

*Dunes*  
*Community Development District*

*May 14, 2021*

# *Dunes Community Development District Agenda*

Friday  
May 14, 2021  
9:30 a.m.

Dunes CDD Administrative Office  
101 Jungle Hut Road  
Palm Coast, Florida  
<https://us02web.zoom.us/j/82877283977>  
Call In # (929) 205-6099  
Meeting ID # 828 7728 3977

- I. Roll Call & Agenda
- II. Minutes
  - A. Approval of the Minutes of the April 9, 2021 Meeting
  - B. Acceptance of the Minutes of the April 9, 2021 Meeting
- III. Audience Comments
- IV. Reports and Discussion Items
  - MalaCompra Drainage Discussion
  - Discussion on Capacity Fee Issues for Commercial Accounts
  - Discussion on Stormwater Utility / Reclaimed Flow
  - Oasis / Beach Walk / Lennar Homes Development Update
  - C. Discussion on Chapter 3 Rules
  - D. Consideration of Resolution 2021-04, Adopting the Local Mitigation Strategy Plan as Updated
  - E. Report on the Number of Registered Voters (2,654)
  - F. Acceptance of the Engagement Letter from Grau & Associates for Audit Services
  - G. Consideration of Resolution 2021-05, Approving the Proposed Budget for Fiscal Year 2022 and Setting a Public Hearing Date for Adoption

V. Staff Reports

- Attorney

H. Engineer – Report

- Manager

I. Bridge Report for April

J. Additional Budget Items Report

VI. Supervisors' Requests and Audience Comments

VII. Financial Reports

K. Balance Sheet & Income Statement

L. Community Projects Schedule

M. Assessment Receipts Schedule

N. Approval of Check Register

VIII. Next Meeting Scheduled for June 11, 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, April 9, 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
Jim Perry	District Representative (via Zoom)
Michael Chiumento	District Counsel (via Zoom)
Dave Ponitz	District Engineer (via Zoom)
Sandy Ausbrooks	Bridge Manager (via Zoom)

The following is a summary of the discussions and actions taken at the April 9, 2021 meeting. An audio copy of the proceedings can be obtained by contacting the District Representative.

**FIRST ORDER OF BUSINESS**

**Roll Call**

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

**SECOND ORDER OF BUSINESS**

**Approval of Minutes**

**A. March 12, 2021 Board of Supervisors Meeting**

There were no corrections to the minutes.

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

**THIRD ORDER OF BUSINESS**

**Audience Comments**

There being no audience comments, the next item followed.

**FOURTH ORDER OF BUSINESS****Reports and Discussion Items****B. Acceptance of the Audit Committee's Recommendation**

On MOTION by Mr. Vohs seconded by Mr. Crahan with all in favor accepting the audit committee's recommendation to rank Grau & Associates the number one proposer with an average score of 93 points was approved.

**MalaCompra Drainage Discussion**

Mr. Peugh informed the Board he invited Commissioner Hansen to attend the Board meeting, however he was unavailable. The County has agreed to cut some trees down and clear the area. Mr. Peugh asked if the County would dredge the area as well. He will continue to work with the County to get the area cleaned up.

**Discussion on Capacity Fee Issues for Commercial Accounts**

Mr. Peugh informed the Board the Hammock Beach Resort is currently within their water consumption capacity.

**Discussion on Stormwater Utility / Reclaimed Flow**

Mr. Peugh informed the Board he discussed the anticipated stormwater utility costs for the Hammock Beach Resort and Hammock Dunes Club with their representatives and stated that the initial feedback received was concern over cost and why cart paths were charged as impervious. The District's consultant is still working to put together a list of entities and parcels and their expected annual stormwater utility fee. Mr. Crahan suggested staff inquire with the new auditor as to how much the annual fee would increase when the stormwater utility fund is opened.

In regard to the reclaimed flow, Mr. Peugh informed the Board the City of Palm Coast is willing to work with the District on changing out the pump to provide additional flow to the District. Mr. Peugh will bring back to the Board a price estimate for a new pump and what kind of flow is anticipated.

**Renaissance / Beach Walk / Lennar Homes Development Update**

Mr. Peugh informed the Board the name of the Renaissance development has been changed to Oasis. There have been no new updates since the last meeting.

Beach Walk is continuing with site work.

There is no new update on the Lennar development.

### **C. Minimum Wage Impact Memo**

Mr. Peugh gave an overview of the report from Lombardo Spradley & Klein to the Board regarding the impact of the new law increasing the minimum wage in Florida for the years 2022 through 2027. Personnel expenses are expected to increase approximately \$300,000 over the course of the five years. Based on the assumptions shown in the report, the increase in costs would require an increase in tolls of about 30 cents per trip to maintain a contribution of \$500,000 to reserves. The Board discussed various options for increasing revenue to offset the increase in expenses and possibly performing a traffic study.

### **D. Discussion on Chapter 2 Rules**

Mr. Peugh presented a proposed set of rules relating to the toll bridge and transportation system regulations noting the rules were created using FDOT, Miami-Dade Expressway and Tampa-Hillsborough Expressway Authority's rules. Mr. Crahan feels the rules are too general in terms of the process if someone violates the rules. Mr. Chiumento noted CDDs are limited in certain powers that they have, and police powers is one of those. Mr. Peugh will look at revising the rules with help from Mr. Chiumento and will bring them back to the Board.

## **FIFTH ORDER OF BUSINESS**

### **Staff Reports**

#### **Attorney**

Mr. Chiumento noted the quiet title action on the ITT property the District is looking to obtain is still in process.

### **E. Engineer - Report**

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

#### **Manager**

### **F. Bridge Report for March**

Mr. Peugh reported the revenue is up almost 20% and vehicle trips were up 19%, which is line with years 2018 and 2019. There are 21,649 accounts. Almost 30,000 loyalty cards have been sold and there are 7,600 online users.

#### **G. Additional Budget Items Report**

Mr. Peugh noted the additional budget items report has not changed since last month. Mr. Peugh is working to find another contractor to repair the damaged sidewalks that were reported last month and the cost may go up slightly. Mr. Peugh also informed the Board that there are more bridge bearing plates needing to be replaced than anticipated, however he thinks the original contracted amount can absorb the extra costs. There was a light pole damaged at the end of the bridge due to a vehicle accident and the District will be charging the insurance company for the replacement.

#### **Miscellaneous Items**

Mr. Peugh informed the Board 624 of about 2,000 accounts are using the utility payment website.

### **SIXTH ORDER OF BUSINESS**

#### **Supervisors' Requests and Audience Comments**

Mr. Crahan with a concern of the live oaks dropping debris in the gutters and being flushed into the storm sewer system along Hammock Dunes Parkway proposed partnering with the two HOAs for street sweeping. Mr. Peugh noted the District sweeps the bridge and the Parkway twice a month and has also asked Hammock Dunes HOA to continue sweeping their streets. Mr. Crahan also informed Mr. Peugh that the landscaper cut into the native brush when trimming the palmettos. This is located near the Discovery Center. Mr. Peugh will speak with the landscaper.

Mr. DeMatteis questioned why the equipment line increased in the unaudited financials. Mr. Peugh will investigate this.

### **SEVENTH ORDER OF BUSINESS**

#### **Financial Reports**

#### **H. Balance Sheet & Income Statement**

#### **I. Community Projects Schedule**



**J. Assessment Receipts Schedule**

**K. Approval of Check Register**

The check register totals \$314,404.90 and assessments are 95.29% collected.

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, May 14, 2021 @ 9:30 a.m. at the Dunes CDD Administrative Office, 101 Jungle Hut Road, Palm Coast, Florida**

**NINTH ORDER OF BUSINESS**

**Adjournment**

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

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Secretary/Assistant Secretary

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Chairman/Vice Chairman

*B.*

MINUTES OF MEETING  
DUNES COMMUNITY DEVELOPMENT DISTRICT

The Dunes Community Development District audit committee met Friday, April 9, 2021 at 9:30 a.m. at the Dunes CDD Administrative Office, 101 Jungle Hut Road, Palm Coast, Florida.

Present were:

George DeGovanni  
Gary M. Crahan  
Dennis Vohs  
Charles Swinburn by Zoom  
Rich DeMatteis  
Greg Peugh  
Jim Perry by Zoom  
Michael Chiumento, III by Zoom  
David Ponitz by Zoom  
Sandy Ausbrooks by Zoom

The following is a summary of the discussion and actions taken at the April 9, 2021 meeting. An audio copy of the proceedings can be obtained by contacting the District Representative.

**FIRST ORDER OF BUSINESS**

**Roll Call**

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

**SECOND ORDER OF BUSINESS**

**Review and Ranking of Proposals for Audit Services**

Mr. Perry informed the audit committee there is one proposal to be considered from Grau & Associates, which provides for five years of service with fees ranging from \$16,500 up to \$18,500 for each year. There was one more proposal received from Berger Toombs Elam Gaines & Frank, however the firm chose to withdraw their proposal. The audit committee ranked Grau & Associates the number one proposer based upon an average score of 93 points.

On MOTION by Mr. Crahan seconded by Mr. DeMatteis with all in favor ranking Grau & Associates the number one proposer was approved.
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**THIRD ORDER OF BUSINESS**

**Other Business**

There being none, the next item followed.

