to participate to get the right job done this time around. We don't want to shortchange it.

Mr. DeGiovanni stated what we're asking for is whatever bridge funds you have remaining and I've been told approximately \$400,000. That should be designated for Ocean Hammock and Hammock Dunes as part of our 50-50 cost sharing with Flagler County. You have significant infrastructure beyond the dunes, west of the dune line. You have pump stations, sewage, water, all kinds of things that could potentially have been damaged if hurricane Matthew had stayed longer or if in the future we do get a hurricane Matthew type with the erosion beach system that is in now. We feel as if you have an obligation to protect your infrastructure, your lakes, and your conservation areas in accordance with the St. Johns permits that were initially permitted. Again, we're asking for not only your bridge money, but also utility infrastructure maintenance money to participate in the dune restoration.

Mr. Ryan stated when we were first reviewing what we could do with some of the surplus bridge funds that we had held for expansion of the bridge after we deducting the obligations required by the essentially built-out agreement which ended the DRI, we looked at spending some of that money on the road system throughout the Dunes District, both in Ocean Hammock or Hammock Dunes. The answer was no, we can't do that because it's private property and I think that's fundamentally the same issue here. I don't have a problem with going to the County and saying "we will help pay for restoration of the dunes and the blockage at Jungle Hut, Malacompra and 16th Road" because these are public properties I can agree that's something

the District could participate in funding. On the other hand the dunes up to the high water mark are private property. they are either held by the clubs or the homeowner associations. These are the appraiser's office maps if you want to look at them. The entire frontage and where the dune restoration is going to take place is on private property. We don't have the either the authority or obligation to go in and hand over money to private property owners to do restoration. We are looking at five million dollars in expenditures from the so-called surplus utility fund. They're not surplus utility funds, they're designated for projects that are coming down the road. We have the expansion of the wastewater plant. We have a study that was done to determine our needs over the next 40 years. You have in your booklet the funds that are going to be spent over the next 5, 10, 40 years. Those aren't surplus funds, those are committed funds for capital expansion and long-term maintenance. This board is responsible for the Dunes utilities, stormwater system and the bridge. It is not responsible for the dunes on private property and I think it's inappropriate to expend any funds for that purpose with the exception of funds for public property such as the park lands or the protection of Jungle Hut, Malacompra and 16th Road.

Mr. Leckie asked Michael, can you talk a little bit about the ability to spend money on private property and how you see this?

Mr. Chiumento responded it's a very complex situation so it probably can't be clearly discussed with some finality at this point. You remember four years ago, we retained Hopping, Green & Sams to talk about how we can use the funds from these enterprises, the bridge and utilities. They are restricted and the word that we should use to spend those funds is that there should be a significant nexus to the bridge tolls itself and should consider each thing can contribute to the generation of tolls by drawing traffic across the bridge and whether it provides a direct and substantial benefit to the users of the bridge. Essentially, our use of enterprise funds, the bridge and the utilities, are limited to expenses that reinvest or protect or manage the enterprise fund. When we purchased and took over Hammock Dunes Parkway all the way down we were able to develop a basis upon which we could use the bridge funds because we maintain the roads that go up and down the bridges. Taking bridge funds to do the dunes is generally not permitted unless you can develop that nexus as to why. The utility funds have to be used for the benefit of the utilities. I don't know that we can use bridge funds or utility funds, notwithstanding the discussion about are they reserves or not, I don't have an understanding of that, but I do think you need to be cautious as to whether you use them. The second thing is CDD

money historically is not permitted on public property. We talked when we went through this with Hopping Green about if we can maintain the roads. The answer was clearly, unequivocally no because they are private roads. Although I understand what Mr. Pershes is saying that they are really open to the public, they're just titled in our name - they're titled in private property names right now. I think we'd have to look further down the road and discuss that and see if there are any exceptions to the general rule that we can't spend money on private property. We have the interlocal agreement at the termination of DRI where we set aside funds for the projects and when we did that we asked for the accounting principles that are associated through Hopping Green and Sams and we could use those funds as long as they were related to the District and the terminology that we used was, if they benefitted the District and they were adjacent to it. So there remains dollars in there. You might be able to go back to the County and amend the interlocal agreement I know they had x amount of dollars associated with a stormwater study so there's money there through an interlocal agreement but it would have to be through mutual agreement to amend it. You wouldn't be taking money out of O&M or the bridge or the utilities, which is restricted, but there is money there for community projects and that may help you all get to using money to improve the dunes and public parks.

Mr. Ryan stated right now we're holding \$900,000 for the County for Malacompra drainage area. I think the board could make a stretch there and say that's a renegotiation of an element within the original agreement with the County and if they wanted to do that I think the board would certainly agree to something like that because they're the ones that designated the \$900,000 for the drainage area.

Mr. Crahan stated I would support an effort to mitigate some of the costs of the beach access points, meeting the nexus criteria of 16th and Jungle Hut. Those are the particular areas that require a barrier of sorts. Malacompra I'm a little fuzzy as to how we would do that up there because the geography is different.

Mr. Ryan stated that was part of the original district when ITT gave away about 35 or 40 acres up there. The interlocal agreement said to properties within the district or adjacent, so it would fall under the adjacent catchall.

Mr. Swinburn stated I think that we should talk to the County about using some of the project funds if they will agree to move money to Malacompra for the public access areas. I don't think there's any problem establishing the nexus. Logic is there on that side and having it

as part of the deal with the County which has governed the expenditure of a bunch of money already would give that even more blessing and that they would pass any legal test.

Mr. DeMatteis stated I agree that a solid case can be made for the nexus and you can define that space if you want to further strengthen that. I think the County would be ready and willing to discuss any interlocal agreements to provide those funds and even future funds. I think we're obligated to protect the assets of our facilities and strengthen and contributing to projects to strengthening the dunes would do that. I support any contribution we can make legally.

Mr. Leckie stated I agree that we should look at the money that can be used for public property.

Mr. Chiumento asked has the County considered what they call a TIF district? That is Tax Increment Financing and the County can designate an area from the south border to the north border, define a project, equate that to dollars, do a bond calculation that gets paid over 30 years and literally tax and assess the residents in that entire district to pay for the infrastructure improvement. They do it for roads, they do it for utilities, and they do that with CRAs.

Mr. DeGiovanni responded yes. For Painter Hill and Malacompra that's what they're doing but also if we do this 50-50 share with the County, what the County is going to do is take charge of our dunes, it's not going to be private property. They're actually going to do an easement across our dunes so really it's not private property anymore.

Mr. Leckie stated let's decide what we want to do, if we want to make any action today as far as using funds that are available, which is the \$400,000. I would assume we have to have the County agree to use that \$400,000 for doing work on the public areas, which are the three street openings that we talked about. How do we want to proceed? Do we want to put a motion on the table?

Mr. Crahan stated I propose a motion with a dollar figure that allows negotiations to be entered into with the County and just see where it goes from there. To have somebody with a number in their pocket to do it and I would propose rolling that \$900,000 from Malacompra drainage into that number.

Mr. Ryan stated Gary, just as a precaution, we can't roll that number. They would have to do it. That would be part of the negotiation.

Mr. Crahan stated I understand that because that's part of the negotiation strategy. We would entertain repurposing that money for dune restoration or public access points, whatever you want to call it. It is kept as a not-to-exceed number.

Mr. Ryan stated as a potential contribution limit.

Mr. Crahan stated potential contribution via the community projects mechanism.

Mr. Swinburn stated the Malacompra money has been on the planning books for quite a while now so there are vested interests that have been created in that money being spent on Malacompra. I would like to have any diversion of that money to these purposes suggest by the County, not by us.

Mr. Crahan stated I think it also strengthens that nexus argument because then, it's not one of our projects, it's their project.

Mr. DeMatteis stated I agree completely with Gary's entire rationale there.

On motion by Mr. Crahan seconded by Mr. DeMatteis with all in favor for staff to negotiate with Flagler County regarding the balance of the unallocated funds (approximately \$400,000) for community projects related to the Interlocal Agreement, purposed as appropriate for 16th Stree, Jungle Hut Road, and Malacompra Road dune restoration and public access.

FOURTH ORDER OF BUSINESS

Reports and Discussion Items

Status Report on New Toll Collection System

Mr. Ryan stated they should be finished at the end of March. We're going to have to get notices out to the public of the change.

Mr. Leckie asked so is it dated April 1st now?

Mr. Ryan responded no I think it's going to be the end of April because we want to start it at the end of the month so we clear all of the accounts and it's the simplest time to do it. We might be able to do it sooner than that but from an accounting standpoint.

Mr. Swinburn asked has this system been designed and put in place so that if in the future we decide or are forced to do a sun pass kind of system it can just be laid on top of it?

Mr. Ryan responded yes.

Update on CPH Engineering Proposal for Evaluating Stormwater Utilization and Additional Reclaimed water from Palm Coast

Mr. Ryan stated we had a meeting with Palm Coast Utility Officials last week and it was a very good discussion. They are going to develop a fairly detailed cost estimate for what the pipe and would cost go from their treatment plant to the interacoastal. What kind of volumes they intend to put into the intracoastal and with that information we can then do a study on using the existing pipe from the river to the plant or do we have to put another pipe in. With that information we can get down to some hard negotiation on what kind of cost share we would be willing to do and what kind of volumes of water we can get. We've put the basic CPH study on hold with the exception of going up and looking at the weir situation at the north end of Ocean Hammock.

Mr. Leckie stated while we're talking about that wastewater, did you successfully look into the lakes from the Hammock Dunes down by the tennis courts?

Mr. Sheahan responded no. We dug the pipe up to identify where it is and confirm what size it is. We confirmed that the as-builts are correct and it's a 12-inch main.

Mr. Ryan stated we want to run it for several weeks to make sure that all of the rest of it works the way we envisioned it to work. It's going to be at least 4 or 5 weeks to get the tap in, get the pump in and then run it for a sustained period of time.

B. Community Projects Report

Mr. Leckie stated I think we've discussed this deep enough.

Mr. Ryan stated yes you have the report in the agenda package.

C. Review and Discuss Revised Water & Sewer Reserve Study Tables for 5, 10, and 30 Years Including Surplus Funds; Executive Summary of 2012 Bridge Maintenance Study Showing \$4.4 Million

Mr. Ryan stated these are the revised numbers based on what we've already spent. It points out that there are significant funds that are committed to the capital expenditures over the next few years. There's an executive summary page in there on the bridge funds that shows that the Engineer's estimate for longer term maintenance was \$4.2 million and the reality is that was 2012 dollars and when you factor in inflation, that number is going to be closer to five or six million dollars. I think it's probably time that we fund the reserve allocation in the water and sewer accounts specifically because we're talking \$3,680,000 as a funding start and that was the

basis of the reserve study analysis. I suspect we need to do the same thing to the bridge so that we do have a breakdown of allocation of those so-called surplus funds that some of it is committed for maintenance, some of it is committed for capital improvement and then there is some amount that may in fact be surplus. We will take care of that over the next month or so.

Mr. DeMatteis asked would we ever consider, totally unrelated to everything we've discussed, in the future creating a new community project fund or whatever for years from now?

Mr. Crahan asked you mean without raising tolls that you have a distribution?

Mr. DeMatteis responded yeah is that something you would ever consider or that can only be done because of the DRI settlement?

Mr. Ryan responded the motivation for it was to come to an agreement with the County to get rid of the DRI.

. We keep lowering rates and that's kind of how we're handling any excess we have. I don't know whether it's appropriate to create that kind of situation again.

Mr. Crahan asked aren't you focusing on excess toll money?

Mr. DeMatteis responded I'm just thinking out loud. Is creating that kind of fund something the District can do on its own without being part of some other settlement or some other legal proceeding to contribute to?

Mr. Chiumento responded the bridge funds, no, or the water sewer funds. There's that rational nexus between the two. The funds that we took we were in agreement with the State and the County on the termination of the DRI and essentially in layman's terms, we bought our way out of the obligation.

Mr. DeMatteis stated my question is, separate from that, is that something we could do on our own if we chose to?

Mr. Chiumento responded it would have to come out of assessments, the general fund.

Mr. Swinburn stated to put what Rich said in a slightly different way, you still have to prove a nexus and the most direct nexus is to lower rates because then you are directly benefitting the users.

Mr. Ryan stated anyway, I'll leave that for your review but there are two things, one is that we need to allocate funds those accounts to have a better paper trail. The second thing is to use the projection of reserves for maintenance and capital and say, can we build a reasonable and

more effective bond ladder to invest our money so that we're getting better return. The state board of account has gone from .01 percent, to now 1 percent so there's quite a significant difference in the allocation. I suspect based on what's going to happen I guess next week when the Fed meets, they're definitely going to raise rates on the lower end which again helps us because we aren't looking to invest in 10 or 20 year bonds, we're looking at 1, 2, maybe 5 year bonds but in any event that was part of the purpose of revising the revised projections. We can give this information to an investment firm and have them come back with a recommended ladder program so we can get some additional interest revenue from the money that's sitting there until it gets used.

Mr. Crahan asked so we could go to Fidelity, or something like that, we're not restricted?

Mr. Perry responded no, we're very restricted in what type of investments.

Mr. Ryan stated it could be government bonds, state board accounts. You're almost limited to government bonds or short-term notes.

Mr. DeMatteis asked and that's for money in this available water surplus account?

Mr. Ryan responded correct.

FIFTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. Chiumento stated there were some comments at the last board meeting floating around about the ability of a government entity to take over the bridge. Generally speaking, the City cannot do it because they don't comply with the statute it has to be within the City or government entity so the only one left would be the County. The County under Florida Statute 190 has the ability to "transfer of a specific community development services from the district to the local government". So the County could transfer a specific district service back to the County. The language is very specific and there's not a lot out there on how this has operated in the past. In fact, nobody has ever implemented this portion of the statute to date so the question is what does that mean. You're looking at what is the specific service that the County would take? The District in their implementing ordinance back in 1985 had seven services, one was the construction and maintenance of the bridge so the only service that the District provides is the maintenance of the bridge and how do we do that – through the tolls. The County could pass an ordinance provided that they could take over maintenance of the bridge provided that they took

over the debt that was allocated to that service and that they put forth a plan that reasonably demonstrates that they have the ability to do it as good as we do it, if not better. The question then becomes, how do you define the service and what is included in that service specifically, the assets and the actual infrastructure itself. The statute is very limited and specific about it's just the service so generally speaking a strict interpretation of the statute would say, fine just take over the maintenance; you can't take the bridge, you can't take the reserves. A broader interpretation of the statute would say in order to do that we need everything and that would be all the assets including the accounts. If the County were to do that I would imagine that they would want to try to broadly interpret it and extend it to taking the title and our assets for the bridge and accounts. I think that's problematic because years ago Chapter 190 was started because the developers used to come in and say we want to do flood protection and they used to go out and create a special district, dredge it, create their land and then convert the district and there were a lot of abuses so that's why this specific Chapter 190 act was created in 1980 and it's different from special districts. An example of a special district would be a mosquito control district; special districts that have specific purposes. There's a statute out there that says local government can unilaterally dissolve special districts if they're not performing and take all of their assets. Chapter 190 says if our district is not performing, they can dissolve the CDD in its entirety and take all of its assets and the liabilities. So there are other statutes out there that talk about when a County can take over a district's services, their assets, and their liabilities. In this specific statute it doesn't go into talking about the assets. They would have to create a new interpretation of the statute in order to get to the assets of the district. At the end of the day, what would happen? They would create an argument that said, we want the bridge, we want the assets, and we want the reserves. They could do that and we would be forced to file an action in court challenging their ordinance and that they can't provide the same service. At the end of the day we would really be fighting over the assets. There is other case law out there in situations where municipalities have taken over services of special districts, whether it was through annexation. In those situations when they annexed in special districts, there's a law out there that essentially says that the cities have to pay for the assets otherwise its kind of a taking. There have been other situations where municipalities have taken over wastewater facilities that were under performing. They have taken over electrical utilities and the like and in each one of those situations they have to pay compensation for the assets. There's a large body of law out there that doesn't specifically

apply to us that would suggest that when a government takes over a district's assets, they have to pay compensation but there's nothing on point so we would be forced to defend ourselves in that situation if they so chose to take over the bridge. Another portion of the statute says you can service the assets and the debts. In this statute, it just says service but if the County wanted to take it over they would want all the property. You all may say, have at it. Just understand what your rights are. The real discussion would become if they did it, what are they entitled to under the law as part of providing a service? Obviously they are going to allege, we need it all. We're in this territory where it's never been applied, it's never been written about.

Mr. Ryan stated I said to Michael I think we need to be prepared and we need to have our research done now, because in 30 days we're not going to put it all together and do a good job presenting the case. I really think we need to spend a little time on it.

Mr. Leckie asked if they tried to take it over, are all of the funds frozen at that point?

