

Dunes
Community Development District

April 9, 2021

Dunes Community Development District Agenda

Friday
April 9, 2021
9:30 a.m.

Dunes CDD Administrative Office
101 Jungle Hut Road
Palm Coast, Florida
<https://us02web.zoom.us/j/81880472266>
Call In # (929) 205-6099
Meeting ID # 818 8047 2266

Audit Committee Meeting

- I. Call to Order
- II. Review and Ranking of Proposals for Audit Services
- III. Other Business
- IV. Adjournment

Board of Supervisors Meeting

- I. Roll Call & Agenda
- II. Approval of the Minutes
 - A. March 12, 2021 Meeting
- III. Audience Comments
- IV. Reports and Discussion Items
 - B. Acceptance of the Audit Committee's Recommendation
 - MalaCompra Drainage Discussion
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 - Discussion on Capacity Fee Issues for Commercial Accounts
 - Discussion on Stormwater Utility / Reclaimed Flow
 - Renaissance / Beach Walk / Lennar Homes Development Update
 - C. Minimum Wage Impact Memo

- D. Discussion on Chapter 2 Rules
- V. Staff Reports
 - Attorney
 - E. Engineer – Report
 - Manager
 - F. Bridge Report for March
 - G. Additional Budget Items Report
- VI. Supervisors’ Requests and Audience Comments
- VII. Financial Reports
 - H. Balance Sheet & Income Statement
 - I. Community Projects Schedule
 - J. Assessment Receipts Schedule
 - K. Approval of Check Register
- VIII. Next Meeting Scheduled for May 14, 2021 @ 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, March 12, 2021 at 9:30 a.m. at the Dunes Administrative Office, 101 Jungle Hut Road, Palm Coast, Florida.

Present and constituting a quorum were:

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

Also present were:

Greg Peugh	District Manager
Ernesto Torres	District Representative (Via Zoom)
Michael Chiumento	District Counsel (Via Zoom)
Dave Ponitz	District Engineer (Via Zoom)

The following is a summary of the discussions and actions taken at the March 12, 2021 meeting. An audio copy of the proceedings can be obtained by contacting the District Representative.

FIRST ORDER OF BUSINESS

Roll Call

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

SECOND ORDER OF BUSINESS

Approval of Minutes

A. February 12, 2021 Board of Supervisors Meeting

The Board members provided corrections to the minutes, which will be included in the final version.

On MOTION by Mr. DeMatteis seconded by Mr. Crahan with all in favor the minutes of the February 12, 2021 meeting were approved as amended.
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Mr. Peugh informed the Board he spoke with Mr. Chiumento and Mr. Perry regarding the minutes of the meetings, and it's been recommended to keep the minutes summarized to serve as

an outline of the proceedings as the recordings of the meetings are available in detail if needed. With the exception of Mr. DeMatteis, the Board agreed to continue with summarized minutes of the meetings.

Mr. Peugh asked that Mr. Torres and Mr. Chiumento provide clarification on public records requests as it relates to the Sunshine Law. Mr. Torres gave an overview of the process that staff recommends should a board member receive a public records request noting he encourages the board member receiving the request to notify staff and counsel that they are in receipt of a public records request to allow staff to do the research and respond to the request. Mr. Chiumento noted the reasoning for the Board members maintaining email addresses and computers specifically for CDD business is to keep personal matters and business matters separate should a public records request arise.

Mr. DeGiovanni asked for clarification as it relates to “replying to all” on an email in which other board members are copied and if board members could be accused of conducting business digitally if the subject matter is associated with an item to be discussed at previous or future board meetings. Mr. Chiumento responded technically if you “reply all” that is a communication with your other board members on an issue, so we need to be careful about that. As far as discussing business, you all can discuss business with everybody in the community except the other four elected officials that you have on your Board until it comes before the Board.

B. Acceptance of the Minutes of the February 12, 2021 Audit Committee Meeting

On MOTION by Mr. Crahan seconded by Mr. DeMatteis with all in favor the minutes of the February 12, 2021 audit committee meeting were approved as presented.

THIRD ORDER OF BUSINESS

Audience Comments

There being no audience members present, the next item followed.

FOURTH ORDER OF BUSINESS

Reports and Discussion Items

Discussion on Capacity Fee Issues for Commercial Accounts

Mr. Peugh stated for February the Hammock Beach Resort monthly water consumption was under 270,000 gallons so they are still within capacity and they are making improvements so hopefully we will realize some benefits of those improvements in the near future. Cinnamon Beach

paid for the additional capacity in the amount of approximately \$23,000 so we will be monitoring that and will continue to work with them on that. They think in the future they will probably need additional capacity.

Discussion on Stormwater Utility / Reclaimed Flow

Mr. Peugh stated CDM, our consultant, is putting together educational materials and the revenue forecast with the \$15 rate with and without Island Estates, and they have also left out Yacht Harbor at this point. I would like to go to Hammock Dunes Club and Hammock Beach Resort, both of the golf courses, to sit down with them and get some feedback as they're probably going to be our largest stormwater fund contributors. Mr. Peugh will report back to the Board following the meetings with both customers.

Mr. Peugh stated Palm Coast installed the new pump, but we are not getting any additional flow. I've talked to the City staff and asked about the possibility of purchasing a bigger pump that we would engineer and install. They are talking internally, but I wanted to get a consensus from the Board. The pump we would probably want is \$60,000-\$70,000. With replacing all of that line to get additional flow to the Dunes we are at over \$3 million, maybe \$4 million so it's a lot cheaper to buy a pump than replace a line. The Board was receptive and will review if brought before them.

Renaissance / Beach Walk / Lennar Homes Development Update

Mr. Peugh stated Renaissance provided us a plan set and we are reviewing it. There may be a few discussions regarding the existing pump station.

Mr. Crahan asked if the District will be requesting a fee of some sort from the Beach Walk developer for a stormwater connection. Mr. Peugh responded that an interlocal agreement with the County that says the District can charge the development would be necessary. The District would first need to establish the stormwater utility and then reach out to the outlying areas.

Mr. DeGiovanni asked what the District's response could be if an entity asked for drainage to the District's system from outside. Mr. Chiumento responded that entity would need to have an easement agreement with the District and an annual fee could be included in that easement agreement.

Mr. Crahan stated we would probably be better off with an MOU with probably all three parties; the county, the developer and ourselves with regard to the stormwater requirement whether we charge them now or not.

Mr. Peugh informed the Board he does not have anything to report on Beach Walk or the Lennar development.

C. Ratification of E-Verify Memorandum of Understanding

Mr. Torres stated E-Verify is an internet-based system in which you can verify employment eligibility for employees through the Department of Homeland Security as well as the Social Security Administration. It's a requirement and the District has been registered so we ask for ratification of the MOU. We also have to make sure that any contractors hired by the District are utilizing E-Verify and I believe your agreements going forward may have that provision.

On MOTION by Mr. Vohs seconded by Mr. Crahan with all in favor the E-Verify memorandum of understanding was ratified.

D. Discussion on Chapter 1 Rules

Mr. Peugh presented a proposed draft of amended and restated rules of procedure and noted at some point in the future subsequent chapters of the rules will also need to be updated. Mr. Peugh asked for the Board's opinion on various comments highlighted throughout the redlined document. A public hearing to adopt these rules and any subsequent revised chapters will be set at a later meeting once the Board has had an opportunity to discuss each chapter.

Mr. Crahan suggested an effective date be added in the footer once they're finalized.

Mr. Swinburn suggested the monetary approval threshold for the District Manager be included in the rules of procedure once the decision is made under item E of the agenda.

E. Consideration of District Manager Monetary Approval Threshold

Mr. Peugh presented a resolution which states that the District Manager may spend up to \$50,000 on emergency or non-budgeted expenditures without needing the Board's prior approval. Should that dollar limit be exceeded, the District Manager will need to obtain authorization from the Chairman or Treasurer.

Mr. Swinburn suggested item number four on the resolution be revised to say, “All budgeted items and pay requests associated with board approved capital projects are exempted from the scope of this resolution and are not subject to the restrictions stated herein.”

On MOTION by Mr. Crahan seconded by Mr. Vohs with all in favor Resolution 2021-03 was approved as revised.

FIFTH ORDER OF BUSINESS

Staff Reports

Attorney

Mr. Chiumento informed the Board his firm as begun the quiet title action on the ITT property the District is looking to obtain.

F. Engineer - Report

A copy of the engineer’s report was included in the agenda package for the Board’s review.

Manager

G. Bridge Report for February

Mr. Peugh reported the revenue is down 4% and vehicle trips were down 6.4%. There are 21,457 accounts. 27,278 loyalty cards have been sold and there are 7,500 online users. Next month Mr. Peugh will provide an update on closing the loyalty cards that were granted an extension for use due to COVID.

H. Additional Budget Items Report

Mr. Peugh informed the Board there are sidewalks to be repaired near the bridge and on the Parkway at a cost of \$15,190.

Miscellaneous Items

Mr. Peugh informed the Board the buyer of the parcel that was owned by the Green Lion under the Toll bridge has backed out and the current owner may develop the parcel themselves in the future.

There has been a request to install fiber on the east side of the Hammock Dunes Parkway from Camino Del Mar to Jungle Hut as well as from Camino Del Mar to A1A. Staff is reviewing the plans. Mr. Peugh asked if the Board was amenable to the request, and asked Mr. Chiumento if

the District could charge a fee. Mr. Chiumento responded the District could charge a fee with a right of way utilization agreement. The Board is in favor of charging a fee. Mr. Peugh will report back after reviewing the plans.

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

Mr. Peugh, following up on a comment by Mr. DeMatteis at the last meeting regarding the drainage into a ditch from MalaCompra, reported that he spoke to the County who stated they have no way to clean out the northern outfall that flows to the MalaCompra ditch. The Board asked that a County Commissioner be invited to a Board meeting to discuss the issue.

SEVENTH ORDER OF BUSINESS**Financial Reports****I. Balance Sheet & Income Statement****J. Community Projects Schedule****K. Assessment Receipts Schedule****L. Approval of Check Register**

Mr. Peugh gave an overview of the financial reports noting on-roll assessments are 93.9% collected. The check register totals \$507,491.75.

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

EIGHTH ORDER OF BUSINESS**Next Meetings Scheduled for Friday, April 9, 2021 @ 9:30 a.m. at the Dunes CDD Administrative Office, 101 Jungle Hut Road, Palm Coast, Florida**

An audit committee meeting is also scheduled for April 9, 2021 just prior to the regular Board of Supervisors meeting.

NINTH ORDER OF BUSINESS**Adjournment**

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

B.

Dunes Community Development District
Auditor Selection Evaluation Criteria

	Ability of Personnel	Proposer's Experience	Understanding of Scope of Work	Ability to Furnish the Required Services	Price	Point Total
	(e.g., geographic locations of the firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing workload; proposed staffing levels, etc.)	(e.g., past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other Community Development Districts in other contracts; character; integrity; reputation of respondent, etc.)	Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.	Extent to which the proposal demonstrates the adequacy of proposer's financial resources and stability as a business entity necessary to complete the services required (e.g., the existence of any natural disaster plan for business operations).	Points will be awarded based upon the price bid for the rendering of the services and reasonableness of the price to services.	
Proposer	20	20	20	20	20	100
Grau & Associates: 5Yr Total - \$87,500						
Berger Toombs: 5Yr Total - \$15,375						

C.



INDEPENDENT ACCOUNTANT'S REPORT

Management and Board of the Dunes Community Development District
101 Jungle Hut Road
Palm Coast, FL 32137

We have performed the procedures enumerated below projecting the future impact of the new law increasing minimum wage in Florida on the personnel costs of the Dunes Community Development District toll bridge operation for the years ending September 30, 2022-2027.

The passing of amendment 2 will increase the minimum wage in Florida to \$10 on September 30, 2021 and then by a dollar a year until reaching \$15 on September 30, 2026. The management of the Dunes Community Development District has agreed to and acknowledged that the procedures performed are appropriate to assist them in assessing the future impact this new legislation will have on the toll bridge operations personnel costs. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The assumptions, procedures and the associated findings are as follows:

Management's Assumptions:

To maintain a quality workforce the District will set the starting salaries at 2.50 above minimum wage. This is the current differential between the current minimum wage and the starting salary.

The District will pay all employees that remain employed a 3% increase of the previous year's wage and the \$1 increase in the minimum wage.

Personnel costs include Wages and Salaries, Overtime, Social Security(6.2%), Medicare(.145%,) Pension for full time employees (8%), Health Insurance increasing 10% a year, and Workers Compensation Insurance (2.95%).

Revenues are projected to remain the same.

The following operating expenses were increased 1% a year - Payroll processing, Utilities, Repairs and Maintenance Parkway, and Office Supplies. Repairs and Maintenance Other was increased by 2%. All other expenses remained at the 2021 budget levels.

Our Procedures:

Starting with managements budgeted hours, salaries and work force for the year ending September 30, 2021, we calculated annual salaries per employee assuming all employees were retained and employees received a 3% annual increase, those below \$2.50 over the new minimum wage limits would receive the 3% increase and the minimum wage would be adjusted to \$2.50 over the new minimum wage. All other employees would receive a \$1.00 hourly increase.

Findings:

Below is a table summarizing the projected effects of annual increases in personnel and other costs.