**FOURTH ORDER OF BUSINESS**

**Adjournment**

On MOTION by Mr. DeMatteis seconded by Mr. Crahan with all in favor the audit committee meeting was adjourned.
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*C.*

**PROPOSED RULES OF THE  
DUNES COMMUNITY DEVELOPMENT DISTRICT**

**CHAPTER III  
WATER, WASTEWATER, STORMWATER AND EFFLUENT REGULATIONS:  
ESTABLISHING RATES AND CHARGES FOR UTILITY SERVICE**

3.01 PURPOSE. The purpose of these Rules is to establish comprehensive regulations pertaining to water, wastewater and effluent utilities as well as stormwater facilities owned and operated by the District; providing for and establishing rates and charges for utility service, use or consumption by consumers within the District; providing provisions for extension of mains and services; providing definitions, including limitations and prohibited uses or practices; providing procedures for hearing disputes involving charges and disconnections; providing for adjustments; providing an effective date.

3.02 NECESSITY. To establish uniform and comprehensive regulations pertaining to water, wastewater and effluent utilities as well as stormwater facilities owned and operated by the District.

**PART I  
GENERAL PROVISIONS AND DEFINITIONS APPLICABLE TO THE  
DUNES COMMUNITY DEVELOPMENT DISTRICT  
WATER, WASTEWATER AND EFFLUENT SYSTEMS**

SECTION 1. The Dunes Community Development District does hereby establish uniform policies and comprehensive rates, charges, and service schedules for its water, wastewater and effluent utility system as well as stormwater facilities affecting all consumers thereof.

SECTION 2. CONTENTS

SECTION 3. DEFINITIONS

SECTION 4. GENERAL

SECTION 5. CALCULATION OF EQUIVALENT IRRIGATION CONNECTIONS.

SECTION 6. CALCULATION OF SYSTEM CAPACITY FEES

**PROPOSED RULES OF THE  
DUNES COMMUNITY DEVELOPMENT DISTRICT**

- SECTION 7.           STANDBY (AVAILABILITY)
- SECTION 8.           APPLICATION FOR SERVICE
- SECTION 9.           DETERMINATION OF APPLICABLE RATE SCHEDULES
- SECTION 10.          WITHHOLDING SERVICE
- SECTION 11.          LIMITATIONS OF USE
- SECTION 12.          UNAUTHORIZED CONNECTION OR USE
- SECTION 13.          BILLING
- SECTION 14.          DELINQUENT BILLS; LIENS IN FAVOR OR DISTRICT;  
PROCEDURES FOR CONTESTING CHARGES.
- SECTION 15.          ADJUSTMENT OF BILLS; METER READINGS AND INSPECTIONS
- SECTION 16.          ACCESS TO PREMISES
- SECTION 17.          INSPECTIONS OF CONSUMER’S INSTALLATION
- SECTION 18.          PROTECTION OF DISTRICT PROPERTY
- SECTION 19.          CHANGES OF OCCUPANCY; TERMINATION OR TRANSFER OF  
SERVICE
- SECTION 20.          RESUMPTION OF SERVICE
- SECTION 21.          CONTINUITY OF SERVICE
- SECTION 22.          MAINTENANCE AND STANDARDS
- SECTION 23.          METERS
- SECTION 24.          ALL WATER AND EFFLUENT THROUGH METER
- SECTION 25.          METER TESTING
- SECTION 26.          BACKFLOW PREVENTION DEVICE REQUIREMENT, TESTING,  
REPAIR AND REPLACEMENT
- SECTION 27.          DAMAGING, TAMPERING WITH, ALTERING, FACILITIES OF  
UTILITY PLANT OR SYSTEM
- SECTION 28.          PRIVATE FIRE SERVICE CONNECTION

**PROPOSED RULES OF THE  
DUNES COMMUNITY DEVELOPMENT DISTRICT**

SECTION 29. TERMINATION OF SERVICE

SECTION 30. AMENDMENTS TO RATE SCHEDULE

**PART II - WATER, WASTEWATER AND EFFLUENT UTILITIES**

SECTION 31. CONSERVATION SECTION

SECTION 32. GENERAL; DECLARATION OF POLICY

SECTION 33. EASEMENTS AND RIGHTS OF WAY

SECTION 34. INSPECTION

SECTION 35. TRANSFER OF CONTRIBUTED PROPERTY-BILLS OF SALE

SECTION 36. IMPROVEMENTS AND EXTENSION TO EFFLUENT, WATER AND  
WASTEWATER SYSTEM AND UTILITY INSPECTION FEES

SECTION 37. REFUNDABLE ADVANCES

**SECTION 38. CUSTOMER PROPERTY REQUESTS**

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SECTION **39.** SEVERABILITY

**SCHEDULE “A”**

**SCHEDULE “B”**

**SCHEDULE “C”**

**SECTION 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.

3.1 **STANDBY (AVAILABILITY) FEE:** A fee established to defray the cost of the financing of the capital facilities for potable and irrigation water and effluent distribution lines and wastewater collection facilities.

3.2 **BACKFLOW:** The flow of water or other liquids, mixtures or substances under



**PROPOSED RULES OF THE  
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pressure into the distribution pipes of a potable water supply system from any source or sources other than its intended source.

3.3 BACKFLOW PREVENTION DEVICE: A backflow prevention device shall mean any effective device, method or construction used to prevent backflow into a potable water system.

3.4 BOARD OF SUPERVISORS: The governing board of the District, whose powers and authority are established by Chapter 190 of the Florida Statutes.

3.5 CONNECTION FEES: Those charges of the District required to be paid by a consumer or developer only in Phase I (Hammock Dunes), as a condition precedent to the interconnection of District's utility system with a consumer's property. Fees are as set forth in Section 4.f. of Schedule A herein.

3.6 SYSTEM CAPACITY FEES: Those charges of the District required to be paid by a consumer or developer in support of the District's capital facilities (distribution, collection, transmission and treatment systems) for its water, wastewater and effluent (reclaimed) irrigation water utilities. Fees are as set forth in Section 4.a. of Schedule A for each utility system per ERC, EIC or gallon of System Capacity required by the consumer or developer as determined herein by the District.

3.7 CONSUMER: Any person, firm, association, corporation, governmental agency or similar organization supplied with the availability of water, wastewater, and effluent service by District which term shall also include developers and large users.

3.8 CONSUMER INSTALLATION: All pipes, fixtures, meters, appurtenances of any kind and nature used in connection with or forming a part of an installation for utilizing water, wastewater and effluent services for any purpose, located on the consumers' side of "point of

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delivery”, whether such installation is owned outright by a consumer or by contract, lease or otherwise.

3.9 DEVELOPER: Any person, corporation, or other legally recognized entity who engages in the business of making improvements to or upon real property located within the District as owner or legally constituted agent for the owner of such real property.

3.10 DISTRICT: The District as defined in 3.18.

3.11 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.

3.12 EASEMENTS: 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 utility system or any components thereof, over or upon consumer’s property.

3.13 EFFLUENT: As used in these rules effluent is reclaimed water that has received at least secondary treatment and is subject to reuse after flowing out of a wastewater treatment facility.

3.14 EQUIVALENT IRRIGATION CONNECTION (EIC): 850 gallons per day of effluent irrigation water (reclaimed water).

3.15 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.

3.16 EQUIVALENT RESIDENTIAL CONNECTION (ERC): 250 gallons per day (gpd) for potable water service and 225 gallons per day (gpd) for wastewater service.

3.17 FINANCE DIRECTOR: The appointed head of Finance of the District, or his

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authorized representative. The Finance Director may also be the District Manager or his/her designee.

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

3.19 MAIN: Shall refer to pipe, conduit or other facility installed to convey water, wastewater or effluent service from individual laterals or to other mains.

3.20 MINIMUM MONTHLY CHARGE: As shown on the applicable rate schedule, the base rate charged per month for provision of utility services to all consumers receiving service, which excludes all commodity charges.

3.20 OFF SITE FACILITIES: Those components of water distribution, effluent, and wastewater collection facilities located outside consumer's "property".

3.22 ON SITE FACILITIES: Those components of water distribution, effluent, and wastewater collection facilities located upon consumer's "property".

3.23 POINT OF DELIVERY: The point where the District pipes are connected with the pipes of the consumer. Unless otherwise indicated, point of delivery for water and effluent service shall be at the discharge side of the water or effluent meter. Unless otherwise indicated point of delivery for wastewater service shall be at the upstream connection of the clean-out which is placed at or about public right of way or utility easement. In the absence of a clean-out the point of delivery is at the wastewater lateral connection to the wastewater main of the District.

3.24 PROPERTY: The land or improvements upon land of which the consumer is owner or over which consumer has control either by contract or possessory interest sufficient to authorize consumer to make application for service, or adjacent right of way which services the land or site being developed. District may require proof of such interest prior to the furnishing of

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service by copy of instrument of conveyance, contract or appropriate verified statement contained in the application for service.

3.25 RATE SCHEDULE: The schedule or schedules of rates or charges for the particular classification of service.

3.26 SERVICE: Shall be construed to include, in addition to all water, wastewater and effluent utilities required by the consumer the readiness and ability on the part of the District to furnish water, wastewater and effluent services including effluent use for irrigation purposes to the consumer.

3.27 SERVICE OR LATERAL LINES: Those pipes of the District that connect to consumer's lines.

3.28 SETTLEMENT OF ACCOUNT: That point in time in which the customer has satisfied all outstanding fees and charges billed for utility service and has notified the District that he is no longer a resident, owner or user of the District's utility system

3.29 SYSTEM CONTRIBUTION: As used in Schedule A, "system contribution" for purposes of meter fee calculation shall be calculated by subtracting the actual costs of installing the meter (labor, parts, materials) from the § 5/8" meter fee listed in Section 4.d. of Schedule A.