Mr. Crahan asked could we take preemptive action and sequester the funds in some manner?

Mr. Chiumento responded that is the next step that we would probably go into.

Mr. Ryan stated the issue is how do we protect the "surplus" revenues. I'm speculating that the County's plan would be to pass an ordinance to take the bridge and make the claim that they're going to use the money to pay for the long term maintenance of the bridge and let the people go through free. The District goes to court and say they cannot maintain the bridge as well as we can. and Their response is the District is charging people and the County is going to eliminate the toll. We would have a pretty hard case to present to the judge that the District is doing the right way. If you actually got into litigation and they took that approach, it would be a difficult approach to beat.

Mr. Leckie asked is there anything we should be looking at now? Can we make a distribution from this?

Mr. Chiumento responded I don't know the answer to that. We'd have to look at the requirements under the accounting principles for local governments, discuss it with you all and maybe even go back to Hopping. We will come back.

B. Engineer

Mr. Sheahan stated we are reviewing the draft design plans for the wastewater plant. We're having a progress meeting next week with the consultant and electrical engineer. Hopefully by this meeting we will be bringing the plans together we will have more of a final stage so I'll update you next meeting on how that goes. We're refurbishing a lot of the signs and the streetlights along Hammock Dunes Parkway as well as the connector road. That includes cleaning the monuments and the curbing and the sidewalk on that connector road.

Really nothing new on the marsh except we got an email regarding mitigation that the water management district will require but it wasn't real clear on what they were going to require. In regards to irrigation storage usage, we did sample the lakes up north and what we found was there is an upper layer that's a lot lower in salinity than the lower layers. The lower layers are still very salty so no change really. We confirmed the size of this reuse main over by the tennis courts and we're waiting on a quote from the tap to get the tap done and then we will be able to move the pipe over there and do a pump test and then we will assess how much water we can get and look at doing a permanent installation. Storm sewer cleaning I think we talked about a little bit at the last meeting. Up in the 16th Road villas we cleaned the storm sewers there, almost 4,000 feet of pipe from a 15-inch all the way up to 40-inch but it took a big hit in the general fund item stormwater drain system maintenance account. We were over budget by about \$44,000. If we look at doing some more areas and inspecting both north and south like you suggested Gary at the last meeting, my estimate for doing that is another \$45,000. I think Dick has a resolution requesting a transfer \$90,000 into that budget to cover these costs.

Mr. Leckie asked where is the \$90,000 coming from?

Mr. Sheahan responded from surplus into that account. We've issued a contractor to perform a biannual inspection of the bridge for a fee of \$19,933 so they will be doing that in April. This is something we do every other year. Yesterday I got a call from the water management district advising me staff was recommending that the board adopt a water shortage order. It's a voluntary order at this point and basically because we're 100% reuse here, it doesn't apply to us. Their water shortage plan exempts these that are 100% reclaims.

Mr. Ryan stated we will be putting out an announcement in the bills and so forth saying that this is in effect and that it doesn't affect us directly but we would appreciate your assistance in conservation. In regards to my resolution, basically we're over budget on the storm pipe cleaning and we also need to do the camera work to assess what kind of situation we have so

we're asking the board to transfer \$90,000 from the general fund surplus account, which presently has \$190,000, to the stormwater pipe maintenance account, which would then also provide funds for the inspection of the pipes in several different locations. We request that the board approve resolution 2017-03 and we will make the transfer.

On MOTION by Mr. Swinburn seconded by Mr. DeMatteis with all in favor Resolution 2017-03 authorizing the transfer of \$90,000 from the FY 2017 general fund surplus account to the storm drain system maintenance account was approved.

Mr. Leckie asked you said we had \$190,000 there, we just took \$90,000 and moved it. Can't we move bridge funds in to this general fund account?

Mr. Ryan stated I wouldn't, no. It's premature at this point. We've already transferred as part of the budgeting process a sum of money into the general fund and some from the utility fund so we've already done that as part of the funding for 2017. If we end up with additional shortages we can then make a transfer. This work we did on this pipe cleaning and so forth points out that the present system we thought was okay but based on the costs of these cleaning operations, which require very specific expensive equipment to do it, we may propose that we get into the business of pipe cleaning if this video shows that there's going to be an ongoing need. It's \$150,000 just for the truck and there are fewer companies that do this work because essentially all of the utilities have their own equipment so we may be forced into doing that or at least considering it. Next year we may be looking at having to jack the general fund assessment we charge significantly to start funding surpluses or funds for capital improvements. I just put it on the table because it depends what we find in the video. If we find everything looks good and clear then we will probably continue to do what we're doing but if it shows something different then we may have a different game plan.

D. Manager – Bridge Reports and Traffic Comparison for February

Mr. Ryan gave an overview of the bridge reports for February along with the traffic comparison.

SIXTH ORDER OF BUSINESS

Supervisors' Requests and Audience Comments

There being none, the next item followed.

SEVENTH ORDER OF BUSINESS

Financial Reports

E. Balance Sheet & Income Statement

F. Construction Schedule

G. Special Assessment Receipt Schedule

H. Approval of Check Register

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

EIGHTH ORDER OF BUSINESS

**Next Meeting Scheduled for Friday, April 7,
2017 @ 9:30 a.m. at the Dunes CDD
Administrative Office, 101 Jungle Hut Road,
Palm Coast, Florida**

Mr. Leckie stated the next meeting is April 7, 2017 at 9:30 a.m.

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

C.



RESOLUTION 2017-04

**A RESOLUTION APPROVING THE DUNES
COMMUNITY DEVELOPMENT DISTRICT'S
PROPOSED BUDGETS FOR FISCAL YEAR 2018
AND SETTING A PUBLIC HEARING THEREON
PURSUANT TO FLORIDA LAW**

WHEREAS, the District Manager has heretofore prepared and submitted to the Board the proposed General Fund Budget and Enterprise Fund Budgets for Fiscal Year 2018; and

WHEREAS, the Board of Supervisors has considered said proposed budgets and desires to set the required public hearing thereon;

**NOW, THEREFORE BE IT RESOLVED BY THE
BOARD OF SUPERVISORS OF THE DUNES
COMMUNITY DEVELOPMENT DISTRICT;**

1. The General Fund Budget and Enterprise Fund Budgets proposed by the District Manager for Fiscal Year 2018 are hereby approved as the basis for conducting a public hearing to adopt said budgets.

2. A public hearing on said approved budgets is hereby declared and set for the following date, hour and place:

Date: August 11, 2017 Hour: 9:30 AM

Place: The Dunes CDD's Administrative Office
101 Jungle Hut Road
Palm Coast, FL

Notice of this public hearing shall be published in the manner prescribed in Florida Law.

Adopted this 7th day of April, 2017.

Chairman / Vice Chairman

Secretary / Assistant Secretary

Fiscal Year 2018



April 7, 2017

Dunes
Community Development District

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Community Development District

							General Fund
Expense Code	Description	Actuals thru 9/30/16	Amended Budget FY 2017	Actual Thru 2/28/17	Projected Next 7 Months	Total Projected 9/30/17	Proposed Budget FY 2018
REVENUES							
001.300.31900.10000	Maintenance Assessments	\$167,000	\$167,000	\$129,599	\$37,401	\$167,000	\$167,000
001.300.36100.11000	Interest Income	\$1,094	\$0	\$610	\$525	\$1,135	\$0
	Carryforward Surplus	\$175,710	\$136,691	\$194,842	\$0	\$194,842	\$21,809
001.300.38100.10000	Transfer from Water & Sewer Fund Surplus Account	\$80,000	\$80,000	\$0	\$80,000	\$80,000	\$80,000
001.300.38100.10000	Transfer from Bridge Fund Surplus Account	\$93,000	\$93,000	\$0	\$93,000	\$93,000	\$93,000
TOTAL REVENUES		\$516,804	\$476,691	\$325,051	\$210,926	\$535,977	\$361,809
EXPENDITURES							
Administrative							
001.310.51300.11000	Supervisor Fees	\$12,000	\$14,000	\$4,400	\$7,000	\$11,400	\$14,000
001.310.51300.21000	FICA Expense	\$918	\$1,071	\$337	\$536	\$872	\$1,071
001.310.51300.31100	Engineering	\$0	\$5,000	\$0	\$2,500	\$2,500	\$5,000
001.310.51300.31500	Attorney	\$4,360	\$10,000	\$2,786	\$3,901	\$6,687	\$10,000
001.310.51300.32000	Collection Fees, Uncollectable & Early Payment Discount	\$8,034	\$12,000	\$7,650	\$748	\$8,398	\$12,000
001.310.51300.32200	Annual Audit	\$4,000	\$4,000	\$3,200	\$0	\$3,200	\$4,000
001.310.51300.34000	Management Fees	\$10,000	\$10,000	\$4,167	\$5,833	\$10,000	\$10,000
001.310.51300.35100	Computer Time	\$1,000	\$1,000	\$417	\$583	\$1,000	\$1,000
001.310.51300.40000	Travel Expenses	\$1,480	\$2,400	\$0	\$945	\$945	\$2,400
001.310.51300.42000	Postage & Express Mail	\$2,743	\$3,000	\$930	\$1,301	\$2,231	\$3,000
001.310.51300.42500	Printing	\$1,484	\$2,000	\$543	\$760	\$1,303	\$2,000
001.310.51300.45000	Insurance	\$10,754	\$12,000	\$10,912	\$0	\$10,912	\$12,000
001.310.51300.48000	Advertising Legal & Other	\$1,161	\$1,500	\$416	\$297	\$714	\$1,500
001.310.51300.49000	Bank Charges	\$417	\$500	\$238	\$170	\$407	\$500
001.310.51300.49100	Contingencies	\$1,237	\$4,000	\$0	\$4,000	\$4,000	\$4,000
001.310.51300.51000	Office Supplies	\$308	\$2,000	\$78	\$56	\$134	\$2,000
001.310.51300.54000	Dues (FSDA), Licenses & Subscriptions	\$175	\$2,000	\$175	\$0	\$175	\$2,000
001.320.53800.12000	Salaries	\$99,093	\$103,814	\$39,037	\$58,070	\$97,107	\$103,814
001.320.53800.21000	FICA Taxes	\$8,313	\$8,895	\$3,792	\$4,442	\$8,234	\$8,895
001.320.53800.22000	Pension Expense	\$5,917	\$6,229	\$1,365	\$4,094	\$5,458	\$6,229
001.320.53800.23000	Health Insurance Benefits	\$8,189	\$14,382	\$5,704	\$8,004	\$13,709	\$9,500
001.320.53800.24000	Workers Comp Insurance	\$1,260	\$1,600	\$419	\$1,325	\$1,743	\$1,600
001.320.53800.64000	Capital Improvements (<i>See Capital Improvements List</i>)	\$8,995	\$17,000	\$0	\$17,000	\$17,000	\$17,000
Administrative		\$191,838	\$238,391	\$86,563	\$121,565	\$208,128	\$233,509
(Less Contribution from Transfer, Surplus and Interest)		(\$115,000)	(\$138,691)				(\$133,809)
Total Administrative Raised From Assessment		\$76,838	\$99,700				\$99,700

Dunes

Community Development District

							General Fund
Expense Code	Description	Actuals thru 9/30/16	Amended Budget FY 2017	Actual Thru 2/28/17	Projected Next 7 Months	Total Projected 9/30/17	Proposed Budget FY 2018
General & Stormwater System Maintenance							
001.320.53800.43000	Electric (7 Aerators)	\$12,633	\$15,000	\$4,951	\$6,931	\$11,881	\$15,000
001.320.53800.46000	Building Maintenance	\$13,291	\$15,000	\$5,538	\$7,753	\$13,291	\$15,000
001.320.53800.46200	Landscaping	\$23,714	\$24,000	\$9,054	\$12,600	\$21,654	\$24,000
001.320.53800.46300	Tree & Shrub Removal	\$2,425	\$10,000	\$2,000	\$2,800	\$4,800	\$10,000
001.320.53800.46500	Lake Maintenance	\$8,930	\$26,000	\$3,246	\$4,545	\$7,791	\$26,000
001.320.53800.46700	Storm Drain System Maintenance	\$54,479	\$130,000	\$85,996	\$44,004	\$130,000	\$20,000
001.320.53800.49300	Repair and Replacement Equipment	\$0	\$5,000	\$0	\$5,000	\$5,000	\$5,000
001.320.53800.49200	Repair and Replacement Floating Aerators	\$14,653	\$10,300	\$3,032	\$4,245	\$7,276	\$10,300
001.320.53800.52100	Grass Carp	\$0	\$3,000	\$0	\$3,000	\$3,000	\$3,000
General & Stormwater System Maintenance		\$130,124	\$238,300	\$113,816	\$90,877	\$204,694	\$128,300
(Less Contribution from Transfer, Surplus and Interest)		(\$58,000)	(\$81,000)				(\$61,000)
General & Stormwater System Maintenance From Assessment		\$72,124	\$157,300				\$67,300
TOTAL EXPENDITURES		\$321,962	\$476,691	\$200,380	\$212,442	\$412,822	\$361,809
TOTAL EXPENDITURES RAISED FROM ASSESSMENT		\$148,962	\$257,000				\$167,000
FUND BALANCE		\$194,842	\$0	\$124,671	(\$1,516)	\$123,155	\$0

BUDGET HIGHLIGHTS FY 2018

1. Assessments will be increased slightly from last years level even with funds coming from transfers from W & S Fund, Bridge Fund and Surplus.
2. Payroll includes an average 3% increase over FY 2017 Budget.
3. See Capital Improvements List.

Dunes

Community Development District

Water and Sewer Fund

Expense Code	Description	Actuals thru 9/30/16	Adopted Budget FY 2017	Actual Thru 2/28/17	Projected Next 7 Months	Total Projected 9/30/17	Proposed Budget FY 2018
OPERATING REVENUES							
041.300.34300.30000	Water Revenue	\$1,297,133	\$994,666	\$399,824	\$609,123	\$1,008,947	\$994,666
041.300.34300.50000	Sewer Revenue	\$1,057,296	\$882,985	\$368,057	\$515,279	\$883,336	\$882,985
041.300.34300.76000	Irrigation/Effluent	\$1,448,841	\$1,096,489	\$581,369	\$813,917	\$1,395,286	\$1,096,489
041.300.34300.10000	Meter Fees	\$31,022	\$20,000	\$9,500	\$13,300	\$22,800	\$20,000
041.300.34300.10100	Connection Fees - W, S & I (8 units)	\$53,000	\$36,000	\$4,500	\$6,300	\$10,800	\$36,000
041.300.36900.10000	CPC Effluent Agreement	\$30	\$40	\$0	\$0	\$0	\$40
041.300.34900.10200	Backflow Preventor/Misc.	\$1,400	\$100	\$525	\$735	\$1,260	\$100
041.300.33700.30000	Grant Income	\$0	\$0	\$0	\$0	\$0	\$0
041.300.36900.10000	Misc. Income / Penalty	\$18,541	\$15,000	\$3,333	\$4,666	\$7,999	\$15,000
TOTAL REVENUES		\$3,907,263	\$3,045,280	\$1,367,108	\$1,963,320	\$3,330,427	\$3,045,280