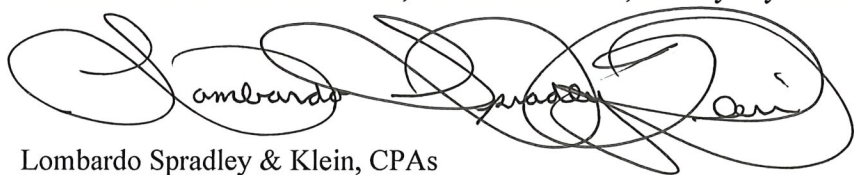
For The Year Ending September 30,	Budget 2021	Projection 2022	Projection 2023	Projection 2024	Projection 2025	Projection 2026	Projection 2027
Revenue	\$ 1,709,750	\$ 1,714,000	\$ 1,714,000	\$ 1,714,000	\$ 1,714,000	\$ 1,714,000	\$ 1,714,000
Interest Income	200,000	16,000	16,000	16,000	16,000	16,000	16,000
Administrative Expenses	(47,670)	(48,073)	(48,484)	(48,902)	(49,328)	(49,762)	(50,204)
Personnel Expenses	(677,515)	(678,385)	(752,350)	(805,110)	(859,830)	(916,636)	(975,661)
Operating Expenses	(548,487)	(527,440)	(556,436)	(535,490)	(564,602)	(543,773)	(573,004)
Transfer to General Fund	(417,450)	(225,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Contributions to Reserves	\$ 218,628	\$ 251,102	\$ 272,730	\$ 240,498	\$ 156,240	\$ 119,829	\$ 31,130
Additional Revenue Required to Maintain \$500,000							
Reserve Contribution		\$248,898	\$227,270	\$259,502	\$343,760	\$380,171	\$468,870
Per Trip Increase - 1,700,000 Trips							
		\$0.15	\$0.13	\$0.15	\$0.20	\$0.22	\$0.28
State Minimum Wage	\$8.65	\$10.00	\$11.00	\$12.00	\$13.00	\$14.00	\$15.00
DCDD Minimum Wage	\$11.00	\$12.50	\$13.50	\$14.50	\$15.50	\$16.50	\$17.50

Based on these assumptions the increase in personnel costs and the continued contribution to reserves of approximately \$500,000 would require a minimum toll increase of 30 cents per trip for the projected time period. This is based on the assumption of 1,700,000 trips per year.

We were engaged by the management of the Dunes Community Development District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively on the future impact the new legislation will have on the toll bridge operations personnel costs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Dunes Community Development District and to meet our ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information of management and the Board of the Dunes Community Development District and is not intended to be, and should not be, used by anyone other than these specified parties.



D.

**RULES OF THE
DUNES COMMUNITY DEVELOPMENT DISTRICT**

***PROPOSED* CHAPTER II**

**TOLL BRIDGE AND TRANSPORTATION SYSTEM REGULATIONS: ESTABLISHING
PROCEDURES, RATES AND CHARGES FOR TOLLING OPERATIONS AND
TRANSPORTATION SYSTEM MAINTENANCE**

CONTENTS

- 2.1 PURPOSE
- 2.2 NECESSITY
- 2.3 DEFINITIONS
- 2.4 GENERAL POWERS
- 2.5 APPLICATION FOR ACCOUNT SERVICE
- 2.6 DETERMINATION OF APPLICABLE RATE SCHEDULE
- 2.7 PAYMENT OF TOLL ON TOLL FACILITIES REQUIRED
- 2.8 PAYMENT OF TOLL ON TOLL FACILITIES REQUIRED: EXEMPTIONS
- 2.9 LIMITATIONS OF USE
- 2.10 PROTECTION OF DISTRICT PROPERTY
- 2.11 CONTINUITY OF SERVICE
- 2.12 CUSTOMER REMOVAL FROM PROPERTY FOR ADVERSE ACTIONS
- 2.13 TERMINATION OF SERVICE
- 2.14 AMENDMENTS TO RATE SCHEDULE
- 2.15 ROADWAYS
- 2.16 SEVERABILITY

RATE SCHEDULE ADOPTED - FORM A

**RULES OF THE
DUNES COMMUNITY DEVELOPMENT DISTRICT**

2.1 **PURPOSE.** The purpose of these Rules is to establish comprehensive regulations pertaining to the toll bridge and roadways owned and operated by the Dunes Community Development District (“District”); providing for and establishing rates and charges for the toll facility; providing definitions, including limitations and prohibited uses or practices; providing procedures for hearing disputes involving charges and discontinuation of service; providing for adjustments; providing an effective date.

2.2 **NECESSITY.** To establish uniform and comprehensive regulations pertaining to the toll bridge and roadways owned and operated by the District.

2.3 **DEFINITIONS.** The following terms and phrases, when used herein, shall have the meaning ascribed to them in this Section, except where the context clearly indicates a different meaning. Words used in the present terms shall include the future, and the singular number includes the plural, and the plural the singular.

2.3.1 **BOARD OF SUPERVISORS:** The governing board of the District, whose powers and authority are established by Chapter 190 of the Florida Statutes cited as the “Uniform Community Development District Act of 1980” (hereinafter, “Chapter 190”).

2.3.2 **CUSTOMER:** Any person, firm, association, corporation, governmental agency or similar organization supplied with the use of the toll bridge and roadways owned and operated by the District.

2.3.3 **DISTRICT:** The District as defined below in 2.3.8.

2.3.4 **DISTRICT MANAGER:** The manager of the District whose authority and responsibilities are established by Chapter 190 of the Florida Statutes and as may be prescribed by the Board of Supervisors.

2.3.5 **EASEMENTS:** Rights of ingress, egress, dedications, rights of way, conveyances or other property interests necessary or incidental to the installation,

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extension, repair, maintenance, construction or reconstruction of District's transportation system or any components thereof, over or upon customer's property.

2.3.6 ENGINEER: The appointed head of the Engineering Department of the District or his authorized representatives or a consulting engineering firm retained by the District to perform some or all duties of the engineer.

2.3.7 FINANCE DIRECTOR: The appointed head of Finance of the District, or his authorized representative. The Finance Director may also be the District Manager or his/her designee.

2.3.8 DUNES COMMUNITY DEVELOPMENT DISTRICT: A political subdivision of the State of Florida, created pursuant to Chapter 190 of the Florida Statutes.

2.3.9 RATE SCHEDULE: The schedule or schedules of rates or charges for the particular classification of service adopted and attached as Form A to this Chapter.

2.3.10 SERVICE: Shall be construed to include, in addition to all transportation systems by the customer the readiness and ability on the part of the District to furnish access to its transportation services including tolling facilities and vehicular as well as non-motorized transportation networks use for transportation purposes to the customer.

2.3.11 TERMS "SHALL" AND "MAY": As used herein, the word "may" is permissive, and the word "shall" is mandatory.

2.3.12 DUNES CDD TRANSPORTATION SYSTEM: Shall be defined as the Hammock Dunes Bridge over the Intra-coastal waterway, Hammock Dunes Parkway, Camino Del Mar from A1A easterly to the intersection of Hammock Dunes Parkway, together with any and all appurtenant facilities, approaches, and avenues of access.

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2.4 GENERAL POWERS.

2.4.1 DUNES CDD TRANSPORTATION SYSTEM: The District created and established by the provisions of this part is granted and shall have the right to acquire, hold, construct, improve, maintain, operate, own, and lease all or any part of the Dunes CDD Transportation System, hereinafter referred to as the “System.”

2.4.2 CONSTRUCT: It is the express intention of this part that the District, in the construction of the System, be authorized to construct any extensions, additions, or improvements to the System or appurtenant facilities, including all necessary approaches and avenues of access, with such changes, modifications, or revisions of the project as are deemed desirable and proper.

2.4.3 COLLECT TOLLS: To fix, alter, charge, establish, and collect tolls, rates, fees, rentals, and other charges for the services and facilities of the System, which tolls, rates, fees, rentals, and other charges must always be sufficient to comply with any covenants made with the holders of any bonds issued pursuant to this part.

2.4.4 BORROW: To borrow money and make and issue bonds.

2.4.5 CONTRACT: To make contracts of every name and nature and to execute all instruments necessary or convenient for the carrying on of its business, including entering into contracts for the services of consultants to perform planning, engineering, legal, or other appropriate services of a professional nature, subject to the requirements of applicable law.

2.4.6 APPLY FOR GRANTS: Without limitation of the foregoing, to borrow money and accept grants from, and to enter into contracts, including interlocal agreements, leases, or other transactions, with any federal agency, the state, or any political subdivision thereof, any agency of the state, County, or any other public body of the state,

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including pursuant to Florida Statute 348.973. For purposes of the foregoing, the District shall have the right to apply for, receive, and participate in, any and all grants, advances, and technical support provided by any federal agency or the department, the division, the county, or other political subdivision, agency, or instrumentality of the state to local governmental entities, special districts, expressway or transportation authorities, road and bridge districts, special road and bridge districts, metropolitan transportation authorities, and other public subdivisions, agencies, and instrumentalities of the state pursuant to the Florida Transportation Code, in connection with the State Highway System as outlined under §335 Fla. Stat. or otherwise.

2.4.7 PLEDGE: To pledge, hypothecate, or otherwise encumber all or any part of its receipts as security for all or any of the obligations of the District.

2.4.8 NECESSARY: To do all acts and things necessary or convenient for the conduct of its business and the general welfare of the District in order to carry out the powers granted to it by this part or any other law.

2.4.9 BONDS: Bonds may be issued on behalf of the System by the District.

2.4.10 WEBSITE: Maintain a website for payment and information with various terms and conditions.

2.5. APPLICATION FOR ACCOUNT SERVICE. Account Service shall be furnished only upon signed application accepted by District and the conditions of such application are binding upon the customer as well as upon the District. To obtain service, application shall be made at the District in the place or places designated by the District Manager. Applications are accepted by the District with the understanding that there is no obligation on the part of the District to render service other than that which is then available from its existing System. Application for service required by firms, partnerships, associations,

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corporations and others, shall be tendered only by duly authorized parties. When service is rendered under agreement or agreements entered into between the District and an agent of the principal, the use of such service by the principal shall constitute full and complete ratification by the principal of the agreement or agreements entered into between the District and an agent of the principal under which such service is rendered.

2.6 DETERMINATION OF APPLICABLE TOLL RATE: Effective immediately, the District will operate under various rate schedules adopted by the Board of Supervisors. The schedule or schedules of rates or charges for the particular classification of service adopted is attached as Form A to this Chapter. In accordance with §338.155(4), Fla. Stat., the toll rates will be posted at the Toll Bridge Office and the District's official website.

2.7 PAYMENT OF TOLL ON TOLL FACILITIES REQUIRED:

2.7.1 FAILURE TO PAY TOLL. In accordance with §316.1001, Fla. Stat., A person may not use any toll facility without payment of tolls, except as provided in §338.155, Fla. Stat. (and as further explained under 2.8 of these Rules). Failure to pay a prescribed toll is a noncriminal traffic infraction, punishable as a moving violation under Chapter 318, Fla. Stat.

2.7.2 ENFORCEMENT. For the purpose of enforcing this section, the District, defined as a "Governmental Entity" as defined under §334.03(11), Fla. Stat., which owns and operates a toll facility, by rule or ordinance, hereby authorizes a toll enforcement officer to issue a uniform traffic citation for a violation of this section of the Rules of the District. Toll enforcement officer means the designee of a governmental entity, such as the District, whose authority is to enforce the payment of tolls. The District may designate toll enforcement officers pursuant to §316.640, Fla. Stat.

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2.7.3 NOTIFICATION. A citation issued by the toll enforcement officer under this subsection may be issued by mailing the citation by first-class mail or by certified mail to the address of the registered owner of the motor vehicle involved in the violation. Mailing the citation to such address constitutes notification. In the case of joint ownership of a motor vehicle, the traffic citation must be mailed to the first name appearing on the registration, unless the first name appearing on the registration is a business organization, in which case the second name appearing on the registration may be used. A citation issued under this paragraph must be mailed to the registered owner of the motor vehicle involved in the violation within fourteen (14) days after the date of issuance of the citation. In addition to the citation, notification must be sent to the registered owner of the motor vehicle involved in the violation specifying remedies available under Fla. Stat. 318.14(12) and 318.18(7).

2.7.4 RESPONSIBILITY. The owner of the motor vehicle involved in the violation is responsible and liable for payment of a citation issued for failure to pay a toll, unless the owner can establish the motor vehicle was, at the time of the violation, in the care, custody, or control of another person. In order to establish such facts, the owner of the motor vehicle is required, within fourteen (14) days after the date of issuance of the citation, to furnish to the District an affidavit setting forth:

1. The name, address, date of birth, and, if known, the driver license number of the person who leased, rented, or otherwise had the care, custody, or control of the motor vehicle at the time of the alleged violation; or
2. If stolen, the police report indicating that the vehicle was stolen at the time of the alleged violation.

Upon the District's receipt of an affidavit the person designated as having care, custody,

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and control of the motor vehicle at the time of the violation may be issued a citation by the toll enforcement officer for failure to pay a required toll. The affidavit may be admissible in a proceeding pursuant to this section for the purpose of providing that the person identified in the affidavit was in actual care, custody, or control of the motor vehicle. The owner of a leased vehicle for which a citation is issued for failure to pay a toll is not responsible for payment of the citation and is not required to submit an affidavit as specified in this subsection if the motor vehicle involved in the violation is registered in the name of the lessee of such motor vehicle.

2.7.4 COMPLIANCE. The District shall adhere to the provisions and requirements as set forth under Chapter 316.1001, Fla. Stat. as it pertains to this section of the Rules of the District.

2.8 PAYMENT OF TOLL ON TOLL FACILITIES REQUIRED; EXEMPTIONS

2.8.1 EXEMPTIONS. In accordance with Florida Statute §338.155, a person may not use a toll facility without payment of tolls, except:

1. State military personnel while on official military business.
2. A person with a disability as defined under §338.155(3), Florida Statute and/or any disabled person as provided under the Beverly Chapman Act.
3. A person exempt from toll payment by the authorizing resolution for bonds issued to finance the facility.
4. A person exempt on a temporary basis where use of such toll facility is required as a detour route.
5. A law enforcement officer operating an official vehicle while on official law enforcement business.
6. A person operating a fire vehicle while on official business or a rescue vehicle while

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on official business.

7. A person participating in the funeral procession of a law enforcement officer or firefighter killed in the line of duty.