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

3.31 UTILITY SYSTEM: As used herein, refers to the District's water production and distribution, wastewater collection, treatment and transmission systems, effluent filtration, storage and distribution systems and any component parts thereof.

3.32 STORMWATER SYSTEM: As used herein, refers to the District's stormwater collection, conveyance, storage, treatment and disposal system and any component parts thereof.

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**PROPOSED RULES OF THE  
DUNES COMMUNITY DEVELOPMENT DISTRICT**

**SECTION 4. GENERAL:**

4.1 It is the policy of the District and the requirements of this rule that there is not permitted the individual installation and use of any private wells or septic tanks without the express written consent of the District.

4.2 Consumer is advised that as part of the District's utility system there may be a separate effluent distribution line. To the extent permitted by law and consistent with the public health, each consumer is required to utilize the District's utility system including the effluent distribution facilities and to take proper caution to ensure that there is not permitted a cross connect between the effluent lines and the potable water service line. The availability of effluent may vary from time to time based on a number of factors. Nothing herein shall be construed to require the District to provide effluent for irrigation purposes. Potable water irrigation is available only where effluent is not. Prior to the connection of the effluent and potable service lines to each residential or commercial consumer the Utility Manager shall be notified 24 hours prior to such connection so that an inspection can be made. No connection shall be made without inspection and approval by the District Manager or his Designee. In accordance with the District's Cross Connection Control Program and Department of Environmental Protection Standards, the installation and use of backflow prevention devices may be required. The District shall be responsible for installation of Residential Backflow Preventors only as is necessary. Charges for installation shall be imposed in accordance with Section 9 of these rules.

These regulations apply without modification or change to each and every consumer to whom the District renders service. Nothing contained in this Rule prohibits the District from entering into agreements with developers to provide for the orderly and timely provision of service.

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SECTION 5. CALCULATION OF EQUIVALENT IRRIGATION CONNECTIONS: For all new connections platted single family lots, subdivisions served by a master effluent meter, multi-story, common or commercial areas Equivalent Irrigation Connections (EIC) shall be calculated by measuring the surface area to be irrigated, calculating the total flow for the irrigated area based upon an application rate of 0.78" per week, and dividing by 850 gallons per day (gpd).

SECTION 6. CALCULATION OF SYSTEM CAPACITY FEES: The District requires that all Consumers or Developers pay a System Capacity Fee based on a pro rata share of the cost of the District's water, wastewater and reclaimed irrigation water infrastructure utilized to serve Consumer or Developer's existing or future facilities. System Capacity Fees are based upon the estimated daily flow of the Consumer's existing or proposed installations. System Capacity Fees are computed by multiplying the charges per ERC, EIC or gallon set forth in the applicable rate schedule by the estimated daily flow determined by the District according to: (i) the District's review of the consumer's engineering design information; (ii) the reasonable estimated usage based on standards set forth in the Florida Administrative Code Rule 64E-6.008 which is herein adopted by reference and made a part of the District's Rules; or (iii) other capacity criteria or standards the District has adopted which are shown in Section 4.a. of Schedule A. System Capacity Fees are payable upon request for approval of a Florida Department of Environmental Protection permit or a building permit. At no time will service commence to a property prior to payment in full of all System Capacity Fees.

The District reserves the right to audit the actual water, reclaimed irrigation water and wastewater flows of Consumers or Developers as it deems appropriate. If the audit determines that the actual water, wastewater or reclaimed water flows exceed by fifty percent (50%) the previously purchased system capacity in two or more months in any twelve (12) month period,

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then additional System Capacity Fees shall be charged by the District. The additional System Capacity Fees shall be based on the number of ERCs, EICs or gallons per day by which the actual flow exceeds the purchased system capacity, based on the System Capacity Fees then in effect. Any additional System Capacity Fees assessed shall be due and payable no later than sixty (60) days after notification by the District. Failure to pay any additional System Capacity Fees shall result in suspension of service until paid. Actual flow shall be determined by a comparison of metered usage for the highest thirty day period during the audit period with the amount of original purchased system capacity. The actual flow measurement shall not include customer identified nonrecurring usage which may result from operational problems, such as service line breaks or meter inaccuracy, or atypical usage, such as pool filling or new lawn watering.

**SECTION 7. STANDBY (AVAILABILITY):** Prior to the application for service each lot, tract and parcel even though not connected to the utility system will be charged appropriate standby fees in accordance with Section 9 of these rules. For tracts and parcels not subdivided, the subject property will be billed at the appropriate rate multiplied by the acreage. Fractions of acres will be rounded up to the next higher whole number. For all properties that are subdivided it shall be the responsibility of the Owner to notify the DCDD of Plat changes. Bills for standby fees shall be remitted in accordance with Section 13.

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Commencing October 1, 1995, as units and property move from standby categorization to active status, standby units will be subtracted from the pool of standby units on the single family lot and acreage equivalency calculations detailed in Section 5.

Standby fees shall be modified and apply to consumers or property served under the terms and conditions in Section 9, relating to areas where utility property has been donated to the District pursuant to an agreement, as provided in these Rules.

**PROPOSED RULES OF THE  
DUNES COMMUNITY DEVELOPMENT DISTRICT**

SECTION 8. APPLICATION FOR SERVICE: Service shall be furnished only upon signed application accepted by District and the conditions of such application are binding upon the consumer as well as upon the District. To obtain service, application shall be made at the District in the place or places designated by the Finance Director. 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 utility system and consistent with the agreements between the District and Northshore Hammock, L.P., dated February 12, 1999; between the District and Lowe Ocean Hammock, L.P., dated February 12, 1999 and H.D. Associates, L.P., dated October 16, 2002. The applicant will then be billed monthly in accordance with Section 9 of these rules. The applicant shall furnish to the District at the time of making application the name of the applicant, the ownership or other interest in or to the property or location and the legal description or street address at which service is to be rendered.

Application for service required by firms, partnerships, associations, 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.

At the time of application for service the applicant shall pay the appropriate fees, rates and charges in accordance with Section 9 of these rules for the connection fees, and meter fees. At that time, the District will deduct the amount of the newly activated units as determined under Section 5 from the number of standby units determined in Section 7. If a project is constructed in phases, applicant will be required to pay for the number of units or in the case of commercial or industrial, the equivalent residential and irrigation connections based upon meter size and/or unit



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or acreage equivalencies for each phase. Other appropriate charges as identified in accordance with Section 8 of these rules will apply to the remainder of the property. Prior to the initiation of construction on subsequent phases, applicant is required to pay the required fees and charges in accordance with the provisions of this paragraph.

SECTION 9. DETERMINATION OF APPLICABLE RATE SCHEDULES. Effective October 1, 2000, the District will operate under three (3) rate schedules. Rate schedule "A" shall be applicable to and binding upon all property within the District to which water, wastewater and effluent irrigation service has been made available, as determined by the District, except for situations described in the following paragraph. Golf course effluent irrigation rates, charges and fees shall be determined under rate schedules "A", "B" and "C" as applicable.

Effective April 9, 1999 and October 16, 2002, and in accordance with section 4 of these rules, the District has entered into agreements with developers of certain areas within its boundaries whereby the developers have agreed to provide funding to the District with which the District's utility plant can be expanded and service made available to these areas. Because of the donation of funds and/or facilities to serve those areas, it is appropriate to establish this new class of consumer and apply a different standby fee and eliminate the connection fees for those areas. For those areas, the rate schedule "B" shall apply. All other terms and conditions contained in these rules shall apply to the rendering of service to these areas.

SECTION 10. WITHHOLDING SERVICE: The District may withhold service to a consumer who makes application for service at or upon a location for which prior service, including standby charges, has not been paid in full to the date of such application. It shall be the responsibility of the consumer to make inquiry as to the delinquent status of the account and bring said account current as a condition precedent to continuation of service. The District shall maintain current records of outstanding accounts and shall make such information available to

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the public at its offices during normal business hours. Service may also be withheld for service installations which are not complete or are not in compliance with District requirements. Nothing herein shall prevent the District from taking any legal recourse against any delinquent account in accordance with Chapter 190 F.S.

SECTION 11. LIMITATIONS OF USE: Utility service purchased from the District shall be used by the consumer only for the purpose specified in the application for service. The consumer shall not sell or otherwise dispose of such utility service supplied by the District. All utility service furnished by the District to the consumer shall be through District meters and may not be re-metered by the consumer for the purpose of selling or otherwise disposing of such service without the written consent of the District. In no case shall a consumer, except with the written consent of the District, extend water, wastewater or effluent lines across a street, alley, lane, court, property line, avenue, or other public thoroughfare or right of way in order to furnish utility service for adjacent property.

**Deleted:** even though such adjacent property is owned by him.

SECTION 12. UNAUTHORIZED CONNECTION OR USE: No person or entity, without prior written consent of the District shall tap or in any manner make connection to or discharge into any pipe, main, fire hydrant, service connection, sewer manhole, storm drain, or sewer lateral belonging to the District water, wastewater effluent or stormwater system for the purpose of taking or using water from the system or from discharging into the wastewater or stormwater system, or for any other purpose. Connections to the District's water, wastewater, effluent or stormwater system for any purpose whatsoever are to be made only as authorized by the District. In the case of any unauthorized use, interconnection, extension, re-metering, sale or disposition of utility service, consumer's utility service shall be subject to discontinuance until (1) such unauthorized use or disposition is discontinued, (2) full payment is made for such service, based on appropriate consumer classification and rate schedules and (3) reimbursement

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in full made to the District for any extra expenses incurred by District as the result of such unauthorized use, including administrative costs, testing, inspections, all attorney fees and costs for trial or appeal. Further, the District shall impose a charge of \$250.00 per day or per incident for the first instance and \$500.00 per day or per incident for any subsequent instances of unauthorized use, interconnection, extension, re-metering, sale or disposition of utility service against any person or entity making such an unauthorized use, interconnection, extension, re-metering, sale or disposition of utility service or Utility Service Agreement. The District shall provide notice to the offending entity of the total amount of such fine in writing and may use any and all means permitted by the Rules of Procedure of the District, Florida law or as otherwise for the collection and enforcement of such fine. In addition, unauthorized use may result in appropriate criminal prosecution by District.