OPERATING EXPENSES

Administrative							
041.310.51300.31100	Engineering	\$25,395	\$50,000	\$0	\$50,000	\$50,000	\$50,000
041.310.51300.31500	Attorney	\$25,688	\$35,000	\$17,391	\$24,347	\$41,738	\$35,000
041.310.51300.32200	Annual Audit	\$9,000	\$9,000	\$7,200	\$0	\$7,200	\$9,000
041.310.51300.34000	Management Fees	\$19,000	\$19,000	\$7,917	\$11,083	\$19,000	\$19,000
041.310.51300.40000	Travel Expenses	\$13,238	\$15,000	\$5,389	\$7,544	\$12,933	\$15,000
041.310.51300.42000	Postage & Express Mail	\$4,282	\$6,000	\$1,994	\$2,792	\$4,786	\$6,000
041.310.51300.42500	Printing & Mailing Utility Bills	\$16,209	\$17,500	\$6,248	\$8,747	\$14,995	\$17,500
041.310.51300.48000	Advertising Legal & Other	\$3,153	\$2,500	\$0	\$500	\$500	\$2,500
041.310.51300.49000	Bank Charges	\$9,871	\$9,000	\$4,446	\$6,224	\$10,670	\$9,000
041.310.51300.49100	Contingencies	\$12,414	\$20,000	\$26,546	\$0	\$26,546	\$20,000
041.310.51300.51000	Office Supplies and Equipment	\$11,106	\$15,000	\$5,347	\$7,485	\$12,832	\$15,000
041.310.51300.54000	Dues, Licenses & Subscriptions	\$4,455	\$6,000	\$4,713	\$1,287	\$6,000	\$6,000
041.310.51300.54200	Permits Fees WTP & WWTP	\$11,600	\$15,000	\$4,600	\$10,400	\$15,000	\$15,000
041.310.51300.55000	Land Leases & Easement Fees	\$10,740	\$12,000	\$0	\$12,000	\$12,000	\$12,000
041.310.53600.12000	Salaries Including Overtime	\$677,273	\$707,093	\$272,752	\$389,614	\$662,366	\$706,053
041.310.53600.21000	FICA Taxes	\$57,197	\$59,017	\$25,882	\$29,805	\$55,687	\$58,937
041.310.53600.22000	Pension Plan	\$36,611	\$32,183	\$7,357	\$22,071	\$29,428	\$32,183
041.310.53600.23000	Insurance Benefits (Medical)	\$125,357	\$172,781	\$70,167	\$103,373	\$173,540	\$134,400
041.310.53600.24000	Workers Compensation Insurance	\$10,138	\$14,400	\$4,185	\$8,610	\$12,795	\$14,400
041.310.53600.25000	Unemployment Benefits	\$1,624	\$5,000	\$0	\$0	\$0	\$5,000
041.310.53600.32480	Bad Debt Expense	\$0	\$0	\$29	\$0	\$29	\$0
041.310.53600.41000	Telephone	\$17,979	\$17,000	\$7,285	\$10,199	\$17,485	\$17,000
041.310.53600.44000	Equipment Rentals & Leases	\$3,161	\$4,000	\$1,537	\$2,152	\$3,689	\$4,000
041.310.53600.45000	Insurance	\$70,085	\$78,000	\$71,527	\$0	\$71,527	\$78,000
041.310.53600.46100	Repair and Maintenance for Vehicles	\$6,640	\$8,000	\$4,680	\$6,552	\$11,232	\$8,000
041.310.53600.52000	Supplies/Equipment General	\$2,927	\$4,000	\$2,324	\$3,253	\$5,577	\$4,000
041.310.53600.52055	Uniforms/Supplies/Services	\$11,349	\$7,000	\$5,697	\$7,975	\$13,672	\$7,000
041.310.53600.52100	Fuel for Vehicles	\$5,787	\$8,000	\$2,930	\$4,102	\$7,031	\$8,000
041.310.53600.52000	Tools	\$4,033	\$3,000	\$521	\$729	\$1,250	\$3,000
041.310.53600.54100	Training & Education	\$4,690	\$8,000	\$4,047	\$5,665	\$9,712	\$8,000
Administrative		\$1,211,000	\$1,358,474	\$572,709	\$736,511	\$1,309,220	\$1,318,973

Dunes

Community Development District

Water and Sewer Fund

Expense Code	Description	Actuals thru 9/30/16	Adopted Budget FY 2017	Actual Thru 2/28/17	Projected Next 7 Months	Total Projected 9/30/17	Proposed Budget FY 2018
<u>Water System</u>							
041.320.53600.34800	Water Quality Testing	\$10,984	\$20,000	\$9,766	\$13,672	\$23,438	\$20,000
041.320.53600.43000	Electric	\$108,642	\$100,000	\$46,595	\$65,234	\$111,829	\$100,000
041.320.53600.43100	Bulk Water Purchases	\$36,239	\$20,000	\$12	\$16	\$28	\$20,000
041.320.53600.44000	Equipment Rentals & Leases	\$0	\$1,000	\$0	\$1,000	\$1,000	\$1,000
041.320.53600.46000	Plant Maintenance Repair and Equipment	\$47,987	\$65,000	\$59,030	\$82,642	\$141,671	\$65,000
041.320.53600.46050	Distribution System Maintenance Repair and Equipment	\$27,278	\$20,000	\$13,197	\$18,476	\$31,672	\$20,000
041.320.53600.52000	Plant Operating Supplies	\$24,035	\$15,000	\$7,258	\$10,161	\$17,419	\$15,000
041.320.53600.52200	Chlorine & Other Chemicals	\$159,325	\$160,000	\$61,350	\$85,891	\$147,241	\$160,000
041.320.53600.61000	Meters New & Replacement	\$7,595	\$15,000	\$0	\$15,000	\$15,000	\$15,000
Water System		\$422,086	\$416,000	\$197,208 #	\$292,091	\$489,299	\$416,000
<u>Sewer System</u>							
041.330.53600.34800	Water Quality Testing	\$10,510	\$20,000	\$4,684	\$6,557	\$11,240	\$20,000
041.330.53600.34900	Sludge Disposal	\$12,422	\$15,000	\$2,850	\$3,990	\$6,840	\$15,000
041.330.53600.43000	Electric	\$48,006	\$50,000	\$15,843	\$22,180	\$38,022	\$50,000
041.330.53600.44000	Equipment Rentals & Leases	\$0	\$3,000	\$0	\$1,500	\$1,500	\$3,000
041.330.53600.46000	Plant Maintenance Repair and Equipment	\$51,126	\$50,000	\$12,116	\$16,962	\$29,078	\$50,000
041.330.53600.46050	Collection System Maintenance Repair and Equipment	\$7	\$20,000	\$2,541	\$3,558	\$6,099	\$20,000
041.330.53600.46075	Lift Station Repair and Maintenance	\$34,036	\$35,000	\$34,013	\$47,619	\$81,632	\$35,000
041.330.53600.52000	Plant Operating Supplies	\$16,291	\$15,000	\$4,636	\$6,490	\$11,126	\$15,000
041.330.53600.52200	Chlorine & Other Chemicals	\$27,149	\$35,000	\$7,044	\$9,862	\$16,907	\$35,000
Sewer System		\$199,548	\$243,000	\$83,727 #	\$118,718	\$202,445	\$243,000
<u>Irrigation System</u>							
041.340.53600.34800	Water Quality Testing	\$0	\$5,000	\$0	\$2,500	\$2,500	\$5,000
041.340.53600.43000	Electric	\$40,988	\$36,000	\$18,454	\$25,836	\$44,291	\$36,000
041.340.53600.43300	Effluent (Reclaimed Water) Purchases	\$149,461	\$135,000	\$71,617	\$100,264	\$171,882	\$135,000
041.340.53600.44000	Equipment Rentals & Leases	\$1,924	\$1,000	\$1,012	\$1,417	\$2,429	\$1,000
041.340.53600.46000	Plant Maintenance Repair and Equipment	\$36,629	\$40,000	\$9,930	\$13,902	\$23,832	\$40,000
041.340.53600.46050	Distribution System Maintenance Repair and Equipment	\$20,836	\$20,000	\$1,926	\$2,696	\$4,621	\$20,000
041.340.53600.61000	Meters New & Replacement	\$5,802	\$10,000	\$0	\$5,000	\$5,000	\$10,000
Irrigation System		\$255,639	\$247,000	\$102,940 #	\$151,615	\$254,555	\$247,000

Dunes

Community Development District

Water and Sewer Fund

Expense Code	Description	Actuals thru 9/30/16	Adopted Budget FY 2017	Actual Thru 2/28/17	Projected Next 7 Months	Total Projected 9/30/17	Proposed Budget FY 2018
<i>Contribution to Reserves & General Fund</i>							
041.310.51300.63100	Renewal and Replacement	\$125,348	\$200,000	\$26,657	\$173,343	\$200,000	\$200,000
Contribution to Reserves		\$125,348	\$200,000	\$26,657	\$173,343	\$200,000	\$200,000
TOTAL OPERATING EXPENSES		\$2,213,621	\$2,464,474	\$983,240	\$1,472,278	\$2,455,518	\$2,424,973
Non-Operating Revenue (Expenses)							
041.300.22300.10000	Connection Fees - (W/S paid to HDOA)	\$0	(\$28,000)	\$0	\$0	\$0	(\$28,000)
041.300.36900.10200	Non Operating Revenue - from W&S Surplus Account	\$0	\$2,636,604	\$0	\$2,636,604	\$2,636,604	\$2,597,103
041.300.33700.30000	Grant Income	\$0	\$0	\$0	\$0	\$0	\$0
041.300.36100.10000	Interest Income	\$48,826	\$40,000	\$37,628	\$28,000	\$65,628	\$40,000
041.310.51300.64000	Capital Improvements (See Capital Improvements List)	(\$168,722)	(\$3,149,410)	(\$101,085)	(\$3,048,325)	(\$3,149,410)	(\$3,149,410)
041.310.51300.64001	Contribution to Capital Facilities Reserves	\$0	\$0	\$0	\$0	\$0	\$0
041.300.58100.10000	Contribution to General Fund	(\$80,000)	(\$80,000)	\$0	(\$80,000)	(\$80,000)	(\$80,000)
Non-Operating Revenue (Expenses)		(\$199,897)	(\$580,806)	(\$63,457)	(\$463,721)	(\$527,178)	(\$620,307)
NET INCOME		\$1,493,746	\$0	\$320,411	\$27,321	\$347,732	(\$0)

BUDGET HIGHLIGHTS FY 2018

1. Payroll includes an average 3 % increase over FY 2017 Budget.
2. See Capital Improvements List.
3. Transfer \$80,000 from W & S Fund Suprlus to General Fund per Opinion of Counsel and Grau's letter.

Dunes

Community Development District

		Bridge Fund					
Expense Code	Description	Actuals thru 9/30/16	Adopted Budget FY 2017	Actual Thru 2/28/17	Projected Next 7 Months	Total Projected 9/30/17	Proposed Budget FY 2018
OPERATING REVENUES							
042.300.34900.10000	Toll Collections	\$1,588,443	\$1,615,000	\$638,935	\$894,508.65	\$1,533,443	\$1,615,000
042.300.36900.10000	Miscellaneous	\$0	\$5,000	\$12,000	\$0	\$12,000	\$5,000
TOTAL REVENUES		\$1,588,443	\$1,620,000	\$650,935	\$894,509	\$1,545,443	\$1,620,000
OPERATING EXPENSES							
Administrative							
042.310.51300.31100	Engineering	\$0	\$5,000	\$300	\$2,500	\$2,800	\$5,000
042.310.51300.31500	Attorney	\$1,647	\$10,000	\$1,383	\$1,937	\$3,320	\$10,000
042.310.51300.32200	Annual Audit	\$7,000	\$7,000	\$5,600	\$0	\$5,600	\$7,000
042.310.51300.34000	Management Fees	\$17,000	\$17,000	\$7,083	\$9,917	\$17,000	\$17,000
042.310.51300.49000	Bank Charges	\$4,072	\$4,000	\$1,602	\$2,242	\$3,844	\$4,000
042.310.51300.49100	Contingencies	\$1,114	\$5,000	\$662	\$927	\$1,589	\$5,000
Administrative		\$30,833	\$48,000	\$16,630	\$17,522	\$34,153	\$48,000
Operating Expenses - Toll Facility							
042.320.54900.12000	Salaries	\$336,786	\$327,741	\$128,301	\$177,192	\$305,493	\$327,741
042.320.54900.15000	Overtime and Special Pay	\$2,110	\$11,620	\$1,900	\$0	\$1,900	\$11,620
042.320.54900.21000	FICA Taxes	\$27,485	\$28,054	\$11,855	\$13,555	\$25,410	\$28,054
042.320.54900.22000	Pension Plan	\$13,521	\$13,680	\$2,998	\$8,993	\$11,990	\$13,680
042.320.54900.23000	Insurance Benefits (Medical)	\$77,603	\$84,630	\$29,652	\$43,164	\$72,816	\$77,200
042.320.54900.24000	Workers Compensation Insurance	\$7,141	\$8,160	\$2,372	\$6,623	\$8,995	\$8,160
042.320.54900.34300	Contractual Support	\$15,968	\$12,000	\$4,451	\$1,436	\$5,887	\$12,000
042.320.54900.34500	Payroll Processing Fee	\$7,234	\$6,500	\$3,066	\$4,292	\$7,358	\$6,500
042.320.54900.34600	Credit Card Processing Fee	\$17,291	\$15,000	\$7,674	\$10,744	\$18,419	\$15,000
042.320.54900.40000	Travel Expenses	\$0	\$1,000	\$0	\$1,000	\$1,000	\$1,000
042.320.54900.41000	Telephone	\$7,278	\$5,000	\$2,943	\$4,120	\$7,063	\$5,000
042.320.54900.42500	Printing	\$4,128	\$3,500	\$1,971	\$2,760	\$4,731	\$3,500
042.320.54900.43000	Utility Services	\$13,195	\$13,000	\$5,796	\$8,115	\$13,911	\$13,000
042.320.54900.45000	Insurance	\$63,769	\$60,000	\$54,558	\$0	\$54,558	\$60,000
042.320.54900.46000	Repairs & Maintenance	\$59,507	\$50,000	\$28,071	\$25,000	\$53,071	\$50,000
042.320.54900.46002	Repairs & Maintenance-Parkway	\$115,840	\$120,000	\$78,939	\$41,061	\$120,000	\$120,000
042.320.54900.46100	DOT mandated Bridge Inspection <i>(Required in 2017)</i>	\$0	\$19,000	\$0	\$19,000	\$19,000	\$19,000
042.320.54900.51000	Office Supplies	\$2,654	\$3,000	\$698	\$977	\$1,675	\$3,000
042.320.54900.52000	Operating Supplies	\$11,387	\$15,000	\$3,306	\$4,629	\$7,935	\$15,000
Operating Expenses - Toll Facility		\$782,897	\$796,885	\$368,552	\$372,660	\$741,212	\$789,455
SUBTOTAL OPERATING EXPENSES		\$813,729	\$844,885	\$385,182	\$390,183	\$775,364	\$837,455
Contribution to Reserves & Community Projects							
042.320.54900.65000	Maintenance Reserves	\$92,599	\$85,169	\$0	\$85,169	\$85,169	\$292,599
042.320.54900.64000	Community Projects Transfer from Surplus Revenues	\$200,000	\$200,000	\$200,000	\$0	\$200,000	\$0
042.310.51300.60002	Parkway Capital Expenditures	\$145,137	\$250,000	\$0	\$250,000	\$250,000	\$250,000

Dunes

Community Development District

							Bridge Fund
Expense Code	Description	Actuals thru 9/30/16	Adopted Budget FY 2017	Actual Thru 2/28/17	Projected Next 7 Months	Total Projected 9/30/17	Proposed Budget FY 2018
Maintenance Reserves & Community Projects		\$437,736	\$535,169	\$200,000	\$335,169	\$535,169	\$542,599
<u>Non Operating Revenue (Expenses)</u>							
042.300.36100.11000	Interest Income	\$57,321	\$20,000	\$41,601	\$35,000	\$76,601	\$20,000
042.300.36900.10400	Asset Contribution	\$0	\$0	\$0	\$0	\$0	\$0
042.320.54900.64000	Capital Improvements (<i>New Toll System</i>)	(\$222,916)	(\$180,000)	\$0	(\$180,000)	(\$180,000)	(\$180,000)
042.320.54900.64000	Capital Improvements	\$0	\$0	(\$39,335)	\$0	(\$39,335)	\$0
042.300.38100.10000	Transfer from Surplus Funds	\$0	\$13,054	\$0	\$13,054	\$13,054	\$13,054
042.300.38100.10000	Transfer to General Fund	(\$93,000)	(\$93,000)	\$0	(\$93,000)	(\$93,000)	(\$93,000)
TOTAL NON OPERATING REVENUE (EXPENSES)		(\$258,595)	(\$239,946)	\$2,266	(\$224,946)	(\$222,680)	(\$239,946)
NET INCOME		\$78,382	(\$0)	\$68,019	(\$55,789)	\$12,230	(\$0)

BUDGET HIGHLIGHTS FY 2018

1. Revenues based on 1,700,000 vehicle trips (70% prepaid and 30% cash) average cost of \$0.95 per trip [1,700,000]X[0.95] = \$1,615,000
2. Payroll includes an average 3% increase over FY 2017 Budget.
3. Maintenance Reserves base on Engineering and Financial Consultant's recommendation.
4. Transfer \$93,000 from Bridge Surplus Account to General Fund.