2.8.2 SUSPENSION OF TOLLS. The District Manager or the District Manager's designee may suspend the payment of tolls on a toll facility when necessary to implement with the following directives:

1. Assist in emergency evacuation.
2. Allow the use of such facilities by public transit vehicles or by vehicles participating in a funeral procession for an active-duty military service member.
3. Allow the use of an automobile or other vehicle belonging to the Department of Military Affairs used for transporting military personnel, stores, and property, when properly identified, shall, together with any such conveyance and military personnel and property of the state in his or her charge.
4. Allow a person with a disability who has a valid driver license, who operates a vehicle specially equipped for use by persons with disabilities as defined under Florida Statute §338.155(d).
5. The District may follow any directives from federal, state and local authorities as to the suspending of tolls in a natural disaster emergency.
6. Suspension of tolls can be established by the Board of Supervisors for a special event or any other event the Board of Supervisors deems appropriate.
7. The District Manager or his Designee may temporarily suspend tolls due to situations they deem appropriate.

2.8.3 NOTICE. A copy of §338.155, Fla. Stat., shall be posted at the Hammock Dunes Bridge.

RULES OF THE DUNES COMMUNITY DEVELOPMENT DISTRICT

2.8.4 **NONCRIMINAL TRAFFIC INFRACTION.** The failure to pay a prescribed toll shall be deemed a noncriminal traffic infraction and punishable in accordance with §318.18, Fla. Stat. and subject to payment collection and toll enforcement as authorized under chapters 316, 318, 320 and 322 of the Florida Statutes.

2.9 LIMITATIONS OF USE

2.9.1 **PURPOSE.** Tolls purchased from the District shall be used by the customer only for the purpose specified in the application for service.

2.9.2 **RESTRICTIONS.** The customer shall not sell or otherwise dispose of such use supplied by the District.

2.10 PROTECTION OF DISTRICT PROPERTY

2.10.1 It is the responsibility of every driver over the District's System to ensure all material/equipment is secured on its respective vehicles.

2.10.2 "Responsible Party" is defined as any person who operates and otherwise has control over a motor vehicle at the time of spilling of falling road debris while driving on the Hammock Dunes Bridge or any part of the Dunes CDD Transportation System.

2.10.3 It is the responsibility of the Responsible Party to insure it immediately reports any spilling or road debris or any other foreign materials on District Property to the Hammock Dunes Bridge Management at the following contact: Hammock Dunes Bridge Service Center located at the toll plaza.

2.10.4 In the event of any incident that causes damage to the District property, whether intentionally or negligently, the Responsible Party will be responsible for any and all expenses incurred for cleaning up any spills, debris or material left behind

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and shall be solely responsible for the cost of any and all property repairs.

2.11 CONTINUITY OF SERVICE. The District will at all times use reasonable diligence to provide continuous service, and having used reasonable diligence, shall not be liable to the customer for failure or interruption of continuous service. The District shall not be liable for any act or omission caused directly or indirectly by strikes, labor troubles, accident, litigations, breakdowns, shutdowns for repairs or adjustments, acts of sabotage, enemies of the United States, wars, governmental interference, acts of God or other causes beyond its control.

2.12 CUSTOMER REMOVAL FROM PROPERTY FOR ADVERSE ACTIONS.

2.12.1 Any customer verbally harassing a District employee or engaging in aggressive or abusive behavior will be asked to leave the property immediately by any Supervisor or Manager. Refusal of the customer to leave the property will prompt District personnel to contact local authorities. Any customer physically abusing any District employee will be subject to arrest and prosecution at the employee's request.

2.12.2 Aggressive or abusive behavior includes language (whether verbal or written) that may cause staff to objectively or subjectively feel afraid, threatened or abused and may include threats, personal verbal abuse, derogatory remarks and rudeness. Also, inflammatory statements, remarks of a discriminatory nature and unsubstantiated allegations are considered abusive behavior. Where a customer is aggressive or abusive, the District may proceed utilizing an array of remedies, including, but not limited to, the following:

- a. Advise the customer that the District considers their actions offensive, unnecessary and unhelpful and ask them to stop;

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- b. Terminate telephone calls, cancel appointments, revoke meetings or withdraw any further interaction with the customer;
- c. Terminate all direct contact with the customer;
- d. Notify the police (This will always be the case if physical violence is used or threatened); and
- e. Take any other action the District considers appropriate under the circumstances.

2.13 TERMINATION OF SERVICE.

2.13.1 All tolling service shall be pursuant to proper permit or application; which procedure accords the District the opportunity to provide for orderly expansion of facilities and regulation thereof in a manner calculated to ensure continuous service to all customers. Inherent in this obligation is the governmental prerogative of necessity to terminate service which is adverse to the continuous, orderly and uninterrupted operation and maintenance of its tolling service. Accordingly, the District reserves the right by unilateral act and in its sole discretion, to refuse service, or to terminate service temporarily, or to discontinue service in all instances when conditions exist which would constitute an emergency of public concern, or when the providing of any service would constitute a threat to the safety, health or welfare of customers generally or a significant portion of the customer population.

2.13.2 When discontinuance or termination of service can be remedied by an act of the customer, District shall provide written notice of remedial action to the customer in order that service may be continued uninterrupted. The customer shall complete remedial action within ten (10) working business days after the District provides

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customer notice. Acts considered to be remedial by the customer, and for which service may be temporarily terminated, discontinued or interrupted are listed as follows:

- a. Failure to pay for service as described in Section 14 under these Chapter II, Rules of the District.
- b. Failure of customer to meet provisions of agreements with the District.
- c. Use of service for any other property or purpose than described in the permit or application.
- d. When requested by customer, in which case resumption of service shall be accomplished in accordance with District policy as herein provided.

2.13.3 The District reserves the right by unilateral act and in its sole discretion to refuse service, terminate service temporarily, or to discontinue service without notice under the following circumstances:

- a. Causing, or allowing to exist, a hazardous condition with respect to the location, use of, or access to any tolling service or component.
- b. Alteration or modification of any transmission or tolling component or device used in providing any tolling service to the customer. Any such unauthorized use, if fraudulent, may result in criminal prosecution and may result in restitution of revenue lost to the District as a condition to restoration of service, including costs of repair or restoration of any tolling equipment or components to normal service condition, as shall be determined by District.
- c. Total or partial destruction of, or abandonment of, any structure,

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including any act for a duration which, in District's sole opinion, may create a hazardous or unsafe condition or constitute a nuisance. The District will be authorized to contact any law enforcement agency as needed to investigate and eliminate the problem.

2.14 AMENDMENTS TO RATE SCHEDULE. The Rate schedule are attached hereto as Form A, being identified as: Toll Rates. This Rate Schedule may be amended from time to time by the Board of Supervisors in accordance with Chapter 190, Fla. Stat., and the contractual agreements of the District.

2.15 ROADWAYS.

2.15.1 PURPOSE. The following rules, regulations and procedures will serve as guidance when seeking to improve existing roadways or to develop new roadways that cross the District's land, lots and/or borders. It is intended that these rules and regulations will provide a uniform means for processing and approving requests or applications for construction, development, use and/or maintenance of District roadways.

2.15.2 DEFINITIONS.

2.15.2.(a) CONVEYANCE. See Grant.

2.15.2.(b) DEVELOPER. A party that improves land with labor and/or capital on behalf of and for the District.

2.15.2.(c) EASEMENT. Rights of ingress, egress, dedications, rights of way, conveyances or other property interests necessary or incidental to the installation, extension, repair, maintenance, construction or reconstruction of District's transportation system or any components thereof, over or upon customer's property.

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2.15.2.(d) FACILITIES. The District owns various forms of Facilities, such as its bridge and roadways, acquired to render actions, operations, or activities more manageable, practicable and easier for the intended user.

2.15.2.(e) GRANT. Differentiated from a mere license, a Grant passes interest to another in the lands of which it embraces and must be conveyed by an instrument in writing.

2.15.2.(f) IMPROVEMENTS. A valuable addition made to property or land or an enhancement in its condition, amounting to more than mere repairs or replacement of waste, which costs labor or capital, and which the District intends will enhance value and utility or to adapt it for new or further purpose.

2.15.2.(g) LICENSE. Permission by competent written evidence of authority accorded by the District conferring the right to do some act which without such authorization would be illegal, unauthorized or would be qualified as a trespass or tort.

2.15.2.(h) RIGHT OF WAY. The right of passage or of way imposed by law, by agreement or by virtue of which one has a right to pass.

2.15.2.(i) ROADWAY. A transportation corridor used for vehicular access, including but not limited to, ditches, spillways, clear areas, widenings for passage, etc.

2.15.2.(j) ROADWAY EASEMENT. A transportation corridor used for the construction, use and maintenance of Roadways within the District.

2.15.3 EASEMENTS, LICENSES AND RIGHTS OF WAY. As a prerequisite to the construction or installation of any Improvements proposed to be

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connected or associated to the Facilities of the District, the Developer must agree to Grant or Convey to the District all Easements, Licenses or Rights of way as may be required or necessary by the District as it may pertain or affect the proposed Facilities. The District, in its sole discretion, will consent or disapprove new Roadway construction.

2.15.4 PERMITS. If new Roadway construction or Improvements are approved by the District, Developer must obtain all necessary, required and obligatory permits, licenses, authorization, certifications, document or any other state or local authorities to commence construction Improvements. Developer shall be responsible for proper handling, management, maintenance and operation of labor to facilitate the Roadway Easements within the District. The Developer shall also be solely responsible to obtain all necessary documents for such Roadway Easements or Improvements such as survey, land documents, and lot or landowner written consent, if applicable. Roadways permitted under these rules and approved by the District shall be constructed using appropriate and recognized State and Federal accepted construction standards.

2.15.5 SATISFACTION. Any Grant or Conveyance as defined under 2.15.3 herein, must be in writing and in the form satisfactory to the District in its sole and exclusive discretion.

2.15.6 DEVELOPER'S LAND. Such Grant or Conveyance, when located on the property of the Developer, must be made without any cost, fees or expense to the District. District reserves the right to require such Easement, License or Right of way to the point at which the District deems appropriate, being the point at which the Facilities of District join with consumers.

2.15.7 FINALIZATION. Such Easements, License and Right of way shall be

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Conveyed and accepted by the District upon completion, approval and acceptance of the work done by Developer. The District shall be held harmless for all permitted labor and activity within the Roadway Easement or Improvements.

2.16 SEVERABILITY. If any section, subsection, sentence, clause, phrase, or portion of this Rule is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portions thereof.

Specific Authority: §§ 190.011(5); 190.011(15), 120.54, Fla. Stat.

Law Implemented: §§ 190.11, 190.012(d)1, 316, 316.640, 318, 318.14(12), 318.18, 318.18(7), 320, 322, 335, 338.155, 338.155, 338.155(4), 334.03, 334.03(11), 348.973, Fla. Stat.

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“FORM A”

RATE SCHEDULE*

Toll Rates –

CURRENT TOLL FEES as of October 1, 2012

All Vehicles One Way Trip:

2 axles.....	\$2.00
3 axles.....	\$3.00
4 axles.....	\$3.50
5+ axles.....	\$5.00

No toll in the westbound direction.

EXPRESSCARD & DECAL DISCOUNTS

ExpressCard Account holders with prepaid accounts receive discounted travel across the Hammock Dunes Bridge according to the following schedule:

2 axles.....	\$0.50
3 axles.....	\$0.75
4 axles.....	\$0.88
5+ axles.....	\$1.25

No toll in the westbound direction.

*Toll rates are subject to change.

The District may from time to time decide to implement promotional rates as it deems appropriate. The use of promotional programs such as the BridgePass Loyalty Card are completely at the District's discretion and are implemented and terminated by Board Action.

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Additional Fees –

The District reserves the right to impose a charge for ExpressCards, window decals and/or any form of device used to pay tolls to cross the Hammock Dunes Bridge. The fees would be according to the following schedule:

Personal/ Residential accounts – up to a total of six devices at no charge when the account is first opened. After the device limit is reached, additional devices would be charged a fee up to a maximum of \$5.00 per device.

Business/Corporate accounts – up to a total of ten devices at no charge when the account is first opened. After the device limit is reached, additional devices would be charged a fee up to a maximum of \$5.00 per device.

The District reserves the right to amend this fee at its discretion. Individual cases will be considered for extenuating circumstances.

E.

- Engineer Report

HD Parkway - ICWW Bridge - Repair Plans

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

Final plans and bid documents were completed with costs estimated by the Engineer at \$ 1.131 Million. In October 2020, the Board approved the Engineer's (KCA) recommendation for contract award to lowest qualified bidder, Sieg & Ambachtsheer, DeLand, FL, in the amount of \$824,950. The Board also approved an engineering proposal from KCA/ Kissinger Campo Construction Services (KCCS) for Construction Engineering and Inspection (CEI) Services for oversight of the bridge repair project for a not to exceed amount of \$90,285. A preconstruction conference was held on November 4, 2020 and a Notice to Proceed date of February 8, 2021 was established with the Contractor. The Engineer authorized Pay Application No. 1 in the amount of \$73,007 for significant stored materials to include inlet grates and cathodic protection materials. The Engineer approved the Contractor's Project Work Schedule illustrating the project is anticipated to be substantially complete by late July 2021. Current project activities underway include maintenance of traffic setups for various work activities, replacement of bridge drainage grates, fender ladder removal, concrete and steel rehabilitation, and conduit removal.

Standby, Emergency Pumps

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

Priority 3 Facilities (2019-20): Lift Station (LS) -10, 34 Island Estates and LS-15, Ocean Way S: Status: BOS authorized award of project to lowest and most responsive bidder, Danus Utilities, Inc. of Sanford, FL, in the amount of \$254,551. Staff and consultant prepared and forwarded contract agreement documents to contractor for execution. A pre-construction meeting was held with Contractor on July 1, 2020 and a Notice to Proceed date was established for July 22, 2020. The contractor completed an initial phase of project with installation of the bypass pump and concrete pads at Stations 10 & 15 and stainless steel bypass piping installation at Station 15. The contractor installed all pump and controls equipment and successfully performed start-ups for new pony pump connections (2/25) and new lift station full mechanical and electrical replacement at LS 10 (2/19). Additional wet well lining completed. Final inspection, punch list and project closeout activities are underway.