SECTION 13. BILLING: Bills for service shall be rendered monthly or periodically at intervals not to exceed ninety (90) days at the direction of the Board of Supervisors and shall be due when rendered. A bill shall be deemed rendered when mailed United States mail, postage prepaid, or when delivered to the consumer's address shown on the application for service. No partial payment of any bill rendered will be accepted by District unless authorized by the Finance Director, in writing indicating the reason therefore, such as a contested billing, consumption, or hardship. It is the Customer's responsibility to keep the Billing Address current as well as any contact information. The District assumes no responsibility in notifying the Customer beyond sending letters to the address on the application for service or Utility Service Agreement or update thereof.

SECTION 14. DELINQUENT BILLS; LIENS IN FAVOR OF DISTRICT;  
PROCEDURES FOR CONTESTING CHARGES: Delinquent utility fees and charges, including charges for effluent and standby charges, shall be deemed liens upon the real property

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or premises as provided by law, and may be foreclosed as provided by law. All statements and billings for utility services shall be due when rendered. As a result, the period of delinquency for past due accounts will run from the date statements and billings are rendered. All utility bills shall be paid when rendered to avoid discontinuance of service and the imposition of late payment be added to accounts which have an unpaid balance as of the posted due date indicated on the monthly bill. Water service may be discontinued, if an account remains unpaid fifteen (15) days after the posted due date. Written notice will be given a minimum of five (5) days prior to discontinuance. Any consumer contesting any statement or billing shall first present same to the District utility department with a statement of explanation or contest in writing not more than 30 days after the disputed statement or billing is rendered. If the matter is not then resolved, the utility department shall, within fourteen (14) days of receiving the consumer complaint, forward the billing and written statement to the Finance Director. If the matter is not then resolved, the Finance Director shall, within seven (7) days of receiving the consumer complaint, notify the consumer in writing that the matter will be heard before a panel consisting of the Finance Director or his designee, and a representative of the District staff. Notice shall be given to the aggrieved consumer at least seven (7) days prior to the scheduled hearing by mailing said notice to the address which appears on the consumer's utility billing, or by personal service by leaving a copy of said notice at such address either by delivery to any person upon the premises, by posting in a conspicuous place on or about the main entrance. Refusal by any consumer to accept service of notice thereof shall be noted upon the notice when returned, and shall be deemed a waiver by the consumer of the opportunity for hearing provided herein, in which case the determination of the Finance Director shall be final. The hearing shall be conducted during normal business hours at District Offices, or the panel and the aggrieved consumer may agree to a time which is mutually convenient to all. If during the hearing process

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an adjustment to the billing is made, a refund to the consumer shall be rendered either by check or as a credit to the consumer's active account within fourteen (14) days as determined by the Finance Director. If, after this hearing, the matter is not resolved, then the consumer may request an appearance before the Board of Supervisors, in which event all documents, transcripts, findings, and statements shall be transmitted forthwith to the District Manager for further disposition. If the Finance Director is the District Manager and the matter is not resolved, then the matter shall proceed to the Board of Supervisors. It shall be the duty of the District Manager to notify the consumer of the public hearing at which the consumer is to appear before the Board of Supervisors, by mail or delivery of notice as provided in this Section. The decision of the Board of Supervisors shall be final.

**SECTION 15. ADJUSTMENT OF BILLS; METER READINGS AND INSPECTIONS:**

When a consumer is determined by District to have been overcharged or undercharged as a result of incorrect meter reading, defective metering, incorrect application of rate schedule fees and charges, or mistake in billing, the amount so determined may be credited or billed to the consumer, as the case may be. The adjustment shall be accomplished over a period not to exceed ninety (90) days, unless otherwise directed by the Finance Director and so noted on the account. District may read and inspect meters periodically to determine their condition and accuracy and as a basis for periodic billings. If a consumer requests an inspection or re-reading of a meter more frequently than once per every six months, the District may impose a service charge therefore in accordance with Section 9 of these rules.

**Commented [GP1]:** Need a fee for this in the rates.

**SECTION 16. ACCESS TO PREMISES:** As a condition to providing service, the consumer shall grant to District or its authorized agents or employees access to consumer's property during all reasonable hours and, in the event of an emergency, at any time, for the purposes of reading meters or maintaining, inspecting, repairing, installing or removing District's

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property, and for any other purposes incident. to performance under or termination of any agreement with a consumer or such consumer's predecessor in interest or use of the facilities or services made accessible to the District by the consumer or to be relocated by the District.

SECTION 17. INSPECTIONS OF CONSUMER'S INSTALLATION: District reserves the right to inspect and approve any consumer installation prior to providing service and from time to time thereafter to ensure compliance with applicable laws, Rules of the District, and regulations affecting such installation. No changes to any consumer installation which will materially affect proper operation of District utility system shall be made by a consumer without express written consent of the District Engineer and approval of the District Manager. Consumer shall be responsible for the cost of making changes or repairs resulting from any unauthorized alteration, and the District may require payment or reimbursement therefore as a condition to continued service.

SECTION 18. PROTECTION OF DISTRICT PROPERTY: In the event of any damage to District property located upon consumer's property which arises out of any act of consumer or agents, employees or independent contractors upon the premises, the cost of repairs or replacement shall be the responsibility of the consumer, and full payment or reimbursement to District therefore may be imposed by District for the continuation of service.

SECTION 19. CHANGE OF OCCUPANCY; TERMINATION OR TRANSFER OF SERVICE: It shall be the obligation of the consumer to notify the District of change of occupancy or ownership of property as it relates to standby or connection fees or other circumstances for which termination or transfer of service is requested. The consumer shall be responsible for all service charges incurred to the date upon which written or personal notification is received by District, after which District shall have a reasonable time not to exceed seventy-two (72) hours in which to discontinue service. As a convenience to consumers,

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District will accept telephone notice to discontinue or transfer service, provided written notice is given to District within seventy-two (72) hours thereafter. If no written notice is received within seventy-two (72) hours, the District is not required to discontinue service.

SECTION 20. RESUMPTION OF SERVICE: After termination or discontinuance of service as provided herein, the District may require as a condition precedent to service resumption payment in full or adequate security in the form of security deposits to cover all costs reasonably incurred by District as the result of such termination or discontinuance, including any re-connection fees, meter installation or removal and re-installation costs, inspection costs, or other costs incident thereto in accordance with District's schedule of fees and costs for such services then in effect.

SECTION 21. 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 consumer 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, terrorism (domestic or foreign) enemies of the United States, wars, governmental interference, acts of God or other causes beyond its control.

SECTION 22. MAINTENANCE AND STANDARDS: All pipes, conduits or other component parts of service installed in or upon the premises of a utility or stormwater system consumer shall conform to District standards of type, quality, quantity and regulations regarding installation. Consumer shall be responsible for maintaining all on site facilities in proper repair, and shall not alter or modify any interconnection of service without first notifying District and securing approval therefore in writing or by permission from an authorized representative of District's utility department. Unauthorized alteration or modification of any on site utility

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service interconnection may result in immediate termination of the affected service and repair or restoration by District or at its direction at the consumer's costs.

SECTION 23. METERS: Each consumer of the District receiving water or effluent service must have a water meter and an effluent meter which measure flow and which the ultimate basis for water and effluent charges. All water and effluent meters shall be furnished by, installed by and remain the property of the District and shall be accessible to and subject to its control. Meters are not transferable to another residence or business site. The consumer shall provide meter space to the District at a suitable and readily accessible location and when the District considers it advisable, within the premises to be served, adequate and proper space for the installation of meters and other similar devices.

Before a meter is installed, all applicable meter fees, connection fees and any other applicable fees and charges must be paid.

The meters to be furnished by the District shall be sized to be compatible with the existing line and main sizes according to District standards and specifications at the consumer's expense. The consumer shall be required to provide a proper service connection and service line in accordance with the District standards and specifications. Meter sizes, other than those originally specified or intended, shall be as approved by the District Engineer and the District Manager.

SECTION 24. ALL WATER AND EFFLUENT THROUGH METER: That portion of the consumer's installation for water and effluent services shall be arranged so that all water and effluent service shall pass through the meters. No person shall make or cause to be made any connection with any main, service pipe, or other pipes, appliances or appurtenance used for or in connection with the District's water and effluent systems in such manner as to cause to be



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supplied water or effluent from such plant to any faucet or other outlet whatsoever without such water or effluent passing through a meter provided by the District and used for measuring and registering the quantity of water or effluent passing through the same, or make or cause to be made, without the consent of the District, any connection with any such plant or any main, pipe service pipe or other instrument or appliance connected with such plant in such manner as to take or use, without the consent of the District, any water or effluent.