**DUNES COMMUNITY DEVELOPMENT DISTRICT
EMPLOYEE SCHEDULE FY 2018 (REVISED 7/11/16)**

2016 - 2017

Adopted Fiscal 2016 - 2017									Estim. Weekly Hours	Estim. Annual Wage	Annual Budget Distribution		
Name	Position	FT/PT	Anniv. Date	Apr Rate	Date Due	Pay Raise Amt.	New Rate	Eligible For Ins.- I, Ret.- R			Utility	General Fund	Bridge
Alvarado, Maribel	W/WWW, OM	FT	4/1/07	27.81	4/16	0.28	28.09	I,R	40	58,448	43,836	14,612	
Oakes, David	W/WWW	FT	1/23/12	23.64	1/16	0.24	23.88	I,R	40	49,660	49,660		
Boss, David	W/WWW	FTE	12/1/06	3,250.22	12/15	32.50	3,282.72	I,R	1	85,358	85,358		
Morales, Tracy	Admin. Assit.	FT	7/6/16	15.00	7/1	0.30	15.30	I	40	31,824	23,868	7,956	
Brill, Cory	W/WWW	FT	2/21/06	19.07	10/15	0.57	19.64	I,R	40	40,872	32,698	8,174	
Mendonso, Justin	W/WWW	FT	4/27/16	15.00	10/15/16	0.50	15.50	I	40	32,240	32,240		
Huckle, Chris	W/WWW	FT	7/14/00	20.71	7/16	0.62	21.33	I,R	40	44,356	35,485	8,871	
Morris, Tim	W/WWW, PS	FT	10/1/07	27.42	10/15	0.82	28.24	I,R	40	58,760	58,760		
Ricci, Paul	W/WWW	FT	4/11/16	18.54	10/15	0.56	19.10	I	40	39,728	39,728		
Ryan, Richard	Dist. Mgr.	FTE	8/13/99	3,173.08	10/15	95.19	3,268.27	I,R	1	84,975	33,990	25,493	25,493
Washko, Paul	W/WWW, FS	FTE	04/01/01	3,234.22	4/16	32.34	3,266.56	I,R	1	84,942	76,448	8,494	
Sheahan, Timothy	Utility Mgr	FTE	10/1/08	4,512.93	10/15	135.39	4,648.32	I,R	1	120,856	90,642	30,214	
Billington, Trulon	W/WWW	FT	8/8/16	19.00	8/1	0.00	19.00	I	40	39,520	39,520		
Pending	W/WWW	FT	10/1/16	17.00	10/1/16	0.00	17.00	I	40	35,360	35,360		
OVERTIME AND SPECIAL PAY FOR BRIDGE AND WATER/WASTEWATER										41,120	29,500		11,620
Ausbrook, Robert	Asst. Br Mgr	FT	5/9/02	20.09	5/16	0.20	20.29	I,R	40	42,224			42,224
Peterson, Jon	Toll Supr.	FT	3/20/10	12.09	10/15	0.36	12.45	I,R	40	25,896			25,896
Rodino, Anthony	Toll Coll.	FT	7/14/11	9.24	10/15	0.28	9.52	I,R	40	19,812			19,812
Hagenberg, William	Toll Coll.	PT	1/21/03	14.73	10/15	0.44	15.17		32	25,272			25,272
Kowaloff, Bill	Bridge Mgr.	FTE	01/24/2001	2,310.40	5/15	23.10	2,333.50	I,R	1	60,684			60,684
Pawlukiewicz, Leon	Toll Supr.	FT	8/8/10	9.74	10/15	0.29	10.03	I,R	40	20,852			20,852
Bukovack, Stephen	Toll Coll.	PT	10/25/13	8.49	10/15	0.25	8.74		16	7,280			7,280
Charlwood, Therese	Toll Coll.	PT	7/23/08	9.64	10/15	0.29	9.93		16	8,268			8,268
Oberlin, Kenneth	Toll Coll.	PT	2/19/14	8.49	10/15	0.25	8.74		8	3,640			3,640
Oberle, Raymond	Toll Coll.	PT	11/18/12	8.70	10/15	0.26	8.96		12	5,616			5,616
Volavka, Richard	Toll Coll.	PT	11/21/14	8.24	10/15	0.25	8.49		16	7,072			7,072
Sapp, Michael	Toll Coll.	PT	12/20/08	8.40	10/15	0.25	8.65		12	5,408			5,408
Daley, George	Toll Coll.	FT	10/3/12	10.00	10/15	0.30	10.30	I,R	40	21,424			21,424
Cheseldine, Ann	Toll Coll.	PT	9/9/14	8.24	10/15	0.25	8.49		16	7,072			7,072
Bauman, Dennis	Toll Coll.	PT	11/20/15	8.24	10/15	0.25	8.49		24	10,608			10,608
Vreeland, Joann	Toll Coll.	PT	11/1/98	12.15	10/15	0.36	12.51		16	10,400			10,400
Carlone, Gary	Toll Coll.	PT	4/6/15	8.49	10/15	0.25	8.74		20	9,100			9,100

FY 2016 Budget assumes all highlighted employees receive a 3.0% increase at inception of fiscal year.

Total Year	\$1,138,647	\$707,093	\$103,814	\$327,741
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Bridge Scheduling:		hrs/day	hrs/wk
6:00am-2:30pm shift (Mon-Thur)	1 supr - 2 coll (4 days per week)	24	96.00
2:00pm-7:30pm shift (Mon-Wed)	1 coll (3 days per week)	5.5	16.50
2:00pm-10:30 pm shift (Thur)	1 coll (1 day per week)	8	8.00
2:00pm-10:30 pm shift (week days) (Mon-Thur)	1 supr - 1 coll (4 days per week)	16	64.00
6:00am-2:30pm shift (week ends) Fri-Sat	1 supr - 2 coll (2 days per week)	24	48.00
2:00pm-10:30pm shift (Mon-Thur) Fri-Sat	1 supr - 2 coll (2 days per week)	24	48.00
6:00am-2:30pm shift (week ends) Sun)	1 supr - 1 coll (1 days per week)	16	16.00
9:00am-7:30pm shift (week ends) Sun)	1 coll (1 days per week)	10	10.00
2:00pm-10:30pm shift (Sun) (Sun)	1 supr - 1 coll (1 days per week)	16	16.00
10:00pm-6:30am	1 coll (7 days per week)	8	56.00
Total hours per week			378.50

Retirement Contribution	\$53,998
W/WWW Budget	32,183
Bridge Budget	13,680
General Fund	6,229

Employees Covered by Med. Ins.	20
W/WWW Budget	14
Bridge Budget	6

Budgeted weekly hours Bridge	419
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Capital Improvements List FY 2018

Water & Sewer Budget

Items:	Priority	Amount
WATER		
<i>Water Distribution System Improvements (Hammock Beach, Yacht Harbor Village)</i>	1	\$195,160
<i>Construction Engineering & Inspection for Distribution Project</i>	1	\$31,500
<i>Utility Truck & Equipment</i>	1	\$35,000
<i>Awning for Metal Maintenance Building</i>	1	\$10,000
<i>High Service Pump Station Enclosure with Storage Area</i>	1	\$180,000
WASTEWATER		
<i>Construction of WWTP Expansion (total cost \$4,664,000 balance will be spent in FY 2018)</i>	1	\$2,664,000
<i>Engineering, Construction Services (Permitting,Bidding & Inspection)(total cost \$67,500 balance will be spent in FY 2018)</i>	1	\$33,750
Subtotal Priority 1		\$3,149,410
WATER		
WASTEWATER		
Subtotal Priority 2		\$0
Total Capital Improvements Water & Sewer Budgets FY2018		\$3,149,410

Bridge Budget

Items:		
<i>Toll Management Software/Hardware Improvement (total cost \$350,000 balance paid in 2016)</i>	1	\$180,000
Total Capital Improvements Bridge Budget FY2018		\$180,000

Capital Improvements List FY 2018

Water & Sewer Budget

Items:	General Fund	Priority	Amount
Item:			
<i>Wide Formate Copier</i>		1	\$17,000
<i>Total Capital Improvements General Fund Budget FY2018</i>			\$17,000

Capital Improvements FY 2019-2023

<i>Reuse System Improvements (pumping and transmission)</i>	\$780,000
<i>Membrane Replacement</i>	\$250,000
<i>ARB Fixed Base Gateway Meter Reading</i>	\$146,000
<i>Collection System Improvements (RTUs)</i>	\$138,000
<i>HDP Resurfacing Roadway</i>	\$400,000
<i>Construction of WWTP Expansion (to be spent in FY 2018)</i>	\$2,000,000
	\$3,714,000

Only Priority 1 items included in budgets and any additional Capital Improvements must be funded from surplus

Carryover from previous years budget or carry forward to future year

~~Completed Projects~~

**DUNES COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET ASSESSMENT SUMMARY
FY 2018
COUNTY TAX YEAR 2017**

	PHASE	\$
MAINTENANCE ASSESSMENT		167,000
INTEREST INCOME & SURPLUS		21,809
TRANSFERS APPLIED TO ADMINISTRATION EXPENSE		115,000
TRANSFERS APPLIED TO MAINTENANCE EXPENSE		58,000
TOTAL REVENUES		<u>361,809</u>
SUBTOTAL ADMIN. EXPENDITURES	ALL	233,509
PHASE 1 & 2 MAINTENANCE EXPENSES	PH 1&2	128,300
PHASE 3 MAINTENANCE EXPENSES	PH 3	<u>0</u>
SUBTOTAL MAINTENANCE EXPENDITURES		128,300
TOTAL EXPENDITURES		<u>361,809</u>
NET INCOME		<u>0</u>
TOTAL ADMIN EXP FROM ASSESSMENT (less surplus & interest)	ALL	99,700
TOTAL MAINT EXP FROM ASSESSMENT (less surplus & interest)	PH 1&2	67,300
TOTAL ASSESSMENT & SURPLUS		<u>167,000</u>
EXPENDITURES AS % OF GROSS LEVY		<u>46.16%</u>

	UNITS	DOLLARS	2018 \$/UNIT	2017 \$/UNIT
ADMINISTRATIVE ASSESSMENT PER UNIT- ALL UNITS-	3437	\$99,700	\$29.01	\$29.01
PHASE I & II MAINTENANCE ASSESSMENT PER UNIT	3098	\$67,300	\$21.72	\$21.72
PHASE III MAINTENANCE ASSESSMENT PER UNIT	339	\$0	\$0.00	\$0.00
TOIL EXPENSES		\$167,000	\$50.73	50.73

PHASE 1 TOTAL PER UNIT/LOT/ACRE	\$50.73	\$50.73
PHASE 2 TOTAL PER UNIT/LOT/ACRE	\$50.73	\$50.73
PHASE 3 TOTAL PER UNIT/LOT/ACRE	\$29.01	\$29.01

	ACTUAL \$ ASSESSMENT
ADMINISTRATIVE ASSESSMENT PER UNIT ALL PHASES (\$29.01 X 3437)	\$99,707
MAINTENANCE ASSESSMENT PER UNIT PHASES 1&2 ONLY (\$21.72 X 3098)	\$67,289
TOTAL ACTUAL ASSESSMENT	\$166,996

**DUNES COMMUNITY DEVELOPMENT DISTRICT BUDGET REVENUE PROJECTIONS
BASED ON NUMBER OF ACCOUNTS AND ACTUAL METERED QUANTITIES FROM JULY 1, 2015 - JUNE 30, 2016
FOR BUDGET FY YEAR 2018 NEW RATES**

PHASE I & PHASE II		Average daily usage (gpd)	# of acc'ts Jun 30, 2016	2015-2016 additions	Revenue producing 2015-2016 accounts	AC/acct per mo	Commodity Charge per 1000 gal	Monthly AC Revenue	Monthly Commodity Revenue	Total Monthly Revenue	Total Gallons Per Day
I P01	POT IRRIGATION 5/8	425	6		6	\$47.66	\$2.42	\$286	\$185	\$471	2,547
I P02	POT IRRIGATION 1"	0	0		0	\$119.14	\$2.42	\$0	\$0	\$0	0
I P03	POT IRRIGATION 1.5"	2,157	5		5	\$238.29	\$2.42	\$1,191	\$783	\$1,974	10,783
I P04	POT IRRIGATION 2"	19,709	2		2	\$381.26	\$2.42	\$763	\$2,862	\$3,624	39,417
I P05	POT IRRIGATION 3"	83,189	1		1	\$714.86	\$2.42	\$715	\$6,039	\$6,754	83,189
Subtotal Potable Irrigation			14		14	Potable Irrigation		\$2,955	\$9,869	\$12,824	135,936
I 001	EFFL. IRRIGATION 5/8 SM	707	208	1	209	\$17.33	\$0.80	\$3,622	\$3,547	\$7,169	147,797
IA01	EFFL. IRRIGATION 5/8 MED	894	300	3	303	\$17.33	\$0.80	\$5,251	\$6,501	\$11,752	270,893
IB01	EFFL. IRRIGATION 3/4 LRG	2,306	159	1	160	\$17.33	\$0.80	\$2,773	\$8,855	\$11,627	368,939
I M02	MIN. M.F./UNITS	0	152		152	\$17.33	\$0.80	\$2,634	\$0	\$2,634	0
I 002	EFFL. IRRIGATION 1"	1,519	13		13	\$43.33	\$0.80	\$563	\$474	\$1,037	19,751
I 003	EFFL. IRRIGATION 1.5"	3,648	10		10	\$86.65	\$0.80	\$867	\$876	\$1,742	36,482
I 004	EFFL. IRRIGATION 2.0"	8,108	32		32	\$138.64	\$0.80	\$4,436	\$6,227	\$10,664	259,465
I 005	EFFL. IRRIGATION 3.0"	15,638	8		8	\$259.95	\$0.80	\$2,080	\$3,002	\$5,082	125,100
I 006	EFFL. IRRIGATION 4.0"	37,152	3		3	\$432.89	\$0.80	\$1,299	\$2,675	\$3,974	111,455
I 100	EFFL. IRRIGATION HDGC	252,057	1		1	\$10,398.00	\$0.40	\$10,398	\$3,025	\$13,423	252,057
I 101	EFFL. IRRIGATION-OHGC	372,716	1		1	\$2,339.35	\$0.40	\$2,339	\$4,473	\$6,812	372,716
I 999	CONSUMPTION ONLY DCDD	58,842	32		1	\$0.00		\$0	\$0	\$0	58,842
Subtotal Irrigation Accounts			915		920	Effluent Irrigation		\$39,217	\$49,523	\$88,740	2,159,432
S M02	SEWER MIN. M.F./UNIT	0	1,290		1,290	\$17.33		\$22,356		\$22,356	0
S 011	SEWER RESIDENTIAL	119	1,059	5	1,064	\$17.33	\$2.73	\$18,439	\$10,344	\$28,783	126,299
S 012	SEWER RES 1"	264	17		17	\$17.33	\$2.73	\$295	\$367	\$662	4,481
S 014	SEWER RES 2"	0	0		0	\$17.33	\$2.73	\$0	\$0	\$0	0
S 015	SEWER RES 3"	0	0		0	\$17.33	\$2.73	\$0	\$0	\$0	0
S 001	SEWER NON RES	1,141	24		24	\$17.33	\$3.83	\$416	\$3,146	\$3,562	27,382
S 002	SEWER NON RES 1"	510	5		5	\$43.33	\$3.83	\$293	\$217	\$509	2,549
S 003	SEWER NON RES 1.5"	1,649	1		1	\$86.65	\$3.83	\$87	\$189	\$276	1,649
S 004	SEWER NON RES 2"	806	8		8	\$138.64	\$3.83	\$1,109	\$741	\$1,850	6,448
S 005	SEWER NON RES 3"	14,382	2		2	\$259.95	\$3.83	\$520	\$3,305	\$3,825	28,764
S 020	SEWER MULTI FAM RES.	4,487	32		32	\$259.95	\$2.73	\$0	\$11,759	\$11,759	143,583
Subtotal Sewer Accounts			2,438		2,443	Sewer		\$43,438	\$30,144	\$73,582	341,152
W A01	AVAIL CHARGE 1.5 DU	0	1		1	\$0.00		\$0		\$0	0
W A02	AVAIL CHARGE (Phase I Lots)	0	84	2	82	\$38.89		\$3,189		\$3,189	0
W A03	AVAIL CHARGE (Phase II Lots)	0	581	3	578	\$14.69		\$8,491		\$8,491	0
W A09	AVAIL CHARGE W/S ONLY	0	4		4	\$30.02		\$120		\$120	0
Subtotal Availability Charge Accounts			666		661	Availability Charges		\$11,680		\$11,680	
W M02	WATER MIN M.F./UNIT	0	1,282		1,282	\$17.33		\$22,217		\$22,217	0
W F01	FIRELINE BY-PASS 5/8"	6	41		41	\$17.33	\$2.42	\$711	\$17	\$727	231
W F02	FIRELINE BY-PASS 1"	0	0		0	\$43.33	\$2.42	\$0	\$0	\$0	0
W F04	FIRELINE BY-PASS 4"	0	0		0	\$181.76	\$2.42	\$0	\$0	\$0	0
W 001	WATER NONRESID. 5/8"	1,057	29		29	\$17.33	\$2.42	\$503	\$2,225	\$2,728	30,654
W 002	WATER NONRESID. 1"	696	6		6	\$43.33	\$2.42	\$260	\$303	\$563	4,175
W 003	WATER NONRESID. 1.5"	1,649	1		1	\$86.65	\$2.42	\$87	\$120	\$206	1,649
W 004	WATER NONRESID. 2"	790	7		7	\$138.64	\$2.42	\$970	\$402	\$1,372	5,533
W 005	WATER NONRESID. 3"	14,382	2		2	\$259.95	\$2.42	\$520	\$2,088	\$2,608	28,764
W 011	WATER RESIDENTIAL	140	1,059	5	1,064	\$17.33	\$2.42	\$18,439	\$10,853	\$29,292	149,485
W 012	WATER RESID. 1"	270	17		17	\$43.33	\$2.42	\$737	\$333	\$1,069	4,583
W 014	WATER RESID. 2"	0	0		0	\$138.64	\$2.42	\$0	\$0	\$0	0
W 015	WATER RESID. 3"	0	0		0	\$259.95	\$2.42	\$0	\$0	\$0	0
W 020	WATER MULTI FAM RES.	4,488	32		32		\$2.42	\$0	\$10,426	\$10,426	143,606
W 888	CONSUMPTION ONLY DCDD	16,137	1		1	\$0.00		\$0	\$0	\$0	16,137
W 999	CONSUMPTION ONLY DCDD	8,713	1		1	\$0.00		\$0	\$0	\$0	8,713
Subtotal Water Accounts			2,478		2,483	Water (Excl. Potable Irr.)		\$44,443	\$26,766	\$71,209	393,529