Priority 4 Facilities (2020-21): LS-16, Ocean Way N Status: Staff issued a purchase order to CPH for survey and design services proposal, in the amount of \$13,000, for design and installation oversight of backup pumping equipment and associated piping at referenced facility. The Board approved the purchase of the Godwin diesel standby pump from Xylem, Inc. in October – staff prepared purchase order and is awaiting receipt of pump. CPH (Engineer) has completed the field survey work for LS-16 and provided a preliminary plan set which has been reviewed with comments returned to consultant. Final plans received from CPH on 1/12/2021. Preparing itemized quotation sheet to accompany design plans for eventual distribution to qualified contractors for obtaining cost proposals. Nothing to report.

WTP Reverse Osmosis (RO) Membrane Evaluation - Replacement

The current water treatment plant RO Skids 1 & 2 have been in operation since 2007. These older two (2) skids are illustrating signs of wear and a lessened capacity to efficiently process water compared to previous periods. The engineering scope of work includes an evaluation of various membrane manufacturer products available and their compatibility to effectively treat and process the District's raw water constituents to obtain finished water quality parameters desired. Staff received final RFP document and exhibits and provided comments for final acceptance. RFP issued on March 15, 2021 to select membrane manufacturer / installer teams. Manufacturer/ installer team pricing and qualifications proposals due April 20, 2021.

Stormwater Utility Program Development & Implementation

A project kick-off meeting was held with staff and consultant team (CDM Smith) on February 26, 2020 to discuss project goals and to better familiarize their understanding of the District's overall stormwater system configuration, available mapping and records resources and other information concerning the District's utility billing system and processing procedures. CDM continues to update the stormwater atlas and database with additional information provided by staff. Virtual meeting held with consultant on January 13, 2021 for review of stormwater system program considerations scheduled for presentation to the Board in February 2021. Nothing to report.

Hammock Dunes Bridge Toll Facility Improvements

Contractor Pay Application Request No. 6 in the amount of \$17,649 was reviewed and approved. Base Bid portion of project (Generator & Fuel Tank Removal/ Replacement) is 100% complete. Generator start-up scheduled with contractor and manufacturer was successful. Notice to Proceed dated January 4, 2021 was issued to the Contractor for the Additive Alternate Bid portion (Building & Site Renovations). The Contractor provided a preliminary project schedule with tentative project substantial completion to occur (1/22). Contractor received Building Permit issued by Flagler Co. on March 5, 2021. Ongoing activities include shop drawing review and coordination of temporary office trailer configuration. Storm Tech drainage system, to be constructed under parking lot pavement for stormwater treatment, was

approved and is being scheduled for delivery to site. Precast drainage structures shop drawings also approved.

WTP Risk & Resilience Assessments / Emergency Response Plans

The America's Water Infrastructure Act (AWIA) of 2018 requires community potable water utilities serving populations greater than 3,300 to complete and submit certifications for Risk & Resilience Assessments (RRAs) and Emergency Response Plans (ERPs). AWIA certifications are to be submitted to the United States Environmental Protection Agency (EPA). Dunes Community Development District (Dunes CDD) owns and operates a community water system (CWS) serving a population of greater than 3,300 and is therefore required to complete an RRA. The RRA deadline for Dunes CDD Utility Division is June 30, 2021 with subsequent certification of Emergency Response Plan due six (6) months afterward.

This RRA is exempt from public record requests, as all vulnerability assessments of water systems are exempt from public record requests in Florida. In May 2020, the EPA implemented a new RRA checklist format and recommended use of same by small CWSs serving populations between 3,300 and 50,000 people as a risk assessment method in lieu of their Vulnerability Self-Assessment Tool (VSAT) format for larger community water systems.

A Draft - Technical Memorandum (TM) along with the AWIA Small System RRA Checklist and Spreadsheet, was provided to staff by our consultant, Mead & Hunt, on March 16, 2021. Staff is currently reviewing and preparing comments on the information provided for eventual discussion with consultant.

Water/ Wastewater/ Consumptive Use Permit Regulatory Activities

Distribution of the Dunes CDD Public Water System ID #2184259 – Consumer Confidence Report (Annual Water Quality Report 2020) will be realized as an attachment to March 2021 customer utility billing statements to be mailed in early April. The report provides information and results of specific potable water sampling and testing activities performed throughout the year as required by the Florida Dept. of Environmental Protection (FDEP) and Environmental Protection Agency (EPA). The report was prepared by staff and reviewed for acceptance by FDEP. A subsequent certification of delivery will be prepared by staff and forwarded to FDEP after distribution to customers is realized. The certification is required and provides confirmation to the FDEP that the annual drinking water quality report was distributed in accordance with public notification standards to ensure widest dissemination of the information to our customers.

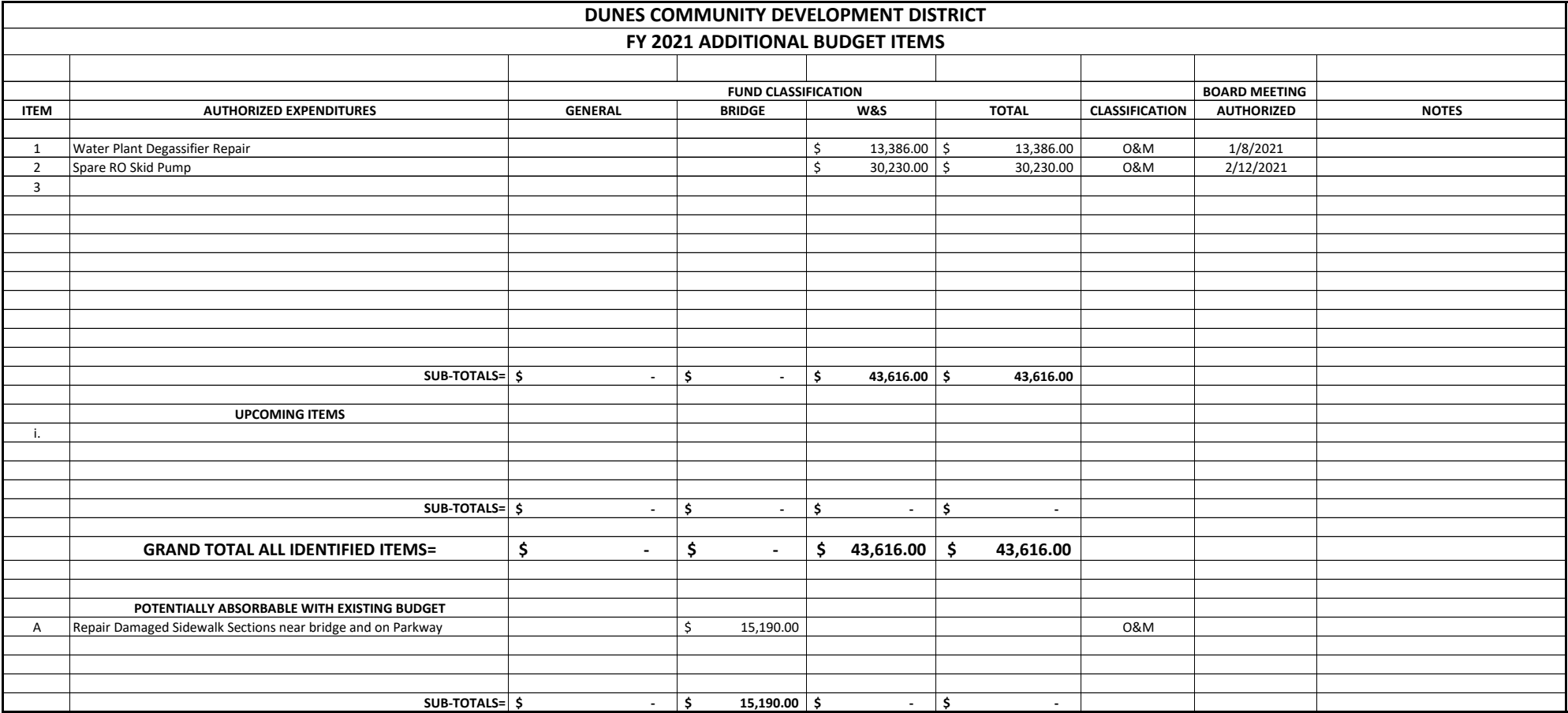
F.



FISCAL YEAR 2021 TOLL REVENUES

FY 2021	REVENUES						VEHICLES TRIPS						\$/VEHICLE
		BRIDGE	% CASH/	TOTAL	PREVIOUS	% CHANGE		PREVIOUS	% CHANGE		BRIDGE	TURN ARND/	
MONTH	CASH	PASS	BPASS	MONTHLY COLLECTIONS	YEAR COLLECTIONS	FROM PRIOR YEAR	TOTAL	YEAR VEHICLES	FROM PRIOR YEAR	CASH	PASS	VIOLATION/ EMPLOYEE	
OCTOBER 2020	\$ 64,428.50	\$ 73,735.79	87.38%	\$ 138,164.29	\$ 128,884.66	6.72%	168,626	165,694	1.77%	31,543	133,773	3,310	\$ 0.819353
NOVEMBER 2020	\$ 57,367.50	\$ 68,245.58	84.06%	\$ 125,613.08	\$ 124,029.35	1.26%	155,279	159,314	-2.53%	28,058	124,332	2,889	\$ 0.808951
DECEMBER 2020	\$ 57,045.00	\$ 71,197.03	80.12%	\$ 128,242.03	\$ 125,797.33	1.91%	160,611	162,010	-0.86%	27,966	129,309	3,336	\$ 0.798464
JANUARY 2021	\$ 52,911.50	\$ 71,888.30	73.60%	\$ 124,799.80	\$ 128,163.86	-2.70%	159,997	171,138	-6.51%	25,878	130,723	3,396	\$ 0.780013
FEBRUARY 2021	\$ 55,170.50	\$ 71,622.16	77.03%	\$ 126,792.66	\$ 131,928.40	-4.05%	158,834	169,696	-6.40%	27,023	129,119	2,692	\$ 0.798272
MARCH 2021	\$ 81,335.00	\$ 85,526.29	95.10%	\$ 166,861.29	\$ 133,865.52	19.77%	196,411	164,738	19.23%	39,898	152,763	3,750	\$ 0.849552
APRIL 2021					\$ 5,316.13			109,810					
MAY 2021					\$ 120,577.59			158,808					
JUNE 2021					\$ 149,790.26			172,911					
JULY 2021					\$ 159,226.81			179,788					
AUGUST 2021					\$ 130,582.23			162,252					
SEPTEMBER 2021					\$ 124,254.69			155,693					
TOTALS=	\$ 368,258.00	\$ 442,215.15		\$ 810,473.15	\$ 1,462,416.83		999,758	1,931,852		180,366	800,019	19,373	
PERCENT OF TOTAL=	45.4%	54.6%								18.0%	80.0%	1.9%	
AVERAGES=	\$ 61,376.33	\$ 73,702.53	82.88%	\$ 135,078.86			166,626			30,061	133,337	3,229	
12 MONTH PROJECTION=	\$ 736,516.00	\$ 884,430.30		\$ 1,620,946.30			1,999,516			360,732	1,600,038	38,746	
FY 21 BUDGETED PROJECTION=	\$ 1,695,750												
	12345	=Revised number											

G.



H.

DUNES
COMMUNITY DEVELOPMENT DISTRICT

Unaudited Financial Statements
as of
February 28, 2021

Board of Supervisors Meeting
April 9, 2021

DUNES COMMUNITY DEVELOPMENT DISTRICT

BALANCE SHEET

February 28, 2021

	Major Fund
	General
<u>ASSETS:</u>	
Cash	\$81,443
Assessments Receivable	\$2,714
Due from other Funds	\$171
Investments	\$380,262
TOTAL ASSETS	<u>\$464,590</u>
<u>LIABILITIES AND FUND BALANCES:</u>	
Liabilities:	
Accounts Payable	\$17,120
Due to Other Funds	\$17,854
TOTAL LIABILITIES	<u>\$34,974</u>
Fund Balances:	
Assigned:	
Current year's expenditures	\$65,460
Unassigned	\$364,156
TOTAL FUND BALANCES	<u>\$429,616</u>
TOTAL LIABILITIES & FUND BALANCE	<u>\$464,590</u>

DUNES COMMUNITY DEVELOPMENT DISTRICT

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the Period Ended February 28, 2021