SECTION 25. METER TESTING: The District reserves the right to remove the meter and check, repair, or replace it at any time at no cost to the consumer. Should a consumer desire his meter to be checked at any time, he may have this work done by submitting a written request accompanied by a fee in accordance with the rate schedules of the District in effect at the time of such testing. Should the meter be tested and found to be registering over two (2%) percent more than is actually used, the last three months service bill will be adjusted accordingly, the meter will be repaired or replaced, and the fee returned. In any other case, the amount of the fee shall be retained by the District to defray the cost of testing.

SECTION 26. BACKFLOW PREVENTION DEVICE REQUIREMENT, TESTING, REPAIR AND REPLACEMENT: The Florida Administrative Code requires Public Water Systems to maintain a Cross Connection Control (CCC) Plan. The purpose of the CCC Plan is to prevent backflow through cross-connections of the various types of customer connections with the Dunes CDD Public Water System. All potable water service connections served by the District must be equipped with a properly configured and functioning backflow prevention device. All non-single family residential account customers within the District are responsible for installation, testing and repair of the backflow prevention device connected to the public water system.

An annual test of each testable backflow prevention device is required and shall be performed by

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a state-certified backflow prevention device tester. The District shall perform or have performed backflow device testing annually and shall charge the customer for applicable services as referenced in Schedule A - Water, Wastewater and Effluent Rates and Charges.

A copy of the annual device test report shall be provided to the customer. When device testing results indicate failure of the test criteria, the District shall provide a written notice to the customer indicating a failed test result was realized. The customer shall be provided ten (10) working days from the date of written notification to repair or replace the device and provide copy of passing test result performed by certified device tester to the District. Should the District fail to receive the certified passing test result within the allotted time, the District shall perform, or have performed by state certified fire device testing and repair company, the necessary device repairs or replacement and re-test activities and charge the billing account on file for all related costs. Failure to comply with the provisions of this notice may result in termination of service.

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SECTION 27. DAMAGING, TAMPERING WITH, ALTERING, FACILITIES OF UTILITY PLANT OR SYSTEM INCLUDING THE STORMWATER SYSTEM: No person shall: damage or knowingly cause to be damaged or take any action which reasonably could be expected to damage any meter or water, wastewater or effluent facilities connected with or belonging to a District water, wastewater or effluent system, or stormwater system, or tamper or meddle with any meter or other appliance or any part of such system in such manner as to cause loss or damage to the District; prevent any meter installed for registering water or effluent from registering the quantity which otherwise would pass through the same; alter the index or break the seal of any such meter; in any way hinder or interfere with the proper action of just registration of any such meter; fraudulently use, waste or suffer the loss of water or effluent passing through any such meter, pipe or fitting, or other appliance or appurtenance connection with or belonging to such system after such meter, pipe, fitting, appliance or appurtenance has

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been tampered with, injured or altered. No person shall operate or tamper with any hydrant belonging to the District. Any such damage, tampering with, operating, or tampering with the Facilities of the District will result in the individual or entity being prosecuted to the full extent of the law.

SECTION 28. PRIVATE FIRE SERVICE CONNECTION: A private fire service connection is to be used for fire purposes only and is to have no connection whatsoever with any service lines or outlet that may be used for other than fire purposes. There shall be a backflow preventer installed by the consumer at his expense in each such connection, as authorized by the District.

The consumer shall not draw any water whatsoever through this connection for any purpose except the extinguishing of fires, or for periodic tests of the fire system, which tests shall be made in the presence of a representative of the District. Any authorized representative of the District shall have free access to the building at any reasonable time for the purpose of inspecting any of the equipment.

The consumer shall set in this connection at the point of delivery, a District approved double detector check valve assembly with a by-pass on which shall be set a meter, installed and approved by District at consumer's expense, the purpose of which shall be to indicate whether or not water is being used through this connection and for the further purpose of showing any leakage, if same exists. All meters shall become the property of the District.

Any private fire service connection that incorporates extraneous usages (e.g. fire pump packing flushing, accessible hose or fire line connection, unsecured service outlet, ETC.) shall require review and approval by the District prior to installation. Private fire service connection that incorporates such extraneous usages or potable water service shall be subject to the charges

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set forth in Schedule A Water, Wastewater and Effluent Rates and Charges.

Violation by the consumer of any of the regulations in this section shall justify the District to disconnect said pipe or pipes, or stop the flow of water through same.

The right is reserved by the District to shut off the supply at any time in case of accident, or to make alterations, extensions, connections, or repairs and if possible, the District agrees to

~~provide notice of scheduled service interruption.~~

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The District does not make any guarantee as to a certain pressure in the pipe or in the main supplying same, and shall not be, under any circumstances held liable for loss or damage to the owner for a deficiency or failure in the supply of water, whether occasioned by shutting off of water in case of accident or alteration, extensions, connections or repairs, or for any cause whatsoever.

When fire line valves or connections are used in case of fire or for any other reason whatsoever, the consumer shall immediately notify the District and the District shall forthwith reseal the used valves or connections.

SECTION 29. TERMINATION OF SERVICE: All utility 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 consumers. Inherent in this obligation is the governmental prerogative of necessity to terminate consumption which is adverse to the continuous, orderly and uninterrupted operation and maintenance of its utility service. Accordingly, the District reserves the right by unilateral act 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,

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health or welfare of consumers generally or a significant portion of the consumer population.

When discontinuance or termination of service can be remedied by an act of the consumer, District shall provide notice of remedial action to the consumer in order that service may be continued uninterrupted. The consumer shall complete remedial action within ten (10) working days after notice is provided. Acts considered to be remedial by the consumer, and for which service may be temporarily terminated, discontinued or interrupted are the following:

- (a) Failure to pay for service as described in Section 14.
- (b) Failure of consumer to meet provisions of agreements with the District.
- (c) Failure to correct deficiencies in piping or other components upon consumer's property after reasonable notice thereof.
- (d) Use of service for any other property or purpose than described in the permit or application.
- (e) When requested by consumer, in which case resumption of service shall be accomplished in accordance with District policy as herein provided.

The District reserves the right by unilateral act 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 utility service or component.
- (b) Alteration or modification of any transmission or metering component or device used in providing any utility service to the consumer. 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 meters or components to normal service condition, as shall be determined by District.

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(c) Total or partial destruction of, or abandonment of, any structure, including any vacancy for a duration which, in District's opinion, may create a hazardous or unsafe condition or constitute a nuisance.

SECTION 30. AMENDMENTS TO RATE SCHEDULE: Rate schedules are attached hereto as an exhibit, being identified as: Schedule "A", Water, Wastewater and Effluent Rates and Charges; Schedule "B" Water, Wastewater and Effluent Rates and Charges for Contributed Property and Schedule "C". These rate schedules may be amended from time to time by the Board of Supervisors in accordance with Chapter 190, F.S., and the contractual agreements of the District.

**PART II WATER, WASTEWATER AND EFFLUENT UTILITIES**

SECTION 31. CONSERVATION:

A. Daily Operations: As a provider of irrigation services, the District encourages the conservative and judicious use of water for irrigation purposes within the District. The following water conservation measures shall be in effect at all times:

1. Use of irrigation water is prohibited between the hours of 10:00 a.m. and 4:00 p.m., Saturday through Thursday, and is prohibited entirely on Fridays.
2. Residential Customers: On days other than Fridays, residential customers whose addresses end in even numbers (e.g., 634 Dunes Drive) may irrigate during permitted hours on Tuesdays, Thursdays and Sundays. On days other than Fridays, residential customers whose addresses end in odd numbers (e.g., 635 Dunes Drive) may irrigate during permitted hours on Mondays, Wednesdays and Saturdays.

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3. Common Area Customers shall present a conservation plan to the Board for consideration and approval to address the specific circumstances of the common areas.
4. Golf Course Customers: Golf Course customers shall be limited to an average 500,000 gpd of irrigation during the time when conservation measures are in effect.
5. Irrigation of newly planted turf, sod or landscaping is exempt from the requirements of this rule, provided that notice of such use is provided in writing to the District prior to planting. Such exemption shall remain in effect for a period of thirty days. Each account shall be entitled to one exemption per fiscal year except by affirmative vote of the Board of Supervisors.

Any and all utility customers whose irrigation usage exceeds the limits included in this section may be charged double commodity rates (i.e., the commodity rate then in effect shall be multiplied by two) for the overage. Failure to abide by conservation measures imposed by this rule may result in discontinuance of irrigation service in the sole discretion of the District.

B. Emergency Operations: When the District's supply of irrigation water becomes critically low and/or the District's ability to produce irrigation water is reduced, the District Manager, in consultation with the District Engineer, may determine that the District implement the following emergency water conservation measures:

1. Residential Customers' irrigation shall be limited to two days per week, during the hours permitted under A.1 above;
2. Golf Course Customers' irrigation shall be limited to a specified volume per week. The specified volume shall be determined at the time

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emergency operations are instituted.

The District will operate under these emergency measures until the District Manager, in consultation with the District Engineer, determine that the District's irrigation storage levels have become acceptable and/or the District's ability to produce irrigation water has returned to normal levels.

Utility customers will be provided notice of implementation of emergency operations as soon as possible upon a determination of necessity by the District. Advance notice is not required. Notice may be provided by posting signs, mailing notice to customers, various forms of electronic communication, or any other manner deemed reasonable by the District Manager.

In order to provide for local implementation of the water conservation rule for landscape irrigation of the St. Johns River Water Management District, the District hereby adopts the St. Johns River Water Management District Rule 40C-2.042(2)(a) and (b), F.A.C. with the following exceptions:

40C-2.042 (2)(a)1. g. – Delete this section.