MONTHLY CHG.	\$138,777	\$106,434	\$245,211
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ANNUAL MIN. CHG.	\$1,665,324		
ANNUAL COMMODITY CHG.		\$1,277,207	
ANNUAL TOTAL REVENUES			\$2,942,531
METER FEES			\$8,000
INTEREST INCOME			\$20,000
BACKFLOW PREV.			\$100
MISCELLANEOUS INCOME			\$10,000
CITY OF PALM COAST LEASE			\$40
SUBTOTAL (CONNECTION FEES EXCLUDED)			\$2,980,671
ALLOWANCE FOR UNCOLLECTABLE ACCOUNTS			(\$25,000)
CONNECTION FEES (5 WATER, SEWER & IRR. PHASE I)			\$18,000
TOTAL REVENUE (CONNECTION FEES INCLUDED)			\$2,973,671

SUMMARY PER MONTH:				gal./day
Water	\$56,123	\$26,766	\$82,889	393,529
Wastewater	\$43,438	\$30,144	\$73,582	341,152
Effluent Reuse	\$26,479	\$44,660	\$71,140	1,534,659
Golf Course	\$12,737	\$7,497	\$20,235	624,773
Subtotal	\$138,777	\$109,068	\$247,845	

SUMMARY PER YEAR:				
Water	\$673,472	\$321,193	\$994,666	
Wastewater	\$521,252	\$361,733	\$882,985	
Effluent Reuse	\$317,751	\$535,923	\$853,674	
Golf Course	\$152,848	\$89,967	\$242,815	
Subtotal	\$1,665,324	\$1,308,817	\$2,974,141	

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Dunes
Community Development District

Unaudited Financial Statements
as of
February 28, 2017

Board of Supervisors Meeting
April 7, 2017

Dunes Community Development District

BALANCE SHEET

February 28, 2017

	<u>Major Fund</u> <u>General</u>
<u>ASSETS:</u>	
Cash	\$28,936
Assessments Receivable	\$10,346
Due from other Funds	\$300
Investments	\$106,889
Prepays	\$0
TOTAL ASSETS	<u><u>\$146,470</u></u>
<u>LIABILITIES AND FUND BALANCES:</u>	
<i>Liabilities:</i>	
Accounts Payable	\$10,166
Due to Other Funds	\$400
TOTAL LIABILITIES	<u><u>\$10,566</u></u>
<i>Fund Balances:</i>	
<i>Assigned:</i>	
Current year's expenditures	\$136,691
Unassigned	(\$787)
TOTAL FUND BALANCES	<u><u>\$135,904</u></u>
TOTAL LIABILITIES & FUND BALANCE	<u><u>\$146,470</u></u>

DUNES COMMUNITY DEVELOPMENT DISTRICT
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Period Ending February 28, 2017

EXPENSE CODE	DESCRIPTION	GENERAL FUND BUDGET	PRORATED BUDGET THRU 2/28/17	ACTUAL THRU 2/28/17	VARIANCE
REVENUES:					
001.300.31900.10000	Maintenance Taxes	\$167,000	\$140,120	\$140,120	\$0
001.300.36100.11000	Interest Income	\$0	\$0	\$610	\$610
TOTAL REVENUES		\$167,000	\$140,120	\$140,730	\$610
EXPENDITURES:					
<i>Administrative</i>					
001.310.51300.11000	Supervisor Fees	\$14,000	\$5,833	\$4,400	\$1,433
001.310.51300.21000	FICA Expense	\$1,071	\$446	\$337	\$110
001.310.51300.31100	Engineering	\$5,000	\$2,083	\$0	\$2,083
001.310.51300.31500	Attorney	\$10,000	\$4,167	\$1,884	\$2,283
001.310.51300.32000	Collection Fees/Payment Discount	\$12,000	\$7,841	\$7,841	\$0
001.310.51300.32200	Annual Audit	\$4,000	\$4,000	\$3,200	\$800
001.310.51300.34000	Management Fees	\$10,000	\$4,167	\$4,167	\$0
001.310.51300.35100	Computer Time	\$1,000	\$417	\$417	\$0
001.310.51300.40000	Travel Expenses	\$2,400	\$1,000	\$0	\$1,000
001.310.51300.42000	Postage & Express Mail	\$3,000	\$1,250	\$930	\$320
001.310.51300.42500	Printing	\$2,000	\$833	\$543	\$290
001.310.51300.45000	Insurance	\$12,000	\$10,912	\$10,912	\$0
001.310.51300.48000	Advertising Legal & Other	\$1,500	\$625	\$416	\$209
001.310.51300.49000	Bank Charges	\$500	\$208	\$238	(\$29)
001.310.51300.49100	Contingencies	\$4,000	\$1,667	\$0	\$1,667
001.310.51300.51000	Office Supplies	\$2,000	\$833	\$78	\$755
001.310.51300.54000	Dues, Licenses & Subscriptions	\$2,000	\$833	\$175	\$658
001.320.53800.12000	Salaries	\$103,814	\$39,928	\$39,037	\$892
001.320.53800.21000	FICA Taxes	\$8,895	\$3,421	\$3,792	(\$371)
001.320.53800.22000	Pension Expense	\$6,229	\$1,557	\$1,365	\$193
001.320.53800.23000	Health Insurance Benefits	\$14,382	\$5,993	\$5,704	\$288
001.320.53800.24000	Workers Comp Insurance	\$1,600	\$667	\$419	\$248
TOTAL ADMINISTRATIVE		\$221,391	\$98,682	\$85,852	\$12,830
<i>General System Maintenance</i>					
001.320.53800.43000	Electric (7 Aerators)	\$15,000	\$6,250	\$4,951	\$1,299
001.320.53800.46500	Lake Maintenance	\$26,000	\$10,833	\$3,246	\$7,587
001.320.53800.46200	Landscaping	\$24,000	\$10,000	\$9,054	\$946
001.320.53800.52100	Grass Carp	\$3,000	\$1,250	\$0	\$1,250
001.320.53800.46700	Storm Drain System Maintenance	\$130,000	\$85,996	\$85,996	\$0
001.320.53800.46000	Building Maintenance	\$15,000	\$6,250	\$5,538	\$712
001.320.53800.46300	Tree & Shrub Removal	\$10,000	\$4,167	\$2,000	\$2,167
001.320.53800.49200	R&M-Floating Fountains	\$10,300	\$4,292	\$3,032	\$1,260
001.320.53800.49300	R&R-Equipment	\$5,000	\$2,083	\$0	\$2,083
001.320.53800.64000	Capital Improvements	\$17,000	\$7,083	\$0	\$7,083
TOTAL GENERAL SYSTEM MAINTENANCE		\$255,300	\$138,204	\$113,816	\$24,388
TOTAL EXPENDITURES		\$476,691	\$236,886	\$199,668	\$37,218
<i>Other Sources and Uses</i>					
001.300.58100.10000	Interfund Transfer	\$173,000	\$72,083	\$0	\$72,083
TOTAL OTHER SOURCES AND USES		\$173,000	\$72,083	\$0	\$72,083
EXCESS REVENUES		(\$136,691)		(\$58,938)	
FUND BALANCE - BEGINNING		\$136,691		\$194,842	
FUND BALANCE - ENDING		\$0		\$135,904	

DUNES COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF NET POSITION - PROPRIETARY FUNDS

February 28, 2017

	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	\$385,165	\$186,244	\$571,409
Cash - On Hand	---	\$2,500	\$2,500
Petty Cash	---	\$1,447	\$1,447
Investments:			
State Board - Surplus Funds	\$10,100,309	\$9,728,242	\$19,828,551
State Board - Community Projects	---	\$1,386,228	\$1,386,228
Receivables			
Utility Billing	\$265,295	---	\$265,295
Due from Other Funds	---	\$2,923	\$2,923
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	\$35,191,503	\$18,520,962	\$53,712,465
LIABILITIES:			
Current Liabilities:			
Accounts Payable	\$124,888	\$29,318	\$154,207
Due to Other Funds	\$2,823	---	\$2,823
Noncurrent Liabilities:			
Utility Deposits	\$1,347	---	\$1,347
Customer Refunds Due	\$3,350	---	\$3,350
Prepaid Connection Fees	\$849,673	---	\$849,673
Deferred Toll Revenue	---	\$2,038,240	\$2,038,240
TOTAL LIABILITIES	\$982,081	\$2,067,558	\$3,049,639
NET POSITION			
Net Invested in Capital Assets	\$24,360,894	\$5,327,738	\$29,688,631
Restricted for Community Projects ⁽¹⁾	---	\$1,543,226	\$1,543,226
Unrestricted	\$9,848,529	\$9,582,440	\$19,430,969
TOTAL NET POSITION	\$34,209,422	\$16,453,404	\$50,662,826

⁽¹⁾ Bridge Interlocal Agreement with County.

DUNES COMMUNITY DEVELOPMENT DISTRICT
Water and Sewer Fund-Proprietary Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Period Ending February 28, 2017

EXPENDITURE CODE	DESCRIPTION	WATER/SEWER FUND BUDGET	PRORATED BUDGET THRU 2/28/17	ACTUAL THRU 2/28/17	VARIANCE
OPERATING REVENUES:					
041.300.34300.30000	Water Revenue	\$994,666	\$414,444	\$394,022	(\$20,422)
041.300.34300.50000	Sewer Revenue	\$882,985	\$367,910	\$324,653	(\$43,258)
041.300.34300.76000	Irrigation/Effluent	\$1,096,489	\$456,870	\$505,134	\$48,264
041.300.34300.10000	Meter Fees	\$20,000	\$8,333	\$9,500	\$1,167
041.300.34300.10100	Connection Fees - W, S & I (75 units)	\$36,000	\$15,000	\$4,500	(\$10,500)
041.300.36900.10000	CPC Effluent Agreement	\$40	\$17	\$0	(\$17)
041.300.34900.10200	Backflow Preventor/Misc.	\$100	\$42	\$525	\$483
041.300.36900.10000	Misc. Income / Penalty	\$15,000	\$6,250	\$3,333	(\$2,917)
TOTAL OPERATING REVENUES		\$3,045,280	\$1,268,867	\$1,241,667	(\$27,200)
OPERATING EXPENSES					
<i>Administrative</i>					
041.310.51300.31100	Engineering	\$50,000	\$20,833	\$0	\$20,833
041.310.51300.31500	Attorney	\$35,000	\$14,583	\$17,187	(\$2,604)
041.310.51300.32200	Annual Audit	\$9,000	\$9,000	\$7,200	\$1,800
041.310.51300.34000	Management Fees	\$19,000	\$7,917	\$7,917	\$0
041.310.51300.40000	Travel Expenses	\$15,000	\$6,250	\$5,389	\$861
041.310.51300.42000	Postage & Express Mail	\$6,000	\$2,500	\$1,994	\$506
041.310.51300.42500	Printing & Mailing Utility Bills	\$17,500	\$7,292	\$6,248	\$1,044
041.310.51300.48000	Advertising Legal & Other	\$2,500	\$1,042	\$0	\$1,042
041.310.51300.49000	Bank Charges	\$9,000	\$3,750	\$4,446	(\$696)
041.310.51300.49100	Contingencies	\$20,000	\$8,333	\$26,546	(\$18,213)
041.310.51300.51000	Office Supplies and Equipment	\$15,000	\$6,250	\$5,347	\$903
041.310.51300.54000	Dues, Licenses & Subscriptions	\$6,000	\$2,500	\$4,713	(\$2,213)
041.310.51300.54200	Permits Fees WTP & WWTP	\$15,000	\$6,250	\$4,600	\$1,650
041.310.51300.55000	Land Leases & Easement Fees	\$12,000	\$5,000	\$0	\$5,000
041.310.53600.12000	Salaries	\$707,093	\$271,959	\$272,752	(\$793)
041.310.53600.21000	FICA Taxes	\$59,017	\$22,699	\$25,882	(\$3,183)
041.310.53600.22000	Pension Plan	\$32,183	\$8,046	\$7,357	\$689
041.310.53600.23000	Insurance Benefits (Medical)	\$172,781	\$71,992	\$70,167	\$1,825
041.310.53600.24000	Workers Compensation Insurance	\$14,400	\$6,000	\$4,185	\$1,815
041.310.53600.25000	Unemployment Benefits	\$5,000	\$2,083	\$0	\$2,083
041.310.53600.32480	Bad Debt Expense	\$0	\$0	\$29	(\$29)
041.310.53600.41000	Telephone	\$17,000	\$7,083	\$7,285	(\$202)
041.310.53600.44000	Equipment Rentals & Leases	\$4,000	\$1,667	\$1,537	\$130
041.310.53600.45000	Insurance	\$78,000	\$71,527	\$71,527	\$0
041.310.53600.46100	Repair and Maintenance for Vehicles	\$8,000	\$3,333	\$4,680	(\$1,347)
041.310.53600.52000	Supplies/Equipment General	\$4,000	\$1,667	\$2,324	(\$657)
041.310.53600.52010	Tools	\$3,000	\$1,250	\$521	\$729
041.310.53600.52055	Uniforms/Supplies/Services	\$7,000	\$5,697	\$5,697	\$0
041.310.53600.52100	Fuel for Vehicles	\$8,000	\$3,333	\$2,930	\$404
041.310.53600.54100	Training & Travel Expenses	\$8,000	\$3,333	\$4,047	(\$713)
TOTAL ADMINISTRATIVE		\$1,358,474	\$583,169	\$572,505	\$10,664

DUNES COMMUNITY DEVELOPMENT DISTRICT
Water and Sewer Fund-Proprietary Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Period Ending February 28, 2017