EXPENSE CODE	DESCRIPTION	GENERAL FUND BUDGET	PRORATED BUDGET THRU 02/28/21	ACTUAL THRU 02/28/21	VARIANCE
REVENUES:					
001.300.31900.10000	Maintenance Taxes	\$197,000	\$180,492	\$180,492	\$0
001.300.36100.11000	Interest Income	\$1,056	\$440	\$137	(\$303)
TOTAL REVENUES		\$198,056	\$180,932	\$180,630	(\$303)
EXPENDITURES:					
<u>Administrative</u>					
001.310.51300.11000	Supervisor Fees	\$14,000	\$5,833	\$5,000	\$833
001.310.51300.21000	FICA Expense	\$1,071	\$446	\$383	\$64
001.310.51300.31100	Engineering/Software Services	\$20,000	\$8,333	\$0	\$8,333
001.310.51300.31500	Attorney	\$11,000	\$4,583	\$2,613	\$1,970
001.310.51300.32000	Collection Fees/Payment Discount	\$12,000	\$5,000	\$3,503	\$1,497
001.310.51300.32200	Annual Audit	\$3,440	\$1,433	\$100	\$1,333
001.310.51300.34000	Management Fees	\$9,800	\$4,083	\$4,083	(\$0)
001.310.51300.35100	Computer Time	\$1,000	\$417	\$417	\$0
001.310.51300.40000	Travel Expenses	\$2,000	\$833	\$0	\$833
001.310.51300.42000	Postage & Express Mail	\$3,000	\$1,250	\$895	\$355
001.310.51300.42500	Printing	\$2,500	\$1,042	\$559	\$483
001.310.51300.45000	Insurance	\$17,297	\$14,476	\$14,476	\$0
001.310.51300.48000	Advertising Legal & Other	\$1,500	\$625	\$0	\$625
001.310.51300.49000	Bank Charges	\$600	\$250	\$237	\$13
001.310.51300.49100	Contingencies	\$4,000	\$1,667	\$1,043	\$623
001.310.51300.51000	Office Supplies	\$2,000	\$833	\$255	\$579
001.310.51300.54000	Dues, Licenses & Subscriptions	\$1,000	\$417	\$175	\$242
001.320.53800.12000	Salaries	\$139,918	\$59,196	\$58,566	\$630
001.320.53800.21000	FICA Taxes	\$12,416	\$5,253	\$3,956	\$1,297
001.320.53800.22000	Pension Expense	\$11,193	\$4,736	\$5,656	(\$921)
001.320.53800.23000	Health Insurance Benefits	\$27,631	\$11,513	\$9,361	\$2,152
001.320.53800.24000	Workers Comp Insurance	\$3,600	\$3,348	\$3,348	\$0
001.320.53800.64000	Capital Improvements	\$150,000	\$62,500	\$54,635	\$7,865
TOTAL ADMINISTRATIVE		\$450,967	\$198,068	\$169,260	\$28,809
<u>General System Maintenance</u>					
001.320.53800.43000	Electric (7 Aerators)	\$15,000	\$6,250	\$4,516	\$1,734
001.320.53800.46500	Lake Maintenance	\$88,000	\$36,667	\$26,970	\$9,697
001.320.53800.46200	Landscaping	\$35,000	\$14,583	\$12,464	\$2,119
001.320.53800.52100	Grass Carp	\$3,000	\$1,250	\$0	\$1,250
001.320.53800.46700	Storm Drain System Maintenance	\$40,000	\$16,667	\$780	\$15,887
001.320.53800.46000	Building Maintenance	\$23,000	\$9,583	\$29,883	(\$20,299)
001.320.53800.46300	Tree & Shrub Removal	\$11,000	\$4,583	\$8,500	(\$3,917)
001.320.53800.49200	R&M-Floating Fountains	\$10,000	\$4,167	\$1,486	\$2,681
001.320.53800.49300	R&R-Equipment	\$5,000	\$2,083	\$198	\$1,885
TOTAL GENERAL SYSTEM MAINTENANCE		\$230,000	\$95,833	\$84,797	\$11,037
TOTAL EXPENDITURES		\$680,967	\$293,902	\$254,056	\$39,845
Excess (deficiency) of revenues over (under) expenditures		(\$482,910)	(\$112,969)	(\$73,426)	\$39,543
<u>Other Financing Sources/(Uses)</u>					
001.300.38100.10000	Interfund Transfer (From Bridge Fund)	\$417,450	\$417,450	\$417,450	\$0
TOTAL OTHER FINANCING SOURCES/(USES)		\$417,450	\$417,450	\$417,450	\$0
Net change in fund balance		(\$65,460)	\$304,481	\$344,024	\$39,543
FUND BALANCE - BEGINNING		\$65,460		\$85,592	
FUND BALANCE - ENDING		\$0		\$429,616	

DUNES COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF NET POSITION - PROPRIETARY FUNDS

	9/30/20		1/31/21		2/28/21		
	Major Funds		Major Funds		Major Funds		
	Water, Sewer and Effluent Reuse Enterprise Fund	Intracoastal Waterway Bridge Enterprise Fund	Water, Sewer and Effluent Reuse Enterprise Fund	Intracoastal Waterway Bridge Enterprise Fund	Water, Sewer and Effluent Reuse Enterprise Fund	Intracoastal Waterway Bridge Enterprise Fund	Total
ASSETS:							
Current Assets:							
Cash and Cash Equivalents:							
Cash - Operating Account	\$627,330	\$196,034	\$314,578	\$139,797	\$477,859	\$140,301	\$618,160
Cash - On Hand	---	\$2,800	---	\$2,800	---	\$2,800	\$2,800
Petty Cash	---	\$539	---	\$1,406	---	\$1,343	\$1,343
Investments:							
State Board - Surplus Funds	\$3,940,943	\$11,303,042	\$4,222,281	\$10,783,614	\$4,222,766	\$10,634,852	\$14,857,618
State Board - Community Projects	---	\$96,234	---	\$65,089	---	\$65,096	\$65,096
Receivables							
Utility Billing	\$279,600	---	\$244,017	---	\$271,768	---	\$271,768
Unbilled Accounts Receivable	\$127,858	---	---	---	---	---	\$0
Due from Other Funds	---	\$5,937	\$919	\$3,321	\$919	\$111,963	\$112,881
Noncurrent Assets:							
Prepays	\$11,877	\$5,071	\$0	\$0	\$0	\$0	\$0
Deposits	\$1,000	---	\$1,000	---	\$1,000	---	\$1,000
Capital Assets:							
Land	\$875,488	\$85,000	\$875,488	\$85,000	\$875,488	\$85,000	\$960,488
Plant-Expansion (Net)	\$4,588,225	---	\$4,916,842	---	\$4,916,842	---	\$4,916,842
Maintenance Building (Net)	\$42,593	---	\$45,869	---	\$45,869	---	\$45,869
Equipment (Net)	\$767,837	\$42,142	\$674,365	\$14,226	\$887,073	\$42,142	\$929,215
Roadways (Net)	---	\$1,440,913	---	\$1,512,959	---	\$1,440,913	\$1,440,913
Bridge Facility (Net)	---	\$4,835,808	---	\$5,071,657	---	\$4,835,808	\$4,835,808
Improvements Other than Buildings (Net)	\$14,420,222	---	\$15,006,416	---	\$15,224,719	---	\$15,224,719
Meters in the Field/Inventory (Net)	\$0	---	\$0	---	\$0	---	\$0
Construction in Progress	\$7,420,023	\$574,803	\$7,292,616	\$314,300	\$7,420,023	\$574,803	\$7,994,826
TOTAL ASSETS	\$33,102,997	\$18,588,323	\$33,594,391	\$17,994,168	\$34,344,325	\$17,935,020	\$52,279,345
LIABILITIES:							
Current Liabilities:							
Accounts Payable	\$149,073	\$186,030	\$83,182	\$105,444	\$103,391	\$90,073	\$193,464
Retainage Payable	---	---	\$50,000	---	---	---	\$0
Due to Other Funds	\$6,074	---	\$2,454	---	\$95,198	---	\$95,198
Due to Pension Fund	---	\$0	---	\$0	---	\$0	\$0
Noncurrent Liabilities:							
Utility Deposits	\$1,347	---	\$1,347	---	\$1,347	---	\$1,347
Customer Refunds Due	\$3,350	---	\$3,350	---	\$3,350	---	\$3,350
Prepaid Connection Fees	\$804,173	---	\$804,173	---	\$804,173	---	\$804,173
Deferred Toll Revenue ⁽²⁾	---	\$543,720	---	\$481,853	---	\$543,720	\$543,720
TOTAL LIABILITIES	\$964,016	\$729,750	\$944,505	\$587,297	\$1,007,459	\$633,792	\$1,641,251
NET POSITION							
Net Invested in Capital Assets	\$28,114,388	\$6,978,665	\$28,811,596	\$6,998,142	\$29,370,014	\$6,978,665	\$36,348,679
Restricted for Community Projects ⁽¹⁾	---	\$96,096	---	\$96,096	---	\$65,096	\$65,096
Unrestricted	\$4,024,593	\$10,783,812	\$3,838,290	\$10,312,633	\$3,966,853	\$10,257,467	\$14,224,319
TOTAL NET POSITION	\$32,138,981	\$17,858,573	\$32,649,886	\$17,406,871	\$33,336,867	\$17,301,228	\$50,638,094

⁽¹⁾ Bridge Interlocal Agreement with County.

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

DUNES COMMUNITY DEVELOPMENT DISTRICT

Water and Sewer Fund-Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended February 28, 2021

EXPENDITURE CODE	DESCRIPTION	WATER/SEWER FUND BUDGET	PRORATED BUDGET THRU 02/28/21	ACTUAL THRU 02/28/21	VARIANCE
OPERATING REVENUES:					
041.300.34300.30000	Water Revenue	\$969,987	\$404,161	\$414,449	\$10,288
041.300.34300.50000	Sewer Revenue	\$894,301	\$372,625	\$344,995	(\$27,630)
041.300.34300.76000	Irrigation/Effluent	\$1,147,185	\$477,994	\$424,616	(\$53,378)
041.300.34300.10000	Meter Fees	\$20,000	\$8,333	\$11,639	\$3,306
041.300.34300.10100	Connection Fees - W, S & I (75 units)	\$20,000	\$8,333	\$30,500	\$22,167
041.300.36900.10000	CPC Effluent Agreement	\$40	\$17	\$0	(\$17)
041.300.34900.10200	Backflow Preventor/Misc.	\$100	\$42	\$1,243	\$1,201
041.300.36900.10000	Misc. Income / Penalty	\$14,007	\$5,836	\$5,811	(\$25)
TOTAL OPERATING REVENUES		\$3,065,620	\$1,277,342	\$1,233,253	(\$44,089)
OPERATING EXPENSES					
<u>Administrative</u>					
041.310.51300.31100	Engineering	\$50,000	\$20,833	\$24,279	(\$3,445)
041.310.51300.31500	Attorney	\$35,000	\$14,583	\$1,588	\$12,995
041.310.51300.32200	Annual Audit	\$7,740	\$3,225	\$225	\$3,000
041.310.51300.34000	Management Fees	\$22,050	\$9,188	\$9,188	\$0
041.310.51300.40000	Travel Expenses	\$15,000	\$6,250	\$4,907	\$1,343
041.310.51300.42000	Postage & Express Mail	\$6,000	\$2,500	\$1,695	\$805
041.310.51300.42500	Printing & Mailing Utility Bills	\$17,500	\$7,292	\$6,579	\$713
041.310.51300.48000	Advertising Legal & Other	\$2,500	\$1,042	\$0	\$1,042
041.310.51300.49000	Bank Charges	\$10,000	\$4,167	\$1,467	\$2,700
041.310.51300.49100	Contingencies	\$15,000	\$6,250	\$3,645	\$2,605
041.310.51300.51000	Office Supplies and Equipment	\$15,000	\$6,250	\$4,764	\$1,486
041.310.51300.54000	Dues, Licenses & Subscriptions	\$18,000	\$7,500	\$3,916	\$3,584
041.310.51300.54200	Permits Fees WTP & WWTP	\$15,000	\$6,250	\$4,600	\$1,650
041.310.51300.55000	Land Leases & Easement Fees	\$12,500	\$12,500	\$11,717	\$783
041.310.53600.12000	Salaries	\$857,928	\$296,975	\$364,298	(\$67,323)
041.310.53600.21000	FICA Taxes	\$76,132	\$26,354	\$27,016	(\$663)
041.310.53600.22000	Pension Plan	\$68,634	\$23,758	\$33,522	(\$9,764)
041.310.53600.23000	Insurance Benefits (Medical)	\$195,572	\$81,488	\$48,253	\$33,235
041.310.53600.24000	Workers Compensation Insurance	\$19,080	\$17,772	\$17,772	\$0
041.310.53600.25000	Unemployment Benefits	\$5,000	\$2,083	\$0	\$2,083
041.310.53600.25000	Bad Debt Expense	\$1,000	\$417	\$0	\$417
041.310.53600.41000	Telephone	\$50,000	\$20,833	\$15,134	\$5,700
041.310.53600.41002	Payment Processing Service	\$9,000	\$3,750	\$4,635	(\$885)
041.310.53600.44000	Equipment Rentals & Leases	\$7,000	\$2,917	\$2,181	\$736
041.310.53600.45000	Insurance	\$112,433	\$96,245	\$96,245	\$0
041.310.53600.46100	Repair and Maintenance for Vehicles	\$20,000	\$8,333	\$798	\$7,535
041.310.53600.52000	Supplies/Equipment General	\$7,000	\$2,917	\$3,045	(\$129)
041.310.53600.52010	Tools	\$6,000	\$2,500	\$2,261	\$239
041.310.53600.52055	Uniforms/Supplies/Services	\$12,000	\$12,000	\$10,864	\$1,136
041.310.53600.52100	Fuel for Vehicles	\$9,500	\$3,958	\$3,195	\$763
041.310.53600.54100	Training & Travel Expenses	\$9,000	\$3,750	\$1,570	\$2,180
TOTAL ADMINISTRATIVE		\$1,706,569	\$713,878	\$709,357	\$4,521

DUNES COMMUNITY DEVELOPMENT DISTRICT

Water and Sewer Fund-Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended February 28, 2021