Violation of any provision of this rule shall be subject to the following penalties:

<u>First violation</u>	<u>Written Warning</u>
<u>Second violation</u>	<u>\$50.00</u>
<u>Subsequent violation</u>	<u>Fine not to exceed \$500</u>

Each day in violation of this Ordinance shall constitute a separate offense. Failure to abide by conservation measures imposed by this rule may result in discontinuance of irrigation service in the sole discretion of the District. In addition, the District may take any other appropriate legal action, including, but not limited to, injunctive action to enforce the provisions of this Article.



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SECTION 32. GENERAL; DECLARATION OF POLICY: The District owns, operates and maintains water, wastewater and effluent systems which serve residents within the District. New development may require the extension of mains to provide service, as well as expansion of facilities to accommodate new development. In some instances, the District in anticipation of expansion of its systems due to growth and development has already provided mains for service thereof. The cost of providing extensions, notifications, and expansions of facilities is to be borne by property owners, builders or developers within the District's area to defray the costs of these extensions, notifications, and expansions. The allocable share of each is to be charged as described herein. It is the declared policy of the District by this Rule to establish a uniform method of determining charges for availability of services so that all such contributions shall be non-discriminatory among the various consumers served by the District's systems and shall be applied as nearly as possible with uniformity to all consumers and prospective consumers within District's service areas. District specifically reserves its rights to fix and determine rates, charges and contributions required for the provisions, consumption, operation, maintenance, extension, and expansion of its utility services as provided herein and as authorized by law including but not limited to the ability to enter into developer agreements to ensure the orderly and timely provision of service. Each consumer is hereby notified that the District, in the exercise of its governmental responsibility to provide for the welfare of all consumers of its utility services, has the authority and responsibility to amend its schedules of rates, charges, and contributions from time to time to ensure the perpetuation of service.

SECTION 33. EASEMENTS AND RIGHTS OF WAY: As a prerequisite to the construction or installation of any effluent, water distribution or wastewater collection lines or

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appurtenances proposed to be connected to the facilities of the District, the developer shall agree to grant to the District all easements or rights of way required by the District and pertaining to the proposed facilities. Such grant or conveyance shall be in the form satisfactory to the District. Such conveyances, when located on the property of developer, shall be made without cost to the District. District reserves the right to require such easement or right of way to the point at which the meter is proposed to be installed or at the point of delivery of service, being the point at which the facilities of District join with consumers. Such easements and right of way shall be conveyed and accepted upon completion, approval and acceptance of the work done by developer.

SECTION 34. INSPECTION: The District shall inspect the installation of all effluent, water distribution or wastewater collection facilities installed by developer or developer's contractors at the point of delivery, which facilities are proposed to be transferred to the District for ownership, operation and control. These facilities must meet the same infiltration criteria as that of District owned systems. Such inspections are intended to assure that effluent, water and wastewater lines and/or lift stations are installed in accordance with approved designs and are further consistent with the criteria and specifications governing the kind and quality of such installation. Representatives of the District may be present at tests of component parts of effluent or water distribution or wastewater collection systems for the purpose of determining that the facilities, as constructed, conform to the District's criteria for exfiltration, infiltration, pressure testing, line and grade. Such tests will be performed by developer or developer's contractor, but only under the direct supervision of the engineer of record or his authorized inspector. The results of such testing shall be certified by the engineer of record. The District shall be notified at least 48 hours prior to any inspections or testing performed in accordance with these regulations.

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**SECTION 35. TRANSFER OF CONTRIBUTED PROPERTY - BILLS OF SALE:** Each

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developer who has constructed portions of the effluent and water distribution and wastewater collection system prior to interconnection with District's existing facilities, shall convey such component parts of the effluent and water distribution and wastewater collection system to District by bill of sale in form satisfactory to the District, together with such evidence as may be required by District that the effluent and water distribution and wastewater collection system proposed to be transferred to District is free of all liens and encumbrances, prior to the District providing service to the property.

Any facilities in the category of consumers lines, plumbers lines or consumers installation, located on the discharge side of the effluent or water meter or on the consumer's side of the point of delivery of service shall not be transferred to District and shall remain the property of developer, a subsequent owner-occupant or their successors and assigns. Such consumer's lines, plumbers lines or consumers installation shall remain the maintenance responsibility of developer or subsequent consumers.

District shall not be required to accept title to any component part of the effluent or water distribution or wastewater collection system as constructed by developer until the District Engineer has approved the construction of said lines, accepted the tests to determine that such construction is in accordance with the criteria established by District and the Board of Supervisors has evidenced its acceptance of such lines for District's ownership, operation and maintenance.

Developer shall maintain accurate cost records establishing the construction costs of all utility facilities constructed by developer and proposed to be transferred to District. Such cost information shall be furnished to District concurrently with the bill of sale and such cost information shall be a prerequisite for the acceptance by District of the portion of the effluent or

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water distribution and wastewater collection system construction by developer. District may refuse connection and deny the commencement of service to any consumer seeking to be connected to portions of the effluent or water distribution and wastewater collection system installed by developer until such time as the provisions of this paragraph have been fully met by developer or developer's successors or assigns.

SECTION 36. IMPROVEMENTS AND EXTENSIONS TO EFFLUENT, WATER AND WASTEWATER SYSTEM AND UTILITY INSPECTION FEES: The District shall be responsible for the financing, construction and operation of major mains, lift stations, force mains and related appurtenances hereinafter referred to as major facilities as identified in the District's Utility Master Plan; provided however that the District may enter into agreements with one or more developers to provide for the funding of such facilities. Any other distribution or collection facilities not specifically identified in said plan will be the responsibility of the landowner and/or developer hereinafter referred to as "subdivision facilities." The subdivision facilities will be designed in accordance with District standards and the developer may choose one of the two following procedures for the design and construction of subdivision facilities:

1. Developer may request the District, through its consulting engineers to design the subdivision facilities and shall advance the funds to the District as required to pay engineering invoices incurred by the District in said design. Such advances will be non-reimbursable and may be required to be posted in total prior to the District's authorization for its engineers to commence the work.

Upon the completion of the design the District will solicit competitive bids and award same in accordance with the provisions of Chapter 190 F.S. for the construction of the subdivision facilities. The award will be contingent upon the developer advancing to the District funds in the amount of the accepted bid plus 25% for engineering, legal and contingencies.

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DUNES COMMUNITY DEVELOPMENT DISTRICT**

Upon the completion of the subdivision facilities, any monies remaining will be returned to developer within 30 days of receipt of the engineer's certification of completion.

2. Developer may choose his own engineer to design the subdivision facilities in accordance with District rules and regulations and in accordance with the District's design criteria specified in the Manual of Design Standards and Specifications for Dunes Community Development District (Water, Wastewater and Effluent Reuse Construction) 1994 (latest edition) which by reference is incorporated herein, and submit same to the District for review which upon the submittal, developer will pay to the District a permit fee in accordance with Section 4.h.of Schedule A of these rules.

Upon the completion of the design and approval of same by the District, developer may contract directly with a company who has knowledge, professional licenses and expertise in the installation of effluent and water distribution and wastewater collection facilities to install the subdivision facilities. District shall be notified prior to the commencement of construction and will make periodic inspections of the work. Developer agrees to pay to the District an amount equal to 6% of the 110% of the contract amount which will be used to pay engineering, legal, and administrative expenses. District will utilize the amount posted by developer to pay the actual inspection cost and upon completion and certification of the subdivision improvements, any amounts remaining will be reimbursed to the developer within 30 days of receipt of the engineer's certification of completion.

SECTION 37. REFUNDABLE ADVANCES: The District may require, in addition to the contribution provisions set forth herein, a refundable advance by developer to further temporarily defray the cost of any off site extension of effluent and water and/or wastewater mains and pumping stations necessary to connect the developer's property with the terminus of the District's effluent and water and wastewater facilities adequate in size to provide service to

**PROPOSED RULES OF THE  
DUNES COMMUNITY DEVELOPMENT DISTRICT**

the subject property. However, this Rule recognizes instances in which a developer may be required to advance the hydraulic share applicable to other undeveloped property in order that off site facilities may be constructed to serve developer's property and at the same time be sized in accordance with the District's master plan. All amounts expended by developer, over and above developer's hydraulic share for off site facilities shall be refunded to developer in accordance with the terms and conditions of a refunding agreement which the District will execute with developer. The refund agreement shall provide for a plan of refund based upon the connection of other properties, to the extent of their hydraulic share, which properties will be served by the off site facilities installed by developer. Notwithstanding the provisions of this section, the District will limit the life of such refund agreement to a term to be negotiated in said refunding agreement. The District at its sole option may include interest upon the refund of developer's advance and provide for same in the refunding agreement.

SECTION 38. CUSTOMER PROPERTY REQUESTS: In the event the District must perform work for customers, the District has the right to charge a burdened labor rate of the District employees plus a service and handling fee of up to 100% of the burdened labor rate. The District at its sole discretion will decide if they will perform the work. The District at its sole discretion may decide to use contractors to perform this work and the customer will be charged for this work. For afterhours nuisance calls the District shall charge a Minimum of \$500.00 per trip to the Customer's Property. Failure to pay for any of these services will result in the District shutting off water, sewer and reclaimed water service.

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SECTION 39. 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.