EXPENDITURE CODE	DESCRIPTION	WATER/SEWER FUND BUDGET	PRORATED BUDGET THRU 2/28/17	ACTUAL THRU 2/28/17	VARIANCE
<u>Water System</u>					
041.320.53600.34800	Water Quality Testing	\$20,000	\$8,333	\$9,766	(\$1,433)
041.320.53600.43000	Electric	\$100,000	\$41,667	\$46,595	(\$4,929)
041.320.53600.43100	Bulk Water Purchases	\$20,000	\$8,333	\$12	\$8,322
041.320.53600.44000	Equipment Rentals & Leases	\$1,000	\$417	\$0	\$417
041.320.53600.46000	Plant Maintenance Repair and Equipment	\$65,000	\$27,083	\$59,030	(\$31,946)
041.320.53600.46050	Distribution System Maintenance Repair and Equipment	\$20,000	\$8,333	\$13,197	(\$4,863)
041.320.53600.52000	Plant Operating Supplies	\$15,000	\$6,250	\$7,258	(\$1,008)
041.320.53600.52200	Chlorine & Other Chemicals	\$160,000	\$66,667	\$61,350	\$5,316
041.320.53600.61000	Meters New & Replacement	\$15,000	\$6,250	\$0	\$6,250
TOTAL WATER SYSTEM		\$416,000	\$173,333	\$197,208	(\$23,874)
<u>Sewer System</u>					
041.330.53600.34800	Water Quality Testing	\$20,000	\$8,333	\$4,684	\$3,650
041.330.53600.34900	Sludge Disposal	\$15,000	\$6,250	\$2,850	\$3,400
041.330.53600.43000	Electric	\$50,000	\$20,833	\$15,843	\$4,991
041.330.53600.44000	Equipment Rentals & Leases	\$3,000	\$1,250	\$0	\$1,250
041.330.53600.46000	Plant Maintenance Repair and Equipment	\$50,000	\$20,833	\$12,116	\$8,717
041.330.53600.46050	Collection System Maintenance Repair and Equipment	\$20,000	\$8,333	\$2,541	\$5,792
041.330.53600.46075	Lift Station Repair and Maintenance	\$35,000	\$14,583	\$34,013	(\$19,430)
041.330.53600.52000	Plant Operating Supplies	\$15,000	\$6,250	\$4,636	\$1,614
041.330.53600.52200	Chlorine & Other Chemicals	\$35,000	\$14,583	\$7,044	\$7,539
TOTAL SEWER SYSTEM		\$243,000	\$101,250	\$83,727	\$17,523
<u>Irrigation System</u>					
041.340.53600.34800	Water Quality Testing	\$5,000	\$2,083	\$0	\$2,083
041.340.53600.43000	Electric	\$36,000	\$15,000	\$18,454	(\$3,454)
041.340.53600.43300	Effluent (Reclaimed Water) Purchases	\$135,000	\$56,250	\$71,617	(\$15,367)
041.340.53600.44000	Equipment Rentals & Leases	\$1,000	\$417	\$1,012	(\$595)
041.340.53600.46000	Plant Maintenance Repair and Equipment	\$40,000	\$16,667	\$9,930	\$6,737
041.340.53600.46050	Distribution System Maintenance Repair/Equip.	\$20,000	\$8,333	\$1,926	\$6,408
041.340.53600.61000	Meters New & Replacement	\$10,000	\$4,167	\$0	\$4,167
TOTAL IRRIGATION SYSTEM		\$247,000	\$102,917	\$102,940	(\$23)
<u>Contribution to Reserves</u>					
041.310.51300.63100	Renewal and Replacement	\$200,000	\$83,333	\$26,657	\$56,676
TOTAL CONTRIBUTIONS TO RESERVES		\$200,000	\$83,333	\$26,657	\$56,676
TOTAL OPERATING EXPENSES		\$2,464,474	\$1,044,002	\$983,036	\$60,966
OPERATING INCOME (LOSS)		\$580,806		\$258,630	
<u>NON OPERATING REVENUE (EXPENSES)</u>					
041.300.36900.10200	Non Operating Revenue - Capital Expansion	\$2,636,604	\$1,098,585	\$0	(\$1,098,585)
041.300.22300.10000	Connection Fees - W/S	(\$28,000)	(\$11,667)	\$0	\$11,667
041.300.36100.10000	Interest Income	\$40,000	\$16,667	\$37,628	\$20,962
041.310.51300.64000	Capital Improvements	(\$3,149,410)	(\$1,312,254)	(\$101,085)	\$1,211,169
041.300.58100.10000	Contribution to General Fund	(\$80,000)	(\$33,333)	\$0	(\$33,333)
TOTAL NON OPERATING REVENUE (EXPENSES)		(\$580,806)	(\$242,003)	(\$63,457)	\$111,879
CHANGE IN NET POSITION		\$0		\$195,174	
RETAINED EARNINGS-BEGINNING		\$0		\$28,156,743	
RETAINED EARNINGS-ENDING		\$0		\$28,351,917	

DUNES COMMUNITY DEVELOPMENT DISTRICT
Bridge Fund - Proprietary Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Period Ending February 28, 2017

EXPENSE CODE	DESCRIPTION	BRIDGE FUND BUDGET	PRORATED BUDGET THRU 2/28/17	ACTUAL THRU 2/28/17	VARIANCE
OPERATING REVENUES:					
042.300.34900.10000	Toll Collections/Book Sales	\$1,615,000	\$672,917	\$638,935	(\$33,982)
042.300.36900.10000	Miscellaneous Income	\$5,000	\$2,083	\$12,000	\$9,917
TOTAL OPERATING REVENUES		\$1,620,000	\$675,000	\$650,935	(\$24,065)
OPERATING EXPENSES					
<i>Administrative</i>					
042.310.51300.31100	Engineering	\$5,000	\$2,083	\$300	\$1,783
042.310.51300.31500	Attorney	\$10,000	\$4,167	\$0	\$4,167
042.310.51300.32200	Annual Audit	\$7,000	\$7,000	\$5,600	\$1,400
042.310.51300.34000	Management Fees	\$17,000	\$7,083	\$7,083	(\$0)
042.310.51300.49000	Bank Charges	\$4,000	\$1,667	\$1,602	\$65
042.310.51300.49100	Contingencies	\$5,000	\$2,083	\$662	\$1,421
TOTAL ADMINISTRATIVE		\$48,000	\$24,083	\$15,247	\$8,836
<i>Toll Facility</i>					
042.320.54900.12000	Salaries	\$327,741	\$100,843	\$128,301	(\$27,458)
042.320.54900.15000	Special Pay	\$11,620	\$1,900	\$1,900	\$0
042.320.54900.21000	FICA Taxes	\$28,054	\$8,632	\$11,855	(\$3,223)
042.320.54900.22000	Pension Plan	\$13,680	\$3,420	\$2,998	\$422
042.320.54900.23000	Insurance Benefits (Medical)	\$84,630	\$35,263	\$29,652	\$5,611
042.320.54900.24000	Workers Compensation Insurance	\$8,160	\$3,400	\$2,372	\$1,028
042.320.54900.34500	Payroll Processing Fee	\$6,500	\$2,708	\$3,066	(\$357)
042.320.54900.34600	Credit Card Processing Fee	\$15,000	\$6,250	\$7,674	(\$1,424)
042.320.54900.40000	Travel Expenses	\$1,000	\$417	\$0	\$417
042.320.54900.41000	Telephone	\$5,000	\$2,083	\$2,943	(\$860)
042.320.54900.42500	Printing	\$3,500	\$1,458	\$1,971	(\$513)
042.320.54900.43000	Utility Services	\$13,000	\$5,417	\$5,796	(\$379)
042.320.54900.45000	Insurance	\$60,000	\$54,558	\$54,558	\$0
042.320.54900.46000	Repairs & Maintenance	\$50,000	\$20,833	\$28,071	(\$7,237)
042.320.54900.46002	Repairs & Maintenance-Parkway	\$120,000	\$50,000	\$78,939	(\$28,939)
042.320.54900.46100	DOT mandated Bridge Inspection (Required in 2017)	\$19,000	\$7,917	\$0	\$7,917
042.320.54900.51000	Office Supplies	\$3,000	\$1,250	\$698	\$552
042.320.54900.52000	Operating Supplies	\$15,000	\$6,250	\$3,306	\$2,944
042.320.54900.34300	Contractual Support	\$12,000	\$5,000	\$4,451	\$549
TOTAL TOLL FACILITY		\$796,885	\$317,600	\$368,552	(\$50,952)
<i>Maintenance Reserves & Community Projects</i>					
042.320.54900.65000	Maintenance Reserves	\$85,169	\$35,487	\$0	\$35,487
042.320.54900.64000	Community Projects Transfer from Surplus Revenues	\$200,000	\$83,333	\$65,761	\$17,572
042.310.51300.60002	Parkway Capital Expenditures	\$250,000	\$104,167	\$0	\$104,167
TOTAL MAINTENANCE RESERVES & COMMUNITY PROJECTS		\$535,169	\$222,987	\$65,761	\$157,226
TOTAL OPERATING EXPENSES		\$1,380,054	\$564,670	\$449,560	\$115,110
OPERATING INCOME (LOSS)		\$239,946		\$201,375	
NON-OPERATING REVENUE (EXPENSES)					
042.300.36100.11000	Interest Income	\$20,000	\$8,333	\$41,601	\$33,268
042.320.54900.64000	Capital Improvements	(\$180,000)	(\$75,000)	(\$39,335)	(\$35,665)
042.300.38100.10000	Transfer to General Fund	(\$93,000)	(\$38,750)	\$0	(\$38,750)
042.300.38100.10000	Transfer from Surplus Funds	\$13,054	\$5,439	\$0	\$5,439
TOTAL NON OPERATING REVENUE (EXPENSES)		(\$239,946)	(\$99,977)	\$2,266	(\$35,708)
CHANGE IN NET POSITION		\$0		\$203,641	
RETAINED EARNINGS-BEGINNING		\$0		\$15,572,262	
RETAINED EARNINGS-ENDING		\$0		\$15,775,903	

E.

DUNES
COMMUNITY DEVELOPMENT DISTRICT
BRIDGE FUND

1. Recap of Community Projects Fund Activity Through February 28, 2017

Opening Balance in Community Projects Account	\$0.00
Source of Funds: Interest Earned	\$16,294.98
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	(\$172,164.02)
Professional Fees	\$0.00
Adjusted Balance in Construction Account at February 28, 2017	<u><u>\$1,387,356.23</u></u>

2. Funds Available For Construction at February 28, 2017

Book Balance of Construction Fund at February 28, 2017 \$1,387,356.23

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 February 28, 2017 \$1,387,356.23

3. Investments - SBA

February 28, 2017	Type	Yield	Due	Maturity	Principal
Construction Fund:	Overnight	0.97%		\$1,386,228.16	\$1,386,228.16

ADJ: Deposits in Transit	\$0.00
ADJ: Outstanding Requisitions	\$1,128.07
Balance at 2/28/17	<u><u>\$1,387,356.23</u></u>

F.

Dunes CDD
Special Assessment Receipts
Fiscal Year Ending September 30, 2017

<i>Date Received</i>	<i>Gross Assessments Received</i>	<i>Discounts/ Penalties</i>	<i>Commissions Paid</i>	<i>Net Amount Received</i>	<i>\$167,000.00 General Fund 100%</i>	<i>\$167,000.00 Total 100%</i>
11/23/2016	\$ 43,875.26	\$ 1,755.01	\$ 842.41	\$ 41,277.85	\$ 41,277.85	\$ 41,277.85
11/30/2016	\$ 63,876.98	\$ 2,555.08	\$ 1,226.44	\$ 60,095.46	\$ 60,095.46	\$ 60,095.46
12/21/2016	\$ 15,886.05	\$ 476.58	\$ 308.19	\$ 15,101.28	\$ 15,101.28	\$ 15,101.28
12/31/2016	\$ 5,960.64	\$ 178.82	\$ 115.64	\$ 5,666.18	\$ 5,666.18	\$ 5,666.18
2/14/2017	\$ 7,068.84	\$ 141.38	\$ 138.55	\$ 6,788.91	\$ 6,788.91	\$ 6,788.91
2/28/2017	\$ 2,692.38	\$ 26.92	\$ 53.31	\$ 2,612.15	\$ 2,612.15	\$ 2,612.15
2/28/2017	\$ 760.22	\$ 7.60	\$ 15.05	\$ 737.57	\$ 737.57	\$ 737.57
	\$ 140,120.37	\$ 5,141.39	\$ 2,699.58	\$ 132,279.40	\$ 132,279.40	\$ 132,279.40

Percent Collected 83.90%

G.

Dunes Community Development District

Check Run Summary

February 28, 2017

<i>Fund</i>	<i>Check Numbers</i>	<i>Amount</i>
<i>General Fund</i>	<i>5697-5710</i>	<i>\$84,080.18</i>
<i>Water and Sewer</i>	<i>13165-13232</i>	<i>\$130,149.95</i>
<i>Bridge Fund</i>	<i>5956-5986</i>	<i>\$66,279.07</i>
<i>Total</i>		<i>\$280,509.20</i>

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
2/03/17	00218	2/01/17 3816	201702 320-53800-46000	PEST CONTROL SERVICE	*	235.00	
				ABOVE THE REST PEST CONTROL			235.00 005697
2/03/17	00243	1/26/17 6457	201701 320-53800-46700	CLEAN STORM LINES & BOXES	*	12,148.00	
		1/27/17 6458	201701 320-53800-46700	CLEAN STORM LINES & BOXES	*	10,200.00	
				CLOUD 9 SERVICES INC			22,348.00 005698
2/03/17	00163	1/13/17 2163799-	201701 320-53800-46000	TECHNICIAN TROUBLESHOT	*	255.00	
				LIFE SAFETY DESIGNS			255.00 005699
2/03/17	00004	1/04/17 00022272	201701 310-51300-48000	NOTICE OF MEETING	*	23.72	
				DAYTONA NEWS-JOURNAL			23.72 005700
2/03/17	00141	2/01/17 8445663-	201702 320-53800-46000	WASTE REMOVAL SERVICE	*	297.53	
		2/01/17 8445665-	201702 320-53800-46000	WASTE REMOVAL SERVICES	*	108.27	
				WASTE MANAGEMENT OF ORMOND BEACH			405.80 005701
2/10/17	00118	2/01/17 3518/226	201702 320-53800-46000	FIRE ALARM MONITORING	*	186.00	
				ALARMPRO INC.			186.00 005702
2/10/17	00243	1/30/17 6469	201701 320-53800-46700	CLEAN STORM LINES & BOXES	*	12,498.00	
		1/31/17 6470	201701 320-53800-46700	CLEAN STORM LINES & BOXES	*	10,200.00	
		2/01/17 6472	201702 320-53800-46700	CLEAN STORM LINES & BOXES	*	9,500.00	
		2/02/17 6473	201702 320-53800-46700	CLEAN STORM LINES & BOXES	*	10,200.00	
		2/03/17 6474	201702 320-53800-46700	CLEAN STORM LINES & BOXES	*	10,200.00	
				CLOUD 9 SERVICES INC			52,598.00 005703
2/10/17	00020	1/30/17 07558-84	201701 320-53800-43000	3 CAMINO DEL MAR #IRR	*	10.44	
		1/30/17 22797-22	201701 320-53800-43000	3 AVENUE MONET #A	*	192.15	
		1/30/17 39447-00	201701 320-53800-43000	7 VISCAJA DR #PUMP	*	228.46	

DUNE -DUNES - SROSINA

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		1/30/17	41566-03 201701 320-53800-43000		*	159.43	
			25 SAN MARCO CT #PUMP				
		1/30/17	65021-74 201701 320-53800-43000		*	463.03	
			100 HOTEL TRACE BLVD				
				FLORIDA POWER & LIGHT CO.			1,053.51 005704
2/10/17 00109		2/01/17 418	201702 310-51300-34000		*	833.33	
			MANAGEMENT FEES				
		2/01/17 418	201702 310-51300-35100		*	83.33	
			COMPUTER TIME				
		2/01/17 418	201702 310-51300-51000		*	25.30	
			OFFICE SUPPLIES				
		2/01/17 418	201702 310-51300-42000		*	53.11	
			POSTAGE				
		2/01/17 418	201702 310-51300-42500		*	144.30	
			COPIES				
		2/01/17 418	201702 310-51300-41000		*	49.68	
			TELEPHONE				
				GOVERNMENTAL MANAGEMENT SERVICES			1,189.05 005705
2/17/17 00139		2/08/17 1300	201702 320-53800-46200		*	1,800.00	
			LAWN MAINTENANCE				
				ALL AMERICAN MAINTENANCE			1,800.00 005706
2/17/17 00004		1/18/17 00022299	201701 310-51300-48000		*	21.85	
			NOTICE OF MEETING				
				DAYTONA NEWS-JOURNAL			21.85 005707
2/23/17 00129		2/10/17 61001	201701 310-51300-31500		*	769.25	
			LEGAL FEES THRU 01/31/17				
				CHIUMENTO SELIS DWYER P.L.			769.25 005708
2/23/17 00243		2/07/17 6491	201702 320-53800-46700		*	3,000.00	
			PICK UP PLUG/TRENCH PLATE				
				CLOUD 9 SERVICES INC			3,000.00 005709
2/23/17 00206		2/18/17 3117	201702 320-53800-46000		*	195.00	
			PREVENTATIVE ROOF MAINT.				
				JACK'S ROOF-BRITE, INC.			195.00 005710
				TOTAL FOR BANK F		84,080.18	
				TOTAL FOR REGISTER		84,080.18	

DUNE -DUNES - SROSINA

DATE CHECK	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
2/03/17	00613	1/10/17 344149	201701 330-53600-34800		*	256.50	
		WASTE WATER					
		1/10/17 344154	201701 320-53600-34800		*	181.00	
		WATER TESTING					
		1/10/17 344156	201701 320-53600-34800		*	543.00	
		WATER TESTING					
		1/31/17 352460	201701 320-53600-34800		*	286.25	
		CONCENTRATE					
		1/31/17 352461	201701 320-53600-34800		*	502.50	
		QTRLY WELLS					
		1/31/17 352462	201701 330-53600-34800		*	781.00	
		WASTE WATER					
				ADVANCED ENVIRONMENTAL LABORATORIES			2,550.25 013165
2/03/17	00988	1/19/17 171-797-	201701 310-53600-41000		*	435.22	
		BVOIP SERVICE ADMIN BLDG					
				AT&T			435.22 013166
2/03/17	01084	1/20/17 6439	201701 330-53600-46075		*	2,000.00	
		PRESSURE WASH LFT STATION					
				CLOUD 9 SERVICES, INC.			2,000.00 013167
2/03/17	00621	1/31/17 43264	201701 310-51300-51000		*	199.82	
		SUPPLIES					
				COASTAL SUPPLIES			199.82 013168
2/03/17	00542	1/06/17 101055	201701 310-51300-64011		*	10,446.25	
		SERVICE THRU-12/11/16					
				CPH ENGINEERS, INC.			10,446.25 013169
2/03/17	00180	1/25/17 8255 707	201701 310-53600-44000		*	42.02	
		SERVICE THRU-3/7/17					
				DISH NETWORK			42.02 013170
2/03/17	00047	1/17/17 5-677-94	201701 310-51300-42000		*	46.56	
		DELIVERIES THRU-1/17/17					
		1/24/17 5-684-98	201701 310-51300-42000		*	47.63	
		DELIVERIES THRU-1/24/17					
				FEDEX			94.19 013171
2/03/17	00013	1/25/17 05416-04	201701 330-53600-43000		*	126.21	
		SERVICE THRU-1/25/17					
		1/25/17 24219-90	201701 330-53600-43000		*	11.47	
		DELIVERIES THRU-1/25/17					
		1/25/17 34722-91	201701 330-53600-43000		*	23.76	
		SERVICE THRU-1/25/17					