EXPENDITURE CODE	DESCRIPTION	WATER/SEWER FUND BUDGET	PRORATED BUDGET THRU 02/28/21	ACTUAL THRU 02/28/21	VARIANCE
<u>Water System</u>					
041.320.53600.34800	Water Quality Testing	\$25,000	\$10,417	\$4,824	\$5,592
041.320.53600.43000	Electric	\$125,000	\$52,083	\$40,886	\$11,197
041.320.53600.43100	Bulk Water Purchases	\$20,000	\$8,333	\$26	\$8,308
041.320.53600.44000	Equipment Rentals & Leases	\$1,000	\$417	\$0	\$417
041.320.53600.46000	Plant Maintenance Repair and Equipment	\$90,000	\$37,500	\$71,271	(\$33,771)
041.320.53600.46050	Distribution System Maintenance Repair and Equip.	\$25,000	\$10,417	\$8,420	\$1,996
041.320.53600.52000	Plant Operating Supplies	\$20,000	\$8,333	\$5,358	\$2,975
041.320.53600.52200	Chlorine & Other Chemicals	\$190,000	\$79,167	\$80,577	(\$1,410)
041.320.53600.61000	Meters New & Replacement	\$50,000	\$20,833	\$68	\$20,766
TOTAL WATER SYSTEM		\$546,000	\$227,500	\$211,430	\$16,070
<u>Sewer System</u>					
041.330.53600.34800	Water Quality Testing	\$15,000	\$6,250	\$4,946	\$1,305
041.330.53600.34900	Sludge Disposal	\$33,000	\$13,750	\$12,600	\$1,150
041.330.53600.43000	Electric	\$51,000	\$21,250	\$24,297	(\$3,047)
041.330.53600.44000	Equipment Rentals & Leases	\$3,000	\$1,250	\$0	\$1,250
041.330.53600.46000	Plant Maintenance Repair and Equipment	\$135,000	\$56,250	\$105,365	(\$49,115)
041.330.53600.46050	Collection System Maintenance Repair and Equip.	\$20,000	\$8,333	\$2,583	\$5,750
041.330.53600.46075	Lift Station Repair and Maintenance	\$45,000	\$18,750	\$9,768	\$8,982
041.330.53600.52000	Plant Operating Supplies	\$20,000	\$8,333	\$982	\$7,351
041.330.53600.52200	Chlorine & Other Chemicals	\$35,000	\$14,583	\$7,240	\$7,344
TOTAL SEWER SYSTEM		\$357,000	\$148,750	\$167,780	(\$19,030)
<u>Irrigation System</u>					
041.340.53600.34800	Water Quality Testing	\$5,000	\$2,083	\$1,332	\$751
041.340.53600.43000	Electric	\$50,000	\$20,833	\$28,834	(\$8,000)
041.340.53600.43300	Effluent (Reclaimed Water) Purchases	\$180,000	\$75,000	\$40,737	\$34,263
041.340.53600.44000	Equipment Rentals & Leases	\$30,000	\$12,500	\$11,403	\$1,097
041.340.53600.46000	Plant Maintenance Repair and Equipment	\$80,000	\$33,333	\$32,613	\$720
041.340.53600.46050	Distribution System Maintenance Repair/Equip.	\$25,000	\$10,417	\$4,442	\$5,975
041.340.53600.61000	Meters New & Replacement	\$60,000	\$25,000	\$21,219	\$3,781
TOTAL IRRIGATION SYSTEM		\$430,000	\$179,167	\$140,580	\$38,587
<u>Contribution to Reserves</u>					
041.310.51300.63100	Renewal and Replacement	\$236,400	\$98,500	\$42,248	\$56,252
TOTAL CONTRIBUTIONS TO RESERVES		\$236,400	\$98,500	\$42,248	\$56,252
TOTAL OPERATING EXPENSES		\$3,275,969	\$1,367,795	\$1,271,395	\$96,400
OPERATING INCOME (LOSS)		(\$210,349)	(\$90,453)	(\$38,143)	\$52,311
<u>NON OPERATING REVENUE (EXPENSES)</u>					
041.300.36900.10200	Non Operating Revenue - Capital Expansion	\$536,349	\$223,479	\$0	(\$223,479)
041.300.22300.10000	Connection Fees - W/S	(\$21,000)	(\$8,750)	\$0	\$8,750
041.300.36100.10000	Interest Income	\$125,000	\$52,083	\$3,508	(\$48,575)
041.310.51300.64000	Capital Improvements	(\$430,000)	(\$179,167)	(\$23,106)	\$156,060
TOTAL NON OPERATING REVENUE (EXPENSES)		\$210,349	\$87,645	(\$19,598)	(\$107,243)
CHANGE IN NET POSITION		\$0	(\$2,808)	(\$57,741)	(\$54,933)
TOTAL NET POSITION - BEGINNING		\$0		\$27,537,101	
NOTAL NET POSITION - ENDING		\$0		\$27,479,361	

DUNES COMMUNITY DEVELOPMENT DISTRICT

Bridge Fund - Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended February 28, 2021

EXPENSE CODE	DESCRIPTION	BRIDGE FUND BUDGET	PRORATED BUDGET THRU 02/28/21	ACTUAL THRU 02/28/21	VARIANCE
OPERATING REVENUES:					
042.300.34900.10000	Toll Collections/Book Sales	\$1,695,750	\$706,563	\$661,848	(\$44,715)
042.300.36900.10000	Miscellaneous Income	\$14,000	\$5,833	\$17,488	\$11,654
TOTAL OPERATING REVENUES		\$1,709,750	\$712,396	\$679,335	(\$33,060)
OPERATING EXPENSES					
<u>Administrative</u>					
042.310.51300.31100	Engineering	\$5,000	\$2,083	\$0	\$2,083
042.310.51300.31500	Attorney	\$10,000	\$4,167	\$1,588	\$2,578
042.310.51300.32200	Annual Audit	\$6,020	\$6,020	\$175	\$5,845
042.310.51300.34000	Management Fees	\$17,150	\$7,146	\$7,146	(\$0)
042.310.51300.49000	Bank Charges	\$4,500	\$1,875	\$1,757	\$118
042.310.51300.49100	Contingencies	\$5,000	\$2,083	\$1,560	\$523
TOTAL ADMINISTRATIVE		\$47,670	\$23,374	\$12,226	\$11,148
<u>Toll Facility</u>					
042.320.54900.12000	Salaries	\$505,487	\$213,860	\$219,079	(\$5,219)
042.320.54900.21000	FICA Taxes	\$43,326	\$18,330	\$15,940	\$2,391
042.320.54900.22000	Pension Plan	\$30,434	\$12,876	\$14,780	(\$1,904)
042.320.54900.23000	Insurance Benefits (Medical)	\$84,948	\$35,395	\$20,093	\$15,302
042.320.54900.24000	Workers Compensation Insurance	\$13,320	\$12,361	\$12,361	\$0
042.320.54900.34300	Contractual Support	\$70,000	\$29,167	\$10,332	\$18,834
042.320.54900.34500	Payroll Processing Fee	\$32,000	\$13,333	\$13,907	(\$574)
042.320.54900.34600	Credit Card Processing Fee	\$24,000	\$10,000	\$10,569	(\$569)
042.320.54900.40000	Travel Expenses	\$1,000	\$417	\$0	\$417
042.320.54900.41000	Telephone	\$6,000	\$2,500	\$1,859	\$641
042.320.54900.42500	Printing	\$5,000	\$2,083	\$1,516	\$567
042.320.54900.43000	Utility Services	\$18,000	\$7,500	\$6,859	\$641
042.320.54900.45000	Insurance	\$86,487	\$74,666	\$74,666	\$0
042.320.54900.46000	Repairs & Maintenance	\$85,000	\$35,417	\$25,180	\$10,237
042.320.54900.46002	Repairs & Maintenance-Parkway	\$170,000	\$70,833	\$54,866	\$15,967
042.320.54900.46100	DOT mandated Bridge Inspection (Required in 2021)	\$25,000	\$10,417	\$0	\$10,417
042.320.54900.51000	Office Supplies	\$4,000	\$1,667	\$987	\$679
042.320.54900.52000	Operating Supplies	\$22,000	\$9,167	\$8,990	\$177
TOTAL TOLL FACILITY		\$1,226,002	\$559,989	\$491,985	\$68,004
<u>Maintenance Reserves & Community Projects</u>					
042.310.51300.60002	Parkway Capital Expenditures	\$25,000	\$10,417	\$0	\$10,417
TOTAL MAINTENANCE RESERVES & COMMUNITY PROJECTS		\$25,000	\$10,417	\$0	\$10,417
TOTAL OPERATING EXPENSES		\$1,298,672	\$593,780	\$504,211	\$89,569
OPERATING INCOME (LOSS)		\$411,078	\$118,616	\$175,124	\$56,508
<u>NON OPERATING REVENUE (EXPENSES)</u>					
042.300.36100.11000	Interest Income	\$200,000	\$83,333	\$9,285	(\$74,048)
042.320.54900.64000	Capital Improvements	(\$1,700,000)	(\$708,333)	(\$324,305)	\$384,029
042.300.38300.10000	Intergovernmental Transfer	\$1,506,372	\$0	\$0	\$0
042.300.38100.10000	Transfer to General Fund	(\$417,450)	(\$417,450)	(\$417,450)	\$0
TOTAL NON OPERATING REVENUE (EXPENSES)		(\$411,078)	(\$1,042,450)	(\$732,470)	\$309,980
CHANGE IN NET POSITION		(\$0)	(\$923,834)	(\$557,345)	\$366,489
TOTAL NET POSITION - BEGINNING		\$437,218		\$17,181,072	
NOTAL NET POSITION - ENDING		\$437,218		\$16,623,727	

I.

DUNES
COMMUNITY DEVELOPMENT DISTRICT
COMMUNITY PROJECTS FUND

1. Recap of Community Projects Fund Activity Through February 28, 2021

Opening Balance in Community Projects Account		\$0.00
Source of Funds:	Interest Earned	\$96,187.96
	Community Project Fund Receipts	\$500,000.00
Use of Funds:		
Disbursements:	Sidewalk Project	(\$112,684.56)
	Median Landscape Improvements	(\$74,870.60)
	Ocean Rescue Equipment & Storage Project	(\$100,432.17)
	HDP Safety, Street Lighting, Traffic Signs	(\$243,104.64)
	Professional Fees	\$0.00
Adjusted Balance in Construction Account at February 28, 2021		<u><u>\$65,095.99</u></u>

2. Funds Available For Construction at February 28, 2021

Book Balance of Construction Fund at February 28, 2021	\$65,095.99
Construction Funds available at February 28, 2021	<u><u>\$65,095.99</u></u>

3. Investments - SBA

February 28, 2021	<u>Type</u>	<u>Yield</u>	<u>Due</u>	<u>Maturity</u>	<u>Principal</u>
Construction Fund:	Overnight	0.17%		\$65,095.99	\$65,095.99
ADJ: Deposits in Transit					\$0.00
ADJ: Outstanding Requisitions					\$0.00
Balance at 2/28/21					<u><u>\$65,095.99</u></u>

J.

Dunes CDD

Special Assessment Receipts

Fiscal Year Ending September 30, 2021

Date Received	Gross Assessments Received	Discounts/ Penalties	Commissions Paid	Interest Income	Net Amount Received	\$197,000.00 General Fund 100%	\$197,000.00 Total 100%
11/17/20	\$42,240.20	\$1,700.34	\$810.80	\$0.00	\$39,729.06	\$39,729.06	\$39,729.06
12/02/20	\$94,291.39	\$3,772.86	\$1,810.37	\$0.00	\$88,708.16	\$88,708.16	\$88,708.16
12/16/20	\$35,335.78	\$1,376.93	\$679.18	\$0.00	\$33,279.67	\$33,279.67	\$33,279.67
1/5/21	\$7,624.53	\$228.34	\$147.92	\$0.00	\$7,248.27	\$7,248.27	\$7,248.27
1/31/21	\$5,486.08	\$121.22	\$107.30	\$0.00	\$5,257.56	\$5,257.56	\$5,257.56
2/28/21	\$2,749.83	\$35.73	\$54.28	\$0.00	\$2,659.82	\$2,659.82	\$2,659.82
	\$187,727.81	\$7,235.42	\$3,609.85	\$0.00	\$176,882.54	\$176,882.54	\$176,882.54

Percent Collected 95.29%

K.

DUNES COMMUNITY DEVELOPMENT DISTRICT

Check Run Summary

February 28, 2021

<i>Fund</i>	<i>Check Numbers</i>	<i>Amount</i>
General Fund	6385-6401	\$47,910.83
Water and Sewer	16683-16951	\$125,344.36
Bridge Fund	7691-7721	\$141,149.71
<i>Total</i>		<i>\$314,404.90</i>

AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	3/31/21	PAGE	1
*** CHECK DATES 02/01/2021 - 02/28/2021 ***														
DUNES CDD - GENERAL FUND														
BANK F DUNES - GENERAL FUND														
CHECK DATE	VEND#	.....INVOICE.....		...EXPENSED TO...			VENDOR NAME		STATUS	AMOUNT	....CHECK.....		
		DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS			AMOUNT		#	
2/04/21	00218	2/01/21	7515	202102	320	53800	46000		*	50.00				
			SVCS 02/21											
		2/01/21	7516	202102	320	53800	46000		*	200.00				
			SVCS 02/21											
		2/01/21	7521	202102	320	53800	46000		*	300.00				
			SVCS 02/21											
ABOVE THE REST PEST CONTROL											550.00	006385		
2/04/21	00282	1/28/21	928	202101	320	53800	46200		*	460.70				
			IRRIGA REPAIRS											
AFFORDABLE LAWN & LANDSCAPING, INC.											460.70	006386		
2/04/21	00118	2/01/21	2267-032	202103	320	53800	46000		*	216.00				
			QTRLY MONITOR MAR/APR/MAY											
ALARMPRO INC.											216.00	006387		
2/04/21	00139	2/02/21	313	202101	320	53800	46200		*	647.50				
			MAINT 01/21											
ALL AMERICAN MAINTENANCE OF FLAGLER											647.50	006388		
2/04/21	00107	1/29/21	66328	202101	320	53800	46500		*	5,394.00				
			SVCS 01/21											
FUTURE HORIZONS, INC.											5,394.00	006389		
2/04/21	00109	2/01/21	563	202102	310	51300	34000		*	816.67				
			MGMT FEES 02/21											
		2/01/21	563	202102	310	51300	35100		*	83.33				
			INFORMATION TECHNOLOGY											
		2/01/21	563	202102	310	51300	51000		*	25.00				
			OFFICE SUPPLIES											
GOVERNMENTAL MANAGEMENT SERVICES											925.00	006390		
2/04/21	00024	12/31/20	12312020	202012	310	51300	32000		*	147.92				
			COMMISSIONS #4											
SUZANNE JOHNSTON											147.92	006391		
2/04/21	00141	1/26/21	85123200	202102	320	53800	46000		*	644.06				
			SVCS 02/21											
		1/26/21	85126790	202102	320	53800	46000		*	222.87				
			SVCS 02/21											
WASTE MANAGEMENT INC. OF FLORIDA											866.93	006392		
2/04/21	00284	12/01/20	470656	202012	320	53800	49300		*	98.99				
			TEST GAUGE CALIBRATION											
AMERICAN BACKFLOW PRODUCTS COMPANY											98.99	006393		