**PROPOSED RULES OF THE  
DUNES COMMUNITY DEVELOPMENT DISTRICT**

Specific Authority: Chapter 190.035(1); 120.54, Florida Statutes

Law Implemented: Chapter 190.031, 190.035(1), 190.036, 190.037, 190.041, 190.012(1) Florida  
Statutes

History - Adopted March, 1989; Revised October, 1993; Revised October, 1995; Revised  
October, 1996; Revised February 12, 1999; Revised April 14, 2000; Revised August 11, 2000;  
Revised October 13, 2000; Revised January 11, 2002; Revised October 11, 2002.; Revised  
August 13, 2004; Revised April 13, 2007; Revised February 13, 2009; Revised December 20,  
2013; Revised

**PROPOSED RULES OF THE  
DUNES COMMUNITY DEVELOPMENT DISTRICT**

**APPENDIX A**

**PERTINENT DEVELOPER AGREEMENTS**



*D.*



## **RESOLUTION 2021-04**

### **A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE DUNES COMMUNITY DEVELOPMENT DISTRICT ADOPTING THE LOCAL MITIGATION STRATEGY PLAN AS UPDATED.**

WHEREAS, the Dunes Community Development District (District) is a special purpose unit of local government established under the provision of Chapter 190 Florida Statutes for the purpose of planning, financing, constructing, installing, and/or acquiring certain improvements, facilities and services in conjunction with the development of lands located within the District; and

WHEREAS, Section 322 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act, 42 U.S.C. 5165, as amended provides for States, Tribes, and local governments to undertake a risk-based approach to reducing risks to natural hazards through mitigation planning;

WHEREAS, the National Flood Insurance Act of 1968, as amended, reinforces the need for mitigation plans, linking flood mitigation assistance programs to state, tribal and Local Mitigation Strategies;

WHEREAS, the Federal Emergency Management Agency (FEMA) has implemented various hazard mitigation planning provisions through regulation at 44 CFR 201.6, requiring local governments to have a FEMA approved local mitigation strategy in order to apply for and/or receive project grants;

WHEREAS, the Flagler County Local Mitigation Strategy (LMS) also serves as Flagler County's Floodplain Management Plan under FEMA's Community Rating System (CRS) program;

WHEREAS, the LMS supports and integrates with the Flagler County Comprehensive Emergency Management Plan;

WHEREAS, 44 CFR 201.6(d)(3) requires the local jurisdiction to review and revise its LMS at least every five years to reflect changes in development, progress in local mitigation efforts, and changes in priorities, and then resubmit it for approval in order to continue to be eligible for mitigation grant funding;

WHEREAS, the Florida Division of Emergency Management found the County's LMS to be in compliance with State and Federal requirements;

NOW, THEREFORE, be it resolved by the Board of Supervisors of the Dunes Community Development District that:

1. The Flagler County Local Mitigation Strategy (LMS), incorporated herein by reference, is adopted and is declared a workable program for planning, identifying, and implementing hazard mitigation programs, policies, and projects.
2. Adoption of the LMS shall not obligate the District to spend local funds for mitigation initiatives. The District shall not be obligated to adopt future LMS's if such adoption is not in the best interest of the District.
3. The District hereby adopts the Flagler County LMS Multi-Jurisdictional Plan to identify and implement hazard mitigation initiatives to reduce the District's susceptibility to numerous hazards.
4. If any section or portion of a section of this Resolution proves to be invalid, unlawful, or unconstitutional, it shall not be held to invalidate or impair the validity, force, or effect of any other section or part of this Resolution.
5. All resolutions or parts of resolutions in conflict with any of the provisions of this Resolution are hereby repealed.
6. The District Manager is hereby authorized to take any actions necessary to implement the action taken in this Resolution.
7. This resolution shall be effective upon adoption and shall remain in effect until such time as the LMS is updated and amended. Upon such update and/or amendment to the LMS, the District shall re-visit the desirability of re-adopting the same.

---

Gregory L. Peugh, Secretary

---

George DeGiovanni, Chairman

**DULY PASSED AND ADOPTED** by the Dunes Community Development District, Florida, on this \_\_\_\_\_ day of \_\_\_\_\_, 2021.

## **RESOLUTION 2021-23**

### **A RESOLUTION OF THE FLAGLER COUNTY BOARD OF COUNTY COMMISSIONERS ADOPTING THE LOCAL MITIGATION STRATEGY PLAN AS UPDATED; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, Section 322 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act, 42 U.S.C. 5165, as amended provides for States, Tribes, and local governments to undertake a risk-based approach to reducing risks to natural hazards through mitigation planning; and

**WHEREAS**, the National Flood Insurance Act of 1968, as amended, reinforces the need for mitigation plans, linking flood mitigation assistance programs to state, tribal and Local Mitigation Strategies; and

**WHEREAS**, the Federal Emergency Management Agency (FEMA) has implemented various hazard mitigation planning provisions through regulation at 44 CFR 201.6, requiring local governments to have a FEMA approved local mitigation strategy in order to apply for and/or receive project grants; and

**WHEREAS**, the Flagler County Local Mitigation Strategy (LMS) also serves as Flagler County's Floodplain Management Plan under FEMA's Community Rating System (CRS) program; and

**WHEREAS**, the LMS supports and integrates with the Comprehensive Emergency Management Plan; and

**WHEREAS**, 44 CFR 201.6(d)(3) requires the County to review and revise its LMS at least every five years to reflect changes in development, progress in local mitigation efforts, and changes in priorities, and then resubmit it for approval in order to continue to be eligible for mitigation grant funding; and

**WHEREAS**, the Florida Division of Emergency Management found the County's LMS to be in compliance with State and Federal requirements.

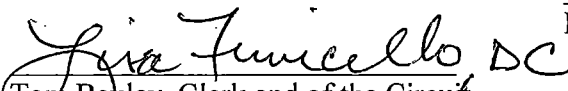
**NOW THEREFORE**, be it resolved by the Flagler County Board of County Commissioners that:

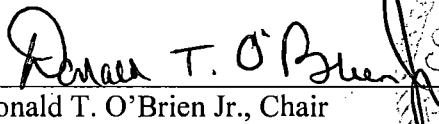
1. The Flagler County Local Mitigation Strategy (LMS), incorporated herein by reference, is adopted and is declared a workable program for planning, identifying, and implementing hazard mitigation programs, policies, and projects.
2. Adoption of the LMS shall not obligate the County to spend local funds for mitigation initiatives. The County also shall not be obligated to apply for future hazard mitigation grant funds if such actions are not in the best interest of the County.

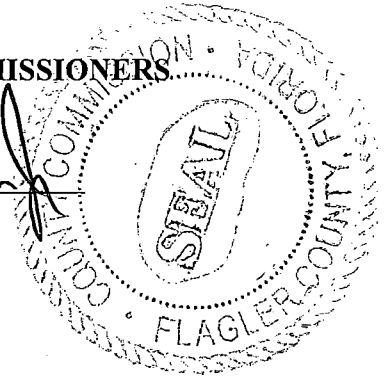
3. The Board of County Commissioners hereby adopts the Flagler County LMS Multi-Jurisdictional Plan to identify and implement hazard mitigation initiatives to reduce the County's susceptibility to numerous hazards.
4. This resolution shall become effective upon adoption.

**FLAGLER COUNTY  
BOARD OF COUNTY COMMISSIONERS**

**ATTEST:**

  
Tom Bexley, Clerk and of the Circuit  
Court and Comptroller

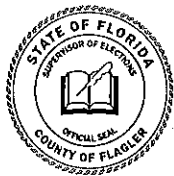
  
Donald T. O'Brien Jr., Chair



**APPROVED AS TO FORM:**

 Digitally signed by Sean S. Moylan  
Date: 2021.03.16 15:57:30 -04'00'  
Sean S. Moylan, Assistant County Attorney

*E.*



***Kaiti Lenhart*** ★ FLAGLER COUNTY SUPERVISOR OF ELECTIONS

---

1769 E. Moody Boulevard, Building 2, Suite 101 ★ PO Box 901 ★ Bunnell, Florida 32110-0901  
Phone (386) 313-4170 ★ Fax (386) 313-4171 ★ [www.FlaglerElections.com](http://www.FlaglerElections.com)

April 20, 2020

Courtney Hogge  
Dunes CDD  
475 West Town Place, Suite 114  
St. Augustine, Florida 32092

**RE: CDD Registered Voters**

Dear Courtney Hogge:

Per your request, in accordance with the requirements of Chapter 190(3)(a)(d), the total number of registered voters for the Dunes Community Development District as of April 15, 2021 is 2654.

If you have any questions or require any further assistance, please contact this office.

Thank you,

*Kaiti Lenhart*  
Supervisor of Elections

*F.*





# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280  
Boca Raton, Florida 33431  
(561) 994-9299 • (800) 299-4728  
Fax (561) 994-5823  
www.graucpa.com

April 18, 2021

Board of Supervisors  
Dunes Community Development District  
5385 N. Nob Hill Road  
Sunrise, FL 33351

We are pleased to confirm our understanding of the services we are to provide Dunes Community Development District, Flagler County, Florida (the "District") for the fiscal year ended September 30, 2021, with the option of four (4) additional one-year renewals. We will audit the financial statements of the governmental activities, the business type activities, and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Dunes Community Development District for the fiscal year ended September 30, 2021, with the option of four (4) additional one-year renewals. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes.