DUNE -DUNES - SROSINA

AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER									
*** CHECK DATES 02/01/2017 - 02/28/2017 ***	DUNES CDD - WATER/SEWER									
	BANK D DUNES - WATER/SEWER									
CHECK DATE	VEND#	.....INVOICE.....	...EXPENSED TO...	VENDOR NAME			STATUS	AMOUNT	....CHECK.....	
		DATE INVOICE	YRMO DPT ACCT# SUB SUBCLASS						AMOUNT	#
		1/25/17 67654-90	201701 330-53600-43000				*	25.04		
		SERVICE THRU-1/25/17								
		1/25/17 81997-49	201701 330-53600-43000				*	13.66		
		SERVICE THRU-12/25/17								
				FLORIDA POWER & LIGHT CO.					200.14	013172
2/03/17 00028	1/17/16	029315	201701 310-53600-52000				*	30.41		
		FIELD								
	12/22/16	029745	201612 320-53600-52000				*	47.10		
		PLANT								
	12/22/16	029745	201612 330-53600-52000				*	47.09		
		PLANT								
	12/27/16	029261	201612 310-53600-52000				*	138.60		
		FIELD								
	1/16/17	029309	201701 320-53600-52000				*	15.97		
		PLANT								
	1/16/17	029309	201701 330-53600-52000				*	15.96		
		PLANT								
				HAMMOCK HARDWARE & SUPPLY, INC.					295.13	013173
2/03/17 00722	1/26/17	037A7646	201701 320-53600-46000				*	7,210.24		
		SUPPLIES								
				HARRINGTON INDUSTRIAL PLASTICS, INC					7,210.24	013174
2/03/17 00515	1/19/17	4012813	201701 320-53600-52200				*	1,138.85		
		CHEMICALS								
				HAWKINS, INC.					1,138.85	013175
2/03/17 01129	2/03/17	02032017	201701 310-51300-49100				*	20,000.00		
		LAWSUITE SETTLEMENT								
	2/03/17	02032017	201701 310-51300-49100				V	20,000.00-		
		LAWSUITE SETTLEMENT								
	2/03/17	02032017	201701 310-51300-49100				*	20,000.00		
		LAWSUITE SETTLEMENT								
				HEEBNER, BAGGET, UPCHURCH & GARTHE PL					20,000.00	013176
2/03/17 00688	1/23/17	256146	201701 320-53600-52200				*	1,449.55		
		HYPOCHLORITE SOLUTIONS								
	1/23/17	256146	201701 330-53600-52200				*	724.78		
		HYPOCHLORITE SOLUTIONS								
				ODYSSEY MANUFACTURING COMPANY					2,174.33	013177
2/03/17 00569	1/20/17	25731	201701 330-53600-34900				*	950.00		
		PICKED UP TRAILER								
				ORMOND SEPTIC SYSTEMS					950.00	013178
				DUNE -DUNES - SROSINA						

*** CHECK DATES 02/01/2017 - 02/28/2017 ***
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 #
2/03/17	00207	1/25/17	0065533 201701 320-53600-46050 GATE VALVE KEY	POLLARD WATER	*	286.37	286.37 013179
2/03/17	00167	2/01/17	FEB-17 201702 310-51300-40000 VEHICLE ALLOWANCE	RICHARD RYAN	*	500.00	500.00 013180
2/03/17	00624	2/01/17	FEB-17 201702 310-51300-40000 VEHICLE ALLOWANCE	TIMOTHY SHEAHAN	*	300.00	300.00 013181
2/03/17	00163	1/28/17	49335881 201701 310-53600-41000 SERVICE THRU-1/24/17	SPRINT	*	332.28	332.28 013182
2/03/17	00020	1/27/17	51970 201701 340-53600-46050 SUPPLIES	SUNSTATE METER AND SUPPLY, INC.	*	1,273.07	1,273.07 013183
2/10/17	00989	2/02/17	2019514 201702 320-53600-46000 SUPPLIES-INV 2019514	AWC INC	*	822.18	822.18 013184
2/10/17	00794	3/01/17	030117-0 201703 310-53600-23000 MEDICARE INSURANCE PART B	CMS MEDICARE INSURANCE	*	426.40	426.40 013185
2/10/17	00115	1/31/17	113975 201701 310-53600-44000 JAN 17-LANIER/L MP C2503		*	66.52	
		1/31/17	114180 201701 310-53600-44000 JAN 17-LANIER/L LD425CSPF		*	118.27	
				DOCUMENT TECHNOLOGIES			184.79 013186
2/10/17	00047	1/31/17	5-692-39 201701 310-51300-42000 DELIVERIES THRU 01/31/17	FEDEX	*	26.48	26.48 013187
2/10/17	00013	1/30/17	00722-13 201701 340-53600-43000 200 CAMINO DEL REY #PUMP2		*	10.26	
		1/30/17	01482-41 201701 330-53600-43000 209 YACHT HARBOR DR #LS		*	22.91	
		1/30/17	09845-31 201701 330-53600-43000 18 RUE GRANDE MER #LIFT		*	12.94	
		1/30/17	13876-38 201701 320-53600-43000 101 JUNGLE HUT RD #WTR PL		*	10,105.36	

DUNE -DUNES - SROSINA

AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	3/29/17	PAGE	4
*** CHECK DATES	02/01/2017 - 02/28/2017 ***		DUNES CDD - WATER/SEWER											
	BANK D DUNES - WATER/SEWER													

DATE CHECK	VEND#	.....INVOICE.....	...EXPENSED TO...	VENDOR NAME			STATUS	AMOUNT	.....CHECK.....		
		DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS		AMOUNT	#	
		1/30/17	25155-09	201701	330	53600	43000		*	47.59		
			400 CAMINO DEL REY #PUMP									
		1/30/17	25185-01	201701	330	53600	43000		*	48.35		
			200 CAMINO DEL REY #PUMP									
		1/30/17	39077-94	201701	330	53600	43000		*	27.46		
			HAMMOCK DUNES PKWY #LIFT									
		1/30/17	50368-83	201701	330	53600	43000		*	214.10		
			300 CAMINO DEL SOL #LIFT									
		1/30/17	53817-64	201701	330	53600	43000		*	10.52		
			2 CAMINO DEL MAR #LIFT									
		1/30/17	72291-00	201701	330	53600	43000		*	27.17		
			200 NORTHSORE AVE #LS									
		1/30/17	75668-89	201701	330	53600	43000		*	2,806.08		
			101 JUNGLE HUT RF #WWTP									
		1/30/17	77181-10	201701	330	53600	43000		*	13.97		
			6 YACHT HARBOR DR #LS									
		1/30/17	77899-54	201701	330	53600	43000		*	13.12		
			37 SAN GABRIEL LN #LIFT									
		1/30/17	81622-80	201701	330	53600	43000		*	13.49		
			78 OCEAN ST #LIFT STATION									
		1/30/17	85764-06	201701	330	53600	43000		*	46.21		
			202 CAMINO DEL MAR #B PMP									
		1/30/17	91573-06	201701	330	53600	43000		*	155.35		
			5 OCEAN CREST WAY #LS									
		1/30/17	95264-06	201701	330	53600	43000		*	12.11		
			10 GRANADA DR #BPUMP									
		1/30/17	95324-09	201701	330	53600	43000		*	18.02		
			20 GRANADA DR #BPUMP									
		1/30/17	98523-35	201701	340	53600	43000		*	3,935.34		
			101 JUNGLE HUT RD #PUMP									
			FLORIDA POWER & LIGHT CO.								17,540.35	013189
2/10/17	00382	2/01/17	419	201702	310	51300	34000		*	1,583.33		
			FEB 17-MGMT FEES									
			GOVERNMENTAL MANAGEMENT SERVICES								1,583.33	013190
2/10/17	00515	1/26/17	4016397	201701	320	53600	52200		*	1,042.50		
			CHEMICALS 01/26/2017									
			HAWKINS, INC.								1,042.50	013191
2/10/17	00561	2/03/17	176083	201702	320	53600	52000		*	498.01		
			DESICCANT REFILL FR MTOL									
			HF SCIENTIFIC, INC.								498.01	013192
2/10/17	01114	1/20/17	210294	201701	330	53600	46000		*	3,190.00		
			8" M&H SWING/CHECK VALVE									
			PETERSON AND ASSOCIATES								3,190.00	013193

DUNE -DUNES - SROSINA												

AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	3/29/17	PAGE	5
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	BANK D DUNES - WATER/SEWER													

CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
2/10/17	00167	2/09/17 02092017	201702 310-51300-40000		*	1,053.91	
		FEB 17- EXPENSE REIMB		RICHARD RYAN			1,053.91 013194
2/10/17	00194	1/31/17 47880	201701 310-51300-42500		*	1,243.45	
		JAN 17-MAILINGS		SOUTHWEST DIRECT, INC.			1,243.45 013195
2/10/17	00020	1/25/17 52101	201701 310-51300-63100		*	7,726.10	
		SUPPLIES		SUNSTATE METER AND SUPPLY, INC.			7,726.10 013196
2/10/17	00978	2/01/17 560765	201702 320-53600-46000		*	415.61	
		REP.VALVES/TEST SOFTWARE		TRINOVA-FLORIDA			415.61 013197
2/10/17	00214	1/30/17 168723	201701 330-53600-52000		*	355.82	
		SUPPLIES					
		1/30/17 168723	201701 320-53600-52000		*	163.62	
		SUPPLIES					
		1/31/17 169616	201701 330-53600-52000		*	630.80	
		SUPPLIES		USA BLUEBOOK			1,150.24 013198
2/10/17	00985	2/06/17 1103	201702 340-53600-46000		*	800.00	
		SOFFIT PANELS REPAIR		VALMIK WATERPROOFING SYSTEMS AND			800.00 013199
2/10/17	00488	2/15/17 021517	201702 310-53600-54100		*	76.50	
		PER DIEM-2/15/17-2/16/17		DAVID L. BOSS			76.50 013200
2/10/17	00556	2/15/17 021517	201702 310-53600-54100		*	76.50	
		PER DIEM-2/20/17-2/21/17		TIMOTHY MORRIS			76.50 013201
2/10/17	00823	2/13/17 02132017	201702 310-53600-54100		*	76.50	
		PER DIEM-2/20/17-2/21/17		DAVID OAKES			76.50 013202
2/17/17	00612	2/03/17 94747034	201702 310-53600-46100		*	19.46	
		SUPPLIES		ADVANCE AUTO PARTS			19.46 013203
2/17/17	00997	2/02/17 01979224	201702 320-53600-52200		*	372.79	
		CARBON DIOXIDE		ARC3 GASES			372.79 013204

DUNE -DUNES - SROSINA

*** CHECK DATES 02/01/2017 - 02/28/2017 ***
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 #
2/17/17	00355	2/01/17 82140764	201702 310-53600-41000 SERVICE THRU-2/1/17		*	180.29	
			AT&T MOBILITY				180.29 013205
2/17/17	00995	2/01/17 14304617	201702 310-53600-41000 U-VERSE FOR ADMIN BLDGLD		*	75.00	
			AT&T U-VERSE				75.00 013206
2/17/17	00702	2/10/17 187099	201702 320-53600-46050 FIRE HYDRANT REPAIRS		*	218.27	
			B & B FASTENER & SUPPLY				218.27 013207
2/17/17	00770	2/14/17 30755	201702 330-53600-46000 REPAIR PARKING LOT CIRCUT		*	1,403.16	
			ECONOMY ELECTRIC COMPANY				1,403.16 013208
2/17/17	00246	2/09/17 322823	201702 320-53600-34800 COLILERT-18		*	115.00	
			FLOWERS CHEMICAL LABORATORIES, INC.				115.00 013209
2/17/17	00515	2/02/17 4020400	201702 320-53600-52200 CALCIUM CHLORIDE		*	2,029.00	
		2/03/17 4021255	201702 320-53600-52200 AWC A-102 PLUS ANTISCALAN		*	726.00	
		2/03/17 4021265	201702 320-53600-52200 HYDROCHLORIC ACID 20		*	73.50	
			HAWKINS, INC.				2,828.50 013210
2/17/17	01024	2/07/17 19431	201702 320-53600-52000 SHEAR BEAM LOADCELL 2.5K		*	321.99	
			OPTIMA SCALE MANUFACTURING INC.				321.99 013211
2/17/17	00624	3/01/17 03012017	201703 300-13100-10000 INSURANCE REIMBURSEMENT		*	61.36	
		3/01/17 03012017	201703 310-53600-23000 INSURANCE REIMBURSEMENT		*	184.11	
		3/01/17 03012017	201703 320-53800-23000 INSURANCE REIMBURSEMENT		*	61.36	
		3/01/17 03012017	201703 300-20700-10100 INSURANCE REIMBURSEMENT		*	61.36-	
			TIMOTHY SHEAHAN				245.47 013212
2/17/17	00881	1/31/17 33297904	201701 310-51300-51000 SUPPLIES		*	215.66	
			STAPLES ADVANTAGE, DEPT ATL				215.66 013213

DUNE -DUNES - SROSINA

*** CHECK DATES 02/01/2017 - 02/28/2017 ***
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 #
2/17/17	00661	1/31/17	00001476 201701 310-51300-54000	MONTHLY ASSESSMENT BILLIN	*	42.93	
				SUNSHINE STATE ONE CALL OF FLORIDA			42.93 013214
2/23/17	00835	2/22/17	1984 201702 320-53600-46000	FEB 2017 JANITORIAL SVCS	*	97.50	
		2/22/17	1984 201702 330-53600-46000	FEB 2017 JANITORIAL SVCS	*	97.50	
		2/22/17	1984 201702 300-13100-10000	FEB 2017 JANITORIAL SVCS	*	221.00	
		2/22/17	1984 201702 320-53800-46000	FEB 2017 JANITORIAL SVCS	*	221.00	
		2/22/17	1984 201702 300-20700-10100	FEB 2017 JANITORIAL SVCS	*	221.00-	
				ALL SEASON HOME SOLUTION LLC			416.00 013215
2/23/17	00009	2/08/17	38644798 201702 310-53600-41000	SERVICE THRU 03/07/2017	*	301.50	
				AT&T			301.50 013216
2/23/17	00226	2/14/17	78887 201702 310-53600-41000	ANNUAL SOFTWARE ASSURANCE	*	324.00	
				ATLANTIC COMMUNICATIONS TEAM			324.00 013217
2/23/17	00532	2/10/17	61003 201701 310-51300-31500	LEGAL FEES THRU 01/31/17	*	9,545.50	
				CHIUMENTO & GUNTARP, P.A.			9,545.50 013218
2/23/17	00542	2/03/17	101447 201701 310-51300-64011	SERVICE THRU 01/08/2017	*	4,326.64	
				CPH ENGINEERS, INC.			4,326.64 013219
2/23/17	00047	2/07/17	57001451 201702 310-51300-42000	DELIVERIES THRU 02/07/17	*	184.65	
		2/07/17	57001451 201702 300-13100-10000	DELIVERIES THRU 02/07/17	*	47.63	
		2/07/17	57001451 201702 310-51300-42000	DELIVERIES THRU 02/07/17	*	47.63	
		2/07/17	57001451 201702 300-20700-10100	DELIVERIES THRU 02/07/17	*	47.63-	
		2/14/17	57072638 201702 310-51300-42000	DELIVERIES THRU 02/14/17	*	26.73	
		2/14/17	57072638 201702 300-13100-10000	DELIVERIES THRU 02/14/17	*	60.41	
		2/14/17	57072638 201702 310-51300-42000	DELIVERIES THRU 02/14/17	*	60.41	