DUNE -DUNES - SROSINA														

DUNE -DUNES - SROSINA

*** CHECK DATES 02/01/2021 - 02/28/2021 ***
DUNES CDD - GENERAL FUND
BANK F DUNES - GENERAL FUND

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
2/12/21	00282	2/04/21 952	202102 320-53800-46200		*	291.25	
		IRRIG REPAIRS/MAINT 02/21		AFFORDABLE LAWN & LANDSCAPING, INC.			291.25 006394
2/12/21	00020	1/28/21 00560-01	202101 320-53800-43000		*	150.55	
		SVCS 01/21					
		1/28/21 03229-01	202101 320-53800-43000		*	138.90	
		SVCS 01/21					
		1/28/21 22538-01	202101 320-53800-43000		*	142.70	
		SVCS 01/21					
		1/28/21 74516-01	202101 320-53800-43000		*	436.33	
		SVCS 01/21					
		1/28/21 84228-01	202101 320-53800-43000		*	10.88	
		SVCS 01/21		FLORIDA POWER & LIGHT CO.			879.36 006395
2/19/21	00218	2/15/21 7585	202102 320-53800-46000		*	50.00	
		SVCS 02/21					
		2/18/21 7593	202102 320-53800-46000		*	225.00	
		SVCS 02/21		ABOVE THE REST PEST CONTROL			275.00 006396
2/19/21	00283	1/28/21 90117128	202101 320-53800-64000		*	9,890.00	
		STORMWATER UTILITY PROG		CDM SMITH INC			9,890.00 006397
2/19/21	00024	12/06/20 12162020	202012 310-51300-32000		*	679.18	
		COMMISSIONS #3		SUZANNE JOHNSTON			679.18 006398
2/26/21	00214	2/21/21 2963	202102 300-13100-10100		*	397.17	
		SVCS 02/21					
		2/21/21 2963	202102 320-53800-46000		*	296.83	
		SVCS 02/21					
		2/21/21 2963	202102 320-53600-46000		*	198.59	
		SVCS 02/21					
		2/21/21 2963	202102 330-53600-46000		*	198.58	
		SVCS 02/21					
		2/21/21 2963	202102 300-20700-10100		*	397.17-	
		SVCS 02/21		ALL SEASON HOME SOLUTION LLC			694.00 006399
2/26/21	00283	2/22/21 90118821	202102 320-53800-64000		*	19,245.00	
		STORMWATER UTILITY PROG		CDM SMITH INC			19,245.00 006400

DUNE -DUNES - SROSINA

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
2/26/21	00281	2/19/21 21-620 SVCS 02/21	202102 320-53800-46000		*	6,650.00	
----- JIFFY SERVICES OF CENTRAL FLORIDA -----							6,650.00 006401

TOTAL FOR BANK F						47,910.83	
TOTAL FOR REGISTER						47,910.83	

*** CHECK DATES 02/01/2021 - 02/28/2021 ***
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 #
2/28/21	01436	9/08/20 09082020	202102 300-34300-30000		V	97.29-	
		REFUND ON CLSD ACCT		JULIE RAY			97.29-016507
2/04/21	00613	1/31/21 612432	202101 320-53600-34800		*	75.00	
		DRINKING WATER					
		1/31/21 612433	202101 320-53600-34800		*	502.50	
		QTRLY WELLS					
		1/31/21 612434	202101 330-53600-34800		*	719.00	
		WASTEWATER					
				ADVANCED ENVIRONMENTAL LABORATORIES			1,296.50 016883
2/04/21	00835	1/24/21 2948	202101 300-20700-10100		*	298.00-	
		JANITORIAL					
		1/24/21 2948	202101 320-53800-46000		*	298.00	
		JANITORIAL					
		1/24/21 2948	202101 320-53600-46000		*	305.16	
		JANITORIAL					
		1/24/21 2948	202101 330-53600-46000		*	115.84	
		JANITORIAL					
		1/24/21 2948	202101 300-13100-10000		*	298.00	
		JANITORIAL					
				ALL SEASON HOME SOLUTION LLC			719.00 016884
2/04/21	00327	1/28/21 INVJ0001	202101 340-53600-46000		*	14,372.00	
		REPLACE VFD#2					
				BARNEYS PUMPS, INC.			14,372.00 016885
2/04/21	01164	1/24/21 76894701	202102 310-53600-41000		*	70.66	
		SVCS THRU 02/22/21					
				BRIGHT HOUSE NETWORKS			70.66 016886
2/04/21	00305	1/22/21 14404105	202012 320-53600-43100		*	2.33	
		SVCS 12/20					
		1/22/21 14404716	202012 320-53600-43100		*	2.33	
		SVCS 12/20					
		1/22/21 14407778	202012 340-53600-43300		*	9,073.81	
		SVCS 12/20					
		1/22/21 14412410	202012 340-53600-43300		*	59.23	
		SVCS 12/20					
				CITY OF PALM COAST			9,137.70 016887
2/04/21	00112	1/27/21 429555-0	202102 310-53600-52000		*	19.76	
		COOLER RENTAL 02/21					
				CULLIGAN WATER PRODUCTS			19.76 016888
				DUNE -DUNES - SROSINA			

AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	3/31/21	PAGE	2
*** CHECK DATES 02/01/2021 - 02/28/2021 ***														
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	#	
2/04/21	01265	1/31/21	152479	202101	310	53600	44000		*		121.07			
			COPIER LEASE											
		1/31/21	152480	202101	310	53600	44000		*		28.82			
			COPIER LEASE											
		1/31/21	152774	202101	310	53600	44000		*		41.93			
			COPIER LEASE											
			DOCUMENT TECHNOLOGIES									191.82	016889	
2/04/21	00770	1/29/21	38266	202101	320	53600	46000		*		2,500.00			
			LIGHT FIXTURE REPLACEMENT											
		1/29/21	38266	202101	330	53600	46000		*		1,200.00			
			LIGHT FIXTURE REPLACEMENT											
			ECONOMY ELECTRIC COMPANY									3,700.00	016890	
2/04/21	00047	1/19/21	72490564	202101	310	51300	42000		*		38.26			
			DELIVERIES THRU 01/13/21											
			FEDEX									38.26	016891	
2/04/21	00246	1/26/21	459466	202101	340	53600	34800		*		494.00			
			SVCS 01/21											
			FLOWERS CHEMICAL LABORATORIES, INC.									494.00	016892	
2/04/21	00382	2/01/21	564	202102	310	51300	34000		*		1,837.50			
			MGMT FEES 02/21											
			GOVERNMENTAL MANAGEMENT SERVICES									1,837.50	016893	
2/04/21	00028	12/22/20	33178	202012	320	53600	52000		*		434.90			
			SUPPLIES											
		1/07/21	33200	202101	310	53600	52000		*		73.07			
			SUPPLIES											
		1/09/21	33203	202101	320	53600	52000		*		78.70			
			SUPPLIES											
			HAMMOCK HARDWARE & SUPPLY, INC.									586.67	016894	
2/04/21	00515	1/21/21	4866211	202101	320	53600	52200		*		3,157.42			
			CALCIUM CHLORIDE											
			HAWKINS, INC.									3,157.42	016895	
2/04/21	01138	1/18/21	65430976	202101	320	53600	52200		*		254.44			
			CO2 BULK											
			NUCO2									254.44	016896	
2/04/21	00688	1/28/21	352864	202101	320	53600	52200		*		649.78			
			HYPOCHLORITE SOLUTIONS											
		1/28/21	352864	202101	330	53600	52200		*		324.89			
			HYPOCHLORITE SOLUTIONS											
			ODYSSEY MANUFACTURING COMPANY									974.67	016897	
			DUNE -DUNES - SROSINA											

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
2/11/21	01522	2/09/21 02092021	202102 300-34300-30000 REFUND-CLSD ACCT	PETER & ADEL ACS	*	47.79	47.79 016907
2/11/21	01523	2/09/21 02092021	202102 300-34300-30100 REFUND-CRDT BAL CLSD ACCT	JOHN & NANCY BETTENCOURT	*	14.69	14.69 016908
2/11/21	01524	2/09/21 02092021	202102 300-34300-30100 REFUND-CRDT BAL CLSD ACCT	BURT BUNDGUS	*	14.69	14.69 016909
2/11/21	01525	2/09/21 02092021	202102 300-34300-30000 REFUND-CLSD ACCT	MARGARET P. CAMPBELL	*	40.56	40.56 016910
2/11/21	01526	2/09/21 02092021	202102 300-34300-30100 REFUND-CRDT BAL CLSD ACCT	ANDREW & PATRICIA CHESTER	*	38.89	38.89 016911
2/11/21	00621	2/09/21 56342	202102 310-51300-51000 SUPPLIES	COASTAL SUPPLIES	*	179.50	179.50 016912
2/11/21	00047	1/26/21 72567929	202101 310-51300-42000 DELIVERIES THRU 01/20/21	FEDEX	*	64.72	64.72 016913
2/11/21	00013	1/25/21 04682-01	202101 330-53600-43000 SVCS 01/21		*	52.82	
		1/28/21 00180-01	202101 330-53600-43000 SVCS 01/21		*	35.36	
		1/28/21 01669-01	202101 330-53600-43000 SVCS 01/21		*	54.94	
		1/28/21 06441-01	202101 330-53600-43000 SVCS 01/21		*	209.05	
		1/28/21 06618-01	202101 330-53600-43000 SVCS 01/21		*	51.25	
		1/28/21 06682-01	202101 330-53600-43000 SVCS 01/21		*	13.84	
		1/28/21 09639-01	202101 320-53600-43000 SVCS 01/21		*	18.84	
		1/28/21 09681-01	202101 330-53600-43000 SVCS 01/21		*	52.82	
		1/28/21 10476-01	202101 330-53600-43000 SVCS 01/21		*	14.10	

DUNE -DUNES - SROSINA

DATE CHECK	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
		1/28/21	13564-01 202101 340-53600-43000 SVCS 01/21		*	10.88	
		1/28/21	31053-01 202101 330-53600-43000 SVCS 01/21		*	14.49	
		1/28/21	35422-01 202101 340-53600-43000 SVCS 01/21		*	4,434.56	
		1/28/21	38339-01 202101 320-53600-43000 SVCS 01/21		*	8,254.66	
		1/28/21	41474-01 202101 330-53600-43000 SVCS 01/21		*	23.63	
		1/28/21	49253-01 202101 330-53600-43000 SVCS 01/21		*	17.37	
		1/28/21	54287-01 202101 330-53600-43000 SVCS 01/21		*	1,193.97	
		1/28/21	54554-01 202101 330-53600-43000 SVCS 01/21		*	15.86	
		1/28/21	64405-01 202101 330-53600-43000 SVCS 01/21		*	13.55	
		1/28/21	80187-01 202101 330-53600-43000 SVCS 01/21		*	16.05	
		1/28/21	83014-01 202101 330-53600-43000 SVCS 01/21		*	56.24	
		1/28/21	89460-01 202101 330-53600-43000 SVCS 01/21		*	3,446.32	
		1/28/21	90108-01 202101 330-53600-43000 SVCS 01/21		*	11.99	
		1/28/21	90294-01 202101 330-53600-43000 SVCS 01/21		*	33.33	
		1/28/21	91016-01 202101 330-53600-43000 SVCS 01/21		*	27.63	
		1/28/21	94444-01 202101 330-53600-43000 SVCS 01/21		*	40.16	
				FLORIDA POWER & LIGHT CO.			18,113.71 016915
2/11/21	00722	1/28/21	037C9537 202101 320-53600-52000 SUPPLIES		*	1,397.02	
				HARRINGTON			1,397.02 016916
2/11/21	00515	1/28/21	4870802 202101 320-53600-52200 CALCIUM CHLORIDE		*	2,183.42	
				HAWKINS, INC.			2,183.42 016917
2/11/21	01380	1/31/21	57331 202101 310-51300-42500 SVCS 01/21		*	1,188.54	
				INFOSEND INC			1,188.54 016918
				DUNE -DUNES - SROSINA			

CHECK		YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN 3/31/21		PAGE 7	
DATE		VEND#		.....INVOICE.....		...EXPENSED TO...		VENDOR NAME		STATUS		AMOUNT		....CHECK.....	
				DATE INVOICE		YRMO DPT ACCT# SUB SUBCLASS								AMOUNT #	
2/19/21	00515	2/04/21	4874646	202102	320-53600-52200			CALCIUM CHLORIDE		*		2,867.53			
								HAWKINS, INC.					2,867.53	016929	
2/19/21	01530	1/03/21	10007121	202101	310-51300-54000			LABOR LAW POSTER 2021		*		188.97			
								LABORLAWCENTER, INC					188.97	016930	
2/19/21	01394	2/17/21	02172021	202102	300-34300-30100			REFUND-CRDT BAL CLSD ACCT		*		14.69			
								LIVING TRUST OF ALFRED G LEE					14.69	016931	
2/19/21	00688	2/11/21	353896	202102	320-53600-52200			HYPOCHLORIDE SOLUTIONS		*		658.26			
		2/11/21	353896	202102	330-53600-52200			HYPOCHLORIDE SOLUTIONS		*		329.13			
								ODYSSEY MANUFACTURING COMPANY					987.39	016932	
2/19/21	00698	2/12/21	72361	202102	310-53600-46100			VEHICLE REPAIRS		*		37.08			
								PALM COAST AUTO REPAIR					37.08	016933	
2/19/21	01427	2/10/21	823	202102	320-53600-46050			ASPHALT EXCAVATION REPAIR		*		3,200.00			
								PAVEMAX					3,200.00	016934	
2/19/21	01351	1/19/21	7159346	202101	340-53600-46000			SUPPLIES		*		2,360.00			
								POWER & PUMPS INC					2,360.00	016935	
2/19/21	01511	2/11/21	30211202	202102	330-53600-46000			SVCS 02/21		*		2,031.20			
		2/17/21	10217202	202102	330-53600-46000			SVCS 02/21		*		1,591.20			
								PRO CONTROLS & AUTOMATION					3,622.40	016936	
2/19/21	00137	1/18/21	18697	202101	310-51300-51000			SUPPLIES		*		199.98			
								STAPLES CREDIT PLAN					199.98	016937	
2/26/21	00535	2/17/21	314	202102	340-53600-46050			REPLACE DRIVEWAY PAVERS		*		350.00			
								ALL AMERICAN MAINTENANCE OF FLAGLER					350.00	016938	
2/26/21	01195	2/16/21	10085	202103	310-51300-54000			SVCS 03/04-04/03/21		*		93.00			
								ANSWER ALL ANSWERING SERVICE					93.00	016939	