DUNE -DUNES - SROSINA

*** CHECK DATES 02/01/2017 - 02/28/2017 ***
 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 #
		2/14/17	57072638 201702 300-20700-10100 DELIVERIES THRU 02/14/17		*	60.41-	
			FEDEX				319.42 013220
2/23/17	00013	2/17/17	06720-02 201702 340-53600-43000 26 UTILITY DR #LIFT PUMP		*	10.26	
			FLORIDA POWER & LIGHT CO.				10.26 013221
2/23/17	00515	2/09/17	4023648 201702 320-53600-52200 CAL CHLORIDE/SUL ACD/SOD		*	2,788.30	
			HAWKINS, INC.				2,788.30 013222
2/23/17	00298	2/06/17	6012126 201702 310-51300-49100 BOTTLE WATER		*	249.48	
			HOME DEPOT CREDIT SERVICES				249.48 013223
2/23/17	00688	2/10/17	257216 201702 320-53600-52200 HYPOCHLORITE SOLUTIONS		*	1,434.18	
		2/10/17	257216 201702 330-53600-52200 HYPOCHLORITE SOLUTIONS		*	717.09	
			ODYSSEY MANUFACTURING COMPANY				2,151.27 013224
2/23/17	00698	2/16/17	497178 201702 310-53600-46100 05 FORD F150 VEH MAINT.		*	1,368.53	
			PALM COAST AUTO REPAIR				1,368.53 013225
2/23/17	00603	2/14/17	87984 201702 310-53600-44000 CONTRACT BASE RATE CHARGE		*	33.28	
			SMART TECHNOLOGIES				33.28 013226
2/23/17	00020	2/17/17	52322 201702 320-53600-46050 METER SUPPLIES		*	1,886.68	
			SUNSTATE METER AND SUPPLY, INC.				1,886.68 013227
2/23/17	00955	1/16/17	21864162 201701 320-53600-46000 SUPPLIES		*	4.33	
		1/19/17	11769653 201701 310-51300-51000 SUPPLIES		*	38.95	
		1/19/17	21284322 201701 310-51300-51000 SUPPLIES		*	60.32	
		1/27/17	23821102 201701 310-51300-51000 SUPPLIES		*	108.39	
		1/30/17	13382350 201701 320-53600-46000 SUPPLIES		*	160.00	
		1/30/17	29049444 201701 320-53600-46000 SUPPLIES		*	4.33	

DUNE -DUNES - SROSINA

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		2/07/17 01520114	201702 310-53600-52010		*	111.28	
		SUPPLIES					
		2/07/17 16802770	201702 310-51300-51000		*	28.99	
		SUPPLIES					
				SYNCB/AMAZON			516.59 013228
2/23/17 00520		2/20/17 3065	201702 320-53600-46050		*	3,960.00	
		TEST/CERTIFY 88 FIRELINE					
		2/20/17 3066	201702 330-53600-46050		*	1,500.00	
		SEWER REPAIR-14 VIA ROMA					
				TOMOKA CONSTRUCTION SERVICES, INC.			5,460.00 013229
2/23/17 00978		2/14/17 560992	201702 320-53600-46000		*	5,066.99	
		ELECTRONIC CHEM-SCALE					
				TRINOVA-FLORIDA			5,066.99 013230
2/23/17 00214		2/13/17 180175	201702 320-53600-52000		*	235.38	
		SUPPLIES					
		2/13/17 180175	201702 330-53600-52000		*	235.39	
		SUPPLIES					
		2/15/17 182573	201702 320-53600-52000		*	457.84	
		CHLORINE POCLET COLORIMTR					
				USA BLUEBOOK			928.61 013231
2/23/17 00862		2/10/17 40067900	201702 330-53600-46000		*	57.37	
		6'VSC THROTTLE CABLE					
				XYLEM DEWATERING SOLUTIONS INC			57.37 013232
TOTAL FOR BANK D						130,149.95	
TOTAL FOR REGISTER						130,149.95	

DUNE -DUNES - SROSINA

*** CHECK DATES 02/01/2017 - 02/28/2017 ***
DUNES CDD - BRIDGE FUND
BANK E DUNES - BRIDGE

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
2/03/17	00255	2/01/17 3817	201702 320-54900-46000	BASIC PEST CONTROL SVC	*	45.00	
				ABOVE THE REST PEST CONTROL			45.00 005956
2/03/17	00286	1/13/17 14296240	201701 320-54900-41000	SERVICE THRU-1/19/17	*	94.70	
				AT&T			94.70 005957
2/03/17	00014	1/27/17 58458-04	201701 320-54900-43000	SERVICE THRU-1/27/17	*	77.81	
		1/27/17 58528-05	201701 320-54900-43000	SERVICE THRU-1/27/17	*	436.41	
		1/27/17 58618-02	201701 320-54900-43000	SERVICE THRU-1/17/17	*	159.70	
				FLORIDA POWER & LIGHT CO.			673.92 005958
2/03/17	00039	1/04/17 14967	201701 310-51300-32200	AUDIT FYE 9/30/2016	*	1,600.00	
		1/04/17 14967	201701 300-20700-10000	AUDIT FYE 9/30/2016	*	1,600.00-	
		1/04/17 14967	201701 310-51300-32200	AUDIT FYE 9/30/2016	*	3,600.00	
		1/04/17 14967	201701 300-20700-10000	AUDIT FYE 9/30/2016	*	3,600.00-	
		1/04/17 14967	201701 310-51300-32200	AUDIT FYE 9/30/2016	*	2,800.00	
		1/04/17 14967	201701 300-13100-10000	AUDIT FYE 9/30/2016	*	3,600.00	
		1/04/17 14967	201701 300-13100-10100	AUDIT FYE 9/30/2016	*	1,600.00	
				GRAU & ASSOCIATES			8,000.00 005959
2/03/17	00290	1/25/17 163840	201701 300-20700-10000	TREE PRUNING	*	2,000.00-	
		1/25/17 163840	201701 320-53800-46300	TREE PRUNING	*	2,000.00	
		1/25/17 163840	201701 320-54900-46000	TREE PRUNING	*	2,000.00	
		1/25/17 163840	201701 320-54900-46002	TREE PRUNING	*	2,000.00	
		1/25/17 163840	201701 300-13100-10100	TREE PRUNING	*	2,000.00	
				JASON SHAW TREE SERVICE			6,000.00 005960
2/03/17	00017	2/14/17 00000000	201701 310-53600-52100	GAS	*	571.95	

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AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	3/29/17	PAGE	2
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DUNES CDD - BRIDGE FUND														
BANK E DUNES - BRIDGE														

CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
		2/14/17 00000000	201701 300-20700-10000		*	571.95-	
		GAS					
		2/14/17 00000000	201701 320-54900-46000		*	26.57	
		GAS					
		2/14/17 00000000	201701 300-13100-10000		*	571.95	
		GAS					
				SHELL			598.52 005961
2/03/17 00061		2/01/17 8445664-	201702 320-54900-46000		*	204.80	
		WASTE REMOVAL SERVICES					
				WASTE MANAGEMENT OF ORMOND BEACH			204.80 005962
2/10/17 00114		2/01/17 3067/270	201702 320-54900-46000		*	186.00	
		QTRLY FIRE ALARM SYS					
				ALARMPRO, INC.			186.00 005963
2/10/17 00184		1/26/17 99880	201702 320-54900-23000		*	31.46	
		FEB 17-LIFE INSURANCE					
		1/26/17 99880	201702 300-13100-10000		*	199.32	
		FEB 17-LIFE INSURANCE					
		1/26/17 99880	201702 310-53600-23000		*	199.32	
		FEB 17-LIFE INSURANCE					
		1/26/17 99880	201702 300-20700-10000		*	199.32-	
		FEB 17-LIFE INSURANCE					
				AMERICAN HERITAGE LIFE INS COMPANY			230.78 005964
2/10/17 00082		2/01/17 55931270	201702 320-54900-41000		*	454.94	
		BRIDGE OFFICE PHONE SVC					
				AT&T			454.94 005965
2/10/17 00022		2/09/17 JAN 17	201701 320-54900-52000		*	343.15	
		REPLENISH PETTY CASH					
		2/09/17 JAN 17	201701 300-13100-10000		*	112.48	
		REPLENISH PETTY CASH					
		2/09/17 JAN 17	201701 310-51300-51000		*	112.48	
		REPLENISH PETTY CASH					
		2/09/17 JAN 17	201701 300-20700-10000		*	112.48-	
		REPLENISH PETTY CASH					
				CASH			455.63 005966
2/10/17 00186		1/31/17 170131	201701 320-54900-46000		*	250.00	
		SVC ON JAN 1ST & JAN 14TH					
				COAST PARKING AREA MAINTENANCE CORP			250.00 005967
2/10/17 00101		1/26/17 220392	201701 320-54900-52000		*	93.90	
		SERVICE THRU 01/11/2017					
				CULLIGAN WATER PRODUCTS			93.90 005968

DUNE -DUNES - SROSINA

DATE CHECK	VEND#	.....INVOICE.....	...EXPENSED TO...	VENDOR NAME			STATUS	AMOUNT	.....CHECK.....	
		DATE	INVOICE	YRMO	DPT	ACCT# SUB	SUBCLASS		AMOUNT	#
2/10/17	00014	1/30/17	01362-07	201701	320-54900-46002			*	34.01	
			400 HAMMOCK DUNES PKWY							
		1/30/17	01706-84	201701	320-54900-46002			*	27.17	
			18 BLUE HERON LN #STLT							
		1/30/17	10444-25	201701	320-54900-46002			*	39.55	
			5800 HAMMOCK DUNES PKWY							
		1/30/17	22743-56	201701	320-54900-46002			*	32.62	
			300 HAMMOCK DUNES PKWY							
		1/30/17	85914-06	201701	320-54900-43000			*	97.41	
			BON TERRE #NS 100E AIA LT							
							FLORIDA POWER & LIGHT CO.			230.76 005969
2/10/17	00145	2/01/17	420	201702	310-51300-34000			*	1,416.67	
			FEB 17-MGMT FEES							
							GOVERNMENTAL MANAGEMENT SERVICES			1,416.67 005970
2/10/17	00220	2/09/17	49174	201702	320-54900-46000			*	45.85	
			SVC-2002 FORD RANGER							
							PALM COAST AUTO REPAIR			45.85 005971
2/10/17	00167	2/03/17	56678	201702	320-54900-34300			*	359.00	
			FEB 17-DATA BACKUP							
							VANN DATA SERVICES, INC.			359.00 005972
2/17/17	00185	2/08/17	1301	201702	320-54900-46000			*	1,100.00	
			LAWN MAINTENANCE							
							ALL AMERICAN MAINTENANCE OF FLAGLER			1,100.00 005973
2/17/17	00140	3/01/17	03012017	201703	320-54900-23000			*	241.64	
			INSURANCE REIMBURSEMENT							
		3/01/17	03012017	201703	320-54900-23000			V	241.64-	
			INSURANCE REIMBURSEMENT							
							SANDY AUSBROOKS			.00 005974
2/17/17	00204	3/01/17	MAR-17	201703	320-54900-23000			*	398.94	
			INSURANCE REIMBURSEMENT							
							WILLIAM KOWALOFF			398.94 005975
2/17/17	00256	3/01/17	MARCH 20	201703	320-54900-23000			*	326.47	
			INSURANCE REIMBURSEMENT							
							JON C PETERSON			326.47 005976
2/17/17	00306	2/09/17	2445	201702	320-54900-34300			*	500.00	
			WIRELESS ACCESS POINT							
		2/09/17	2445	201702	300-13100-10000			*	1,225.00	
			WIRELESS ACCESS POINT							

DUNE -DUNES - SROSINA

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*** CHECK DATES 02/01/2017 - 02/28/2017 ***														
DUNES CDD - BRIDGE FUND														
BANK E DUNES - BRIDGE														

DATE CHECK	VEND#INVOICE.....	...EXPENSED TO...	VENDOR NAME			STATUS	AMOUNTCHECK.....		
		DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS		AMOUNT	#
		2/09/17	2445	201702	310	51300	49100		*	1,225.00	
			WIRELESS ACCESS POINT								
		2/09/17	2445	201702	300	20700	10000		*	1,225.00-	
			WIRELESS ACCESS POINT								
								RL COMPUTER SOLUTIONS INC.			1,725.00 005977
2/I7717	00207	-	-	-	-	-	-	-	-	-	-
		3/01/17	03012017	201703	300	13100	10000		*	151.18	
			INSURANCE								
		3/01/17	03012017	201703	300	13100	10100		*	113.38	
			INSURANCE								
		3/01/17	03012017	201703	310	53600	23000		*	151.18	
			INSURANCE								
		3/01/17	03012017	201703	320	54900	23000		*	113.38	
			INSURANCE								
		3/01/17	03012017	201703	320	53800	23000		*	113.38	
			INSURANCE								
		3/01/17	03012017	201703	300	20700	10000		*	151.18-	
			INSURANCE								
		3/01/17	03012017	201703	300	20700	10000		*	113.38-	
			INSURANCE								
								RICHARD RYAN			377.94 005978
2/I7717	00259	-	-	-	-	-	-	-	-	-	-
		1/30/17	33297904	201701	320	54900	52000		*	92.93	
			SUPPLIES								
								STAPLES ADVANTAGE, DEPT ATL			92.93 005979
2/I7717	00088	-	-	-	-	-	-	-	-	-	-
		1/20/17	17419974	201701	300	20700	10000		*	180.48-	
			SUPPLIES								
		1/20/17	17419974	201701	310	51300	51000		*	180.48	
			SUPPLIES								
		1/20/17	17419974	201701	300	13100	10000		*	180.48	
			SUPPLIES								
		1/20/17	80897	201701	320	54900	51000		*	63.75	
			SUPPLIES								
		1/23/17	26214	201701	310	51300	51000		*	95.70	
			SUPPLIES								
		1/23/17	26214	201701	300	13100	10000		*	95.70	
			SUPPLIES								
		1/23/17	26214	201701	300	20700	10000		*	95.70-	
			SUPPLIES								
		1/31/17	28084	201701	320	54900	51000		*	89.99	
			SUPPLIES								
								STAPLES CREDIT PLAN			429.92 005980
2/I7717	00065	-	-	-	-	-	-	-	-	-	-
		2/13/17	52170254	201702	320	54900	42500		*	565.03	
			SUPPLIES								
								SYSTEM ID WAREHOUSE			565.03 005981

DUNE -DUNES - SROSINA											

CHECK	VEND#	.....INVOICE.....	...EXPENSED TO...	VENDOR NAME	STATUS	AMOUNT	....CHECK....
		DATE	INVOICE	YRMO DPT ACCT# SUB SUBCLASS			AMOUNT #
2/17/17	00154	2/08/17	C0042742	201703 320-54900-23000	*	3,528.59	
			INSURANCE				
		2/08/17	C0042742	201703 300-13100-10000	*	12,192.12	
			INSURANCE				
		2/08/17	C0042742	201703 300-13100-10100	*	768.68	
			INSURANCE				
		2/08/17	C0042742	201703 320-53800-23000	*	768.68	
			INSURANCE				
		2/08/17	C0042742	201703 300-20700-10000	*	768.68-	
			INSURANCE				
		2/08/17	C0042742	201703 310-53600-23000	*	12,192.12	
			INSURANCE				
		2/08/17	C0042742	201703 300-20700-10000	*	12,192.12-	
			INSURANCE				
				UNITED HEALTHCARE			16,489.39 005982
2/I7717	00284	2/01/17	INV-0000	201702 320-54900-46002	*	21,996.00	
			MONTHLY LANDSCAPE MAINT				
				YELLOWSTONE LANDSCAPE			21,996.00 005983
2/23/17	00252	2/22/17	1983	201702 320-54900-46000	*	433.00	
			FEB 2017 JANITORIAL SVCS.				
				ALL SEASON HOME SOLUTION LLC			433.00 005984
2/23/17	00189	2/21/17	43392	201702 320-54900-52000	*	32.95	
			24 X 32 L-D LINER .5 MIL				
				COASTAL SUPPLIES			32.95 005985
2/23717	00I46	2/15/17	407527-0	201703 320-54900-23000	*	822.78	
			MAR 17 INSURANCE				
		2/15/17	407527-0	201703 300-13100-10000	*	1,948.19	
			MAR 17 INSURANCE				
		2/15/17	407527-0	201703 300-13100-10100	*	200.06	
			MAR 17 INSURANCE				
		2/15/17	407527-0	201703 320-53800-23000	*	200.06	
			MAR 17 INSURANCE				
		2/15/17	407527-0	201703 300-20700-10000	*	200.06-	
			MAR 17 INSURANCE				
		2/15/17	407527-0	201703 310-53600-23000	*	1,948.19	
			MAR 17 INSURANCE				
		2/15/17	407527-0	201703 300-20700-10000	*	1,948.19-	
			MAR 17 INSURANCE				
				GUARDIAN-BETHLEHEM			2,971.03 005986
				TOTAL FOR BANK E		66,279.07	
				DUNE -DUNES - SROSINA			