DUNE -DUNES - SROSINA															

AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	3/31/21	PAGE	8
*** CHECK DATES 02/01/2021 - 02/28/2021 ***														
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	#	
2/26/21	00327	2/12/21	INV10001	202102	320	-53600	-46000		*		1,579.00			
			INSTALL REPAIRED PUMP											
								BARNEYS PUMPS, INC.				1,579.00	016940	
2/26/21	01164	2/16/21	33514802	202103	310	-53600	-41000		*		633.63			
			SVCS THRU 03/14/21											
								BRIGHT HOUSE NETWORKS				633.63	016941	
2/26/21	00123	2/12/21	12322783	202102	330	-53600	-46000		*		285.88			
			SUPPLIES											
		2/12/21	12322783	202102	320	-53600	-46000		*		571.77			
			SUPPLIES											
								HACH COMPANY				857.65	016942	
2/26/21	00722	2/16/21	037C9836	202102	320	-53600	-46000		*		4,075.00			
			SUPPLIES											
								HARRINGTON				4,075.00	016943	
2/26/21	01247	2/17/21	11576115	202102	310	-53600	-44000		*		157.54			
			COPIER LEASE											
								LEAF				157.54	016944	
2/26/21	01319	2/19/21	313438	202101	310	-51300	-64011		*		6,600.90			
			SVCS 01/21											
								MEAD & HUNT				6,600.90	016945	
2/26/21	01138	1/31/21	65554304	202101	320	-53600	-52200		*		443.99			
			CO2 BULK											
		2/09/21	65589864	202102	320	-53600	-52200		*		539.26			
			CO2 BULK											
		2/15/21	65696705	202102	320	-53600	-52200		*		313.98			
			CO2 BULK											
								NUCO2				1,297.23	016946	
2/26/21	01171	3/01/21	0321	202103	310	-51300	-40000		*		500.00			
			VEHICLE ALLOWANCE 03/21											
								GREGORY L. PEUGH				500.00	016947	
2/26/21	01245	3/01/21	0321	202103	310	-51300	-40000		*		300.00			
			VEHICLE ALLOWANCE 03/21											
								DAVID C. PONITZ				300.00	016948	
2/26/21	00627	2/17/21	18WE6568	202102	330	-53600	-46000		*		481.50			
			QTRLY INSPECTION											
								RING POWER CORPORATION				481.50	016949	

DUNE -DUNES - SROSINA

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
2/26/21	00603	2/17/21 110489	202102 310-53600-44000	COPIER LEASE	*	44.00	
				SMART TECHNOLOGIES			44.00 016950
2/26/21	01249	2/16/21 1513624	202102 330-53600-46000	SUPPLIES	*	6,943.00	
				VOLITION CONTROLS CORP.			6,943.00 016951
TOTAL FOR BANK D						125,344.36	
TOTAL FOR REGISTER						125,344.36	

*** CHECK DATES 02/01/2021 - 02/28/2021 ***
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 #
2/12/21	00192	2/05/21 1-0221	202102 320-54900-46002	REPAIR ALUMINUM POST	*	350.00	
				ANDREW KING MOBILE WELDING INC.			350.00 007701
2/I272I	00014	1/27/21 02998-01	202101 320-54900-43000	SVCS 01/21	*	193.22	
		1/27/21 04979-01	202101 320-54900-43000	SVCS 01/21	*	94.75	
		1/27/21 05950-01	202101 320-54900-43000	SVCS 01/21	*	443.82	
		1/28/21 07438-01	202101 320-54900-46002	SVCS 01/21	*	29.83	
		1/28/21 25021-01	202101 320-54900-46002	SVCS 01/21	*	37.14	
		1/28/21 56431-01	202101 320-54900-46002	SVCS 01/21	*	30.38	
		1/28/21 84435-01	202101 320-54900-46002	SVCS 01/21	*	27.69	
				FLORIDA POWER & LIGHT CO.			856.83 007702
2/I272I	00039	12/03/20 20271	202012 300-13100-10000	AUDIT FYE 09/30/2020	*	225.00	
		12/03/20 20271	202012 300-13100-10100	AUDIT FYE 09/30/2020	*	100.00	
		12/03/20 20271	202012 310-51300-32200	AUDIT FYE 09/30/2020	*	175.00	
		12/03/20 20271	202012 310-51300-32200	AUDIT FYE 09/30/2020	*	100.00	
		12/03/20 20271	202012 300-20700-10000	AUDIT FYE 09/30/2020	*	100.00-	
		12/03/20 20271	202012 310-51300-32200	AUDIT FYE 09/30/2020	*	225.00	
		12/03/20 20271	202012 300-20700-10000	AUDIT FYE 09/30/2020	*	225.00-	
				GRAU & ASSOCIATES			500.00 007703
2/I272I	00180	3/01/21 COM62533	202103 300-13100-10000	WC INS 03/21	*	1,186.86	
		3/01/21 COM62533	202103 300-13100-10100	WC INS 03/21	*	222.68	
		3/01/21 COM62533	202103 320-54900-24000	WC INS 03/21	*	817.21	
		3/01/21 COM62533	202103 320-53800-24000	WC INS 03/21	*	222.68	
		3/01/21 COM62533	202103 300-20700-10000	WC INS 03/21	*	222.68-	

DUNE -DUNES - SROSINA

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		3/01/21	COM62533 202103 310-53600-24000 WC INS 03/21		*	1,186.86	
		3/01/21	COM62533 202103 300-20700-10000 WC INS 03/21		*	1,186.86-	
				PREFERRED GOVERNMENTAL INSURANCE			2,226.75 007704
2/12/21	00061	1/26/21	85124190 202102 320-54900-46000 SVCS 02/21		*	323.40	
				WASTE MANAGEMENT INC. OF FLORIDA			323.40 007705
2/12/21	00014	1/28/21	06601-01 202101 320-54900-43000 SVCS 01/21		*	82.28	
				FLORIDA POWER & LIGHT CO.			82.28 007706
2/19/21	00336	2/04/21	34097001 202102 320-54900-41000 SVCS 02/21		*	371.86	
				BRIGHT HOUSE NETWORKS			371.86 007707
2/19/21	00338	2/15/21	10031 202101 310-51300-31500 SVCS 01/21		*	726.75	
		2/15/21	10031 202101 310-51300-31500 SVCS 01/21		*	726.75	
		2/15/21	10031 202101 310-51300-31500 SVCS 01/21		*	726.75	
		2/15/21	10031 202101 300-13100-10000 SVCS 01/21		*	726.75	
		2/15/21	10031 202101 300-13100-10100 SVCS 01/21		*	726.75	
		2/15/21	10031 202101 300-20700-10000 SVCS 01/21		*	726.75-	
		2/15/21	10031 202101 300-20700-10000 SVCS 01/21		*	726.75-	
				CHIUMENTO DWYER HERTEL GRANT			2,180.25 007708
2/19/21	00211	2/05/21	123707 202101 320-54900-64001 SVCS 01/21		*	16,885.68	
				CPH ENGINEERS, INC.			16,885.68 007709
2/19/21	00356	2/15/21	3160093 202102 300-13100-10000 COBRASECURE		*	20.00	
		2/15/21	3160093 202102 300-13100-10100 COBRASECURE		*	20.00	
		2/15/21	3160093 202102 300-20700-10000 COBRASECURE		*	20.00-	
		2/15/21	3160093 202102 300-20700-10000 COBRASECURE		*	20.00-	

DUNE -DUNES - SROSINA

DATE CHECK	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
		2/15/21	3160093 202102 320-53800-23000 COBRASECURE		*	20.00	
		2/15/21	3160093 202102 310-53600-23000 COBRASECURE		*	20.00	
		2/15/21	3160093 202102 320-54900-23000 COBRASECURE		*	20.00	
				EMPLOYEE BENEFITS CORPORATION			60.00 007710
2/I972I 00366	-	2/17/21	0434635- 202103 300-13100-10000 INS 03/21		*	927.05	-
		2/17/21	0434635- 202103 300-13100-10100 INS 03/21		*	144.99	
		2/17/21	0434635- 202103 320-54900-23000 INS 03/21		*	387.30	
		2/17/21	0434635- 202103 320-53800-23000 INS 03/21		*	144.99	
		2/17/21	0434635- 202103 300-20700-10000 INS 03/21		*	144.99-	
		2/17/21	0434635- 202103 310-53600-23000 INS 03/21		*	927.05	
		2/17/21	0434635- 202103 300-20700-10000 INS 03/21		*	927.05-	
				FIRST UNUM LIFE INSURANCE COMPANY			1,459.34 007711
2/I972I 00367	-	2/13/21	96794573 202103 300-13100-10000 INS 03/21		*	5,029.32	-
		2/13/21	96794573 202103 300-13100-10100 INS 03/21		*	1,099.31	
		2/13/21	96794573 202103 320-54900-23000 INS 03/21		*	3,017.63	
		2/13/21	96794573 202103 320-53800-23000 INS 03/21		*	1,099.31	
		2/13/21	96794573 202103 300-20700-10000 INS 03/21		*	1,099.31-	
		2/13/21	96794573 202103 310-53600-23000 INS 03/21		*	5,029.32	
		2/13/21	96794573 202103 300-20700-10000 INS 03/21		*	5,029.32-	
				HUMANA HEALTH PLAN INC			9,146.26 007712
2/19/21 00340	-	2/08/21	22644 202101 300-13100-10000 PROACTIVE IT SVCS 01/21		*	1,651.98	-
		2/08/21	22644 202101 300-13100-10100 PROACTIVE IT SVCS 01/21		*	40.00	
		2/08/21	22644 202101 300-20700-10000 PROACTIVE IT SVCS 01/21		*	40.00-	
				DUNE -DUNES - SROSINA			

CHECK	VEND#	.....INVOICE.....	...EXPENSED TO...	VENDOR NAME	STATUS	AMOUNT	.....CHECK.....
		DATE	INVOICE	YRMO DPT ACCT# SUB SUBCLASS			AMOUNT #
		2/08/21	22644	202101 300-20700-10000	*	1,651.98-	
			PROACTIVE	IT SVCS 01/21			
		2/08/21	22644	202101 310-51300-49100	*	40.00	
			PROACTIVE	IT SVCS 01/21			
		2/08/21	22644	202101 310-53600-41000	*	1,651.98	
			PROACTIVE	IT SVCS 01/21			
		2/08/21	22644	202101 320-54900-34300	*	1,651.98	
			PROACTIVE	IT SVCS 01/21			
				MPOWER DATA SOLUTIONS			3,343.96 007713
2/I972I	00318	2/12/21	USA01495	202102 320-54900-46002	*	300.00	
			MECHANICAL	SWEEPING-PKWAY			
		2/12/21	USA01495	202102 320-54900-46000	*	675.00	
			MECHANICAL	SWEEPING-BRDGS			
				USA SERVICES OF FLORIDA, INC.			975.00 007714
2/19/21	00346	2/15/21	70180826	202102 300-13100-10000	*	354.22	
			FUEL				
		2/15/21	70180826	202102 300-20700-10000	*	354.22-	
			FUEL				
		2/15/21	70180826	202102 310-53600-52100	*	354.22	
			FUEL				
		2/15/21	70180826	202102 320-54900-46000	*	32.00	
			FUEL				
				WEX BANK			386.22 007715
2/26/21	00185	2/17/21	315-0221	202102 320-54900-46000	*	125.75	
			IRRIGATION	REPAIRS			
				ALL AMERICAN MAINTENANCE OF FLAGLER			125.75 007716
2/26/21	00252	2/21/21	2964	202102 320-54900-46000	*	493.00	
			SVCS 02/21	& EXTRA VISIT			
				ALL SEASON HOME SOLUTION LLC			493.00 007717
2/26/21	00251	2/17/21	38392	202102 320-54900-46000	*	192.89	
			TROUBLESHOOT	LIGHTS			
				ECONOMY ELECTRIC COMPANY			192.89 007718
2/26/21	00153	2/16/21	0221	202101 320-54900-64005	*	73,007.31	
			DUNES BRIDGE	734071			
		2/18/21	2-012021	202101 320-54900-64004	*	960.75	
			SVCS 01/21				
				KISINGER CAMPO & ASSOCIATES CORP.			73,968.06 007719
2/26/21	00368	1/11/21	4136	202101 320-54900-52000	*	700.00	
			SUPPLIES				
				PRO-BLENDING LLC			700.00 007720
				DUNE -DUNES -			
				SROSINA			

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
2/26/21	00124	2/16/21 R510179	202102 320-54900-34300		*	330.00	
		SVC AGREEMENT RENEWAL		STEVE CHAPMAN'S			330.00 007721

TOTAL FOR BANK E						141,149.71	
TOTAL FOR REGISTER						141,149.71	