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's discussion and analysis
2. Budgetary comparison schedule

## Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

**Examination Objective**

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

**Other Services**

We will also assist in preparing the financial statements, schedules of expenditures of federal awards and state financial assistance, and related notes of the District in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

**Management Responsibilities**

Management is responsible for the financial statements and all accompanying information as well as all representations contained therein. Further, management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. As part of the audit, we will assist with preparation of your financial statements and related notes in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management is reliable and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. As part of our engagement, we may propose standard adjusting, or correcting journal entries to your financial statements. You are responsible for reviewing the entries and understanding the nature of the proposed entries and the impact they have on the financial statements.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws,

regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

### **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

### **Audit Procedures—Internal Controls**

Our audit will include obtaining an understanding of the District and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants, if applicable. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

**Engagement Administration, Fees, and Other**

We understand that your employees will prepare all confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Furthermore, Grau & Associates shall, pursuant to and in accordance with Section 119.0701, Florida Statutes, comply with the public records laws of the State of Florida, and specifically shall:

- a. Keep and maintain public records required by the District to perform the services or work set forth in this Agreement; and
- b. Upon the request of the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law; and
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if Grau & Associates does not transfer the records to the District; and
- d. Upon completion of the Agreement, transfer, at no cost to the District, all public records in possession of the Auditor or keep and maintain public records required by the District to perform the service or work provided for in this Agreement. If the Auditor transfers all public records to the District upon completion of the Agreement, the Auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public disclosure requirements. If the Auditor keeps and maintains public records upon completion of the Agreement, the Auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

Auditor acknowledges that any requests to inspect or copy public records relating to this Agreement must be made directly to the District pursuant to Section 119.0701(3), Florida Statutes. If notified by the District of a public records request for records not in the possession of the District but in possession of the Auditor, the Auditor shall provide such records to the District or allow the records to be inspected or copied within a reasonable time. Auditor acknowledges that should Auditor fail to provide the public records to the District within a reasonable time, Auditor may be subject to penalties pursuant to Section 119.10, Florida Statutes.

IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT:

GMS-SF, LLC  
5385 N NOB HILL ROAD  
SUNRISE, FL 33351  
TELEPHONE: 954-721-8681

This agreement provides for a contract period of one (1) year with the option of four (4) additional, one-year renewals upon the written consent of both parties. Our fee for these services will not exceed \$16,500 for the September 30, 2021 audit. The fees for the fiscal years 2022, 2023, 2024 and 2025 will not exceed \$17,000, \$17,500, \$18,000 and \$18,500, respectively, unless there is a change in activity by the District which results in additional audit work or if Bonds are issued.

We will complete the audit within prescribed statutory deadlines, which requires the District to submit its annual audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2019 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Dunes Community Development District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



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Antonio J. Grau

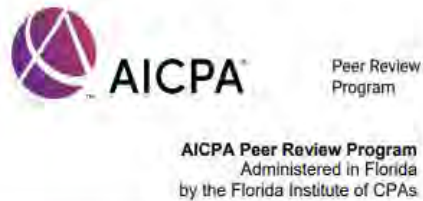
RESPONSE:

This letter correctly sets forth the understanding of Dunes Community Development District.

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_



February 20, 2020

Antonio Grau  
Grau & Associates  
951 Yamato Rd Ste 280  
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on February 20, 2020, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2022. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

*FICPA Peer Review Committee*

Peer Review Team  
FICPA Peer Review Committee  
paul@ficpa.org  
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

*G.*



**RESOLUTION 2021-05**

**A RESOLUTION APPROVING THE DUNES  
COMMUNITY DEVELOPMENT DISTRICT'S  
PROPOSED BUDGETS FOR FISCAL YEAR 2021  
AND SETTING A PUBLIC HEARING THEREON  
PURSUANT TO FLORIDA LAW**

**WHEREAS**, the District Manager has heretofore prepared and submitted to the Board the proposed General Fund Budget and Enterprise Fund Budgets for Fiscal Year 2022; and

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

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

1. The General Fund Budget and Enterprise Fund Budgets proposed by the District Manager for Fiscal Year 2022 are hereby approved as the basis for conducting a public hearing to adopt said budgets.

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

Date: August 13, 2021 Hour: 9:30 AM

Place: The Dunes CDD's Administrative Office  
101 Jungle Hut Road  
Palm Coast, FL or Alternately a Zoom meeting if  
allowed by a Proclamation by the Governor

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

Adopted this 14<sup>th</sup> day of May 2021.

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George DeGiovanni, Chairman

---

Gregory L. Peugh, Secretary



## **Fiscal Year 2022 Budget**



**May 5, 2021**

**Dunes**  
**Community Development District**

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# Dunes

## Community Development District

## General Fund

Expense Code	Description	Actuals thru 9/30/2020	Adopted Budget FY 2021	Actual Thru 3/31/2021	Projected Next 6 Months	Total Projected 9/30/2021	Proposed Budget FY 2022
<b>REVENUES</b>							
001.300.31900.10000	Maintenance Assessments	\$197,000	\$197,000	\$192,578	\$4,422	\$197,000	\$197,000
001.300.36100.11000	Interest Income	\$1,368	\$1,056	\$180	\$252	\$432	\$1,056
	Carryforward Surplus	\$87,858	\$65,460	\$85,592	\$0	\$85,592	\$65,460
001.300.38100.10000	Transfer from Water & Sewer Fund Surplus Account	\$140,000	\$0	\$0	\$0	\$0	\$0
001.300.38100.10000	Transfer from Bridge Fund Surplus Account	\$221,000	\$417,450	\$417,450	\$0	\$417,450	\$417,450
<b>TOTAL REVENUES</b>		<b>\$647,226</b>	<b>\$680,966</b>	<b>\$695,800</b>	<b>\$4,674</b>	<b>\$700,475</b>	<b>\$680,966</b>
<b>EXPENDITURES</b>							
<b>Administrative</b>							
001.310.51300.11000	Supervisor Fees	\$10,800	\$14,000	\$6,000	\$6,000	\$12,000	\$14,000
001.310.51300.21000	FICA Expense	\$826	\$1,071	\$459	\$459	\$918	\$1,071
001.310.51300.31100	Engineering/ <i>Software Services</i>	\$1,712	\$20,000	\$0	\$20,000	\$20,000	\$20,000
001.310.51300.31500	Attorney	\$12,591	\$11,000	\$4,051	\$4,051	\$8,102	\$11,000
001.310.51300.32000	Collection Fees, Uncollectable & Early Payment Discount	\$10,428	\$12,000	\$10,946	\$88	\$11,035	\$12,000
001.310.51300.32200	Annual Audit	\$3,380	\$3,440	\$100	\$3,340	\$3,440	\$3,440
001.310.51300.34000	Management Fees	\$9,800	\$9,800	\$4,900	\$4,900	\$9,800	\$9,800
001.310.51300.35100	Computer Time	\$1,000	\$1,000	\$500	\$500	\$1,000	\$1,000
001.310.51300.40000	Travel Expenses	\$0	\$2,000	\$0	\$0	\$0	\$2,000
001.310.51300.42000	Postage & Express Mail	\$2,586	\$3,000	\$1,266	\$1,266	\$2,533	\$3,000
001.310.51300.42500	Printing	\$1,732	\$2,500	\$767	\$767	\$1,534	\$2,500
001.310.51300.45000	Insurance ##	\$14,414	\$17,297	\$14,495	\$0	\$14,495	\$17,297
001.310.51300.48000	Advertising Legal & Other	\$3,047	\$1,500	\$3,177	\$3,177	\$6,354	\$1,500
001.310.51300.49000	Bank Charges	\$603	\$600	\$284	\$284	\$568	\$600
001.310.51300.49100	Contingencies	\$3,375	\$4,000	\$1,254	\$1,254	\$2,509	\$4,000
001.310.51300.51000	Office Supplies	\$293	\$2,000	\$280	\$280	\$559	\$2,000
001.310.51300.54000	Dues, Licenses & Subscriptions	\$175	\$1,000	\$175	\$175	\$350	\$1,000
001.320.53800.12000	Salaries	\$134,194	\$139,918	\$69,216	\$69,216	\$138,431	\$139,918
001.320.53800.12100	Consulting Fees	\$0	\$0	\$0	\$0	\$0	\$0
001.320.53800.21000	FICA Taxes	\$10,493	\$12,416	\$4,756	\$4,756	\$9,513	\$12,416
001.320.53800.22000	Pension Expense	\$9,249	\$11,193	\$6,421	\$6,421	\$12,842	\$11,193
001.320.53800.23000	Health Insurance Benefits #	\$22,412	\$27,630	\$10,625	\$10,625	\$21,250	\$27,630 #
001.320.53800.24000	Workers Comp Insurance	\$2,197	\$3,600	\$3,571	\$1,336	\$4,907	\$3,600
001.320.53800.64000	Capital Improvements ( <i>See Capital Improvements List</i> )	\$135,735	\$150,000	\$63,135	\$86,865	\$150,000	\$150,000
<b>Administrative</b>		<b>\$391,042</b>	<b>\$450,966</b>	<b>\$206,378</b>	<b>\$225,761</b>	<b>\$432,139</b>	<b>\$450,966</b>
<b>(Less Contribution from Transfer, Surplus and Interest)</b>		<b>(\$261,507)</b>	<b>(\$321,431)</b>				<b>(\$321,431)</b>
<b>Total Administrative Raised From Assessment</b>		<b>\$129,535</b>	<b>\$129,535</b>				<b>\$129,535</b>

# Dunes

## Community Development District

							General Fund
Expense Code	Description	Actuals thru 9/30/2020	Adopted Budget FY 2021	Actual Thru 3/31/2021	Projected Next 6 Months	Total Projected 9/30/2021	Proposed Budget FY 2022
<b>General &amp; Stormwater System Maintenance</b>							
001.320.53800.43000	Electric (7 Aerators)	\$11,013	\$15,000	\$5,453	\$5,453	\$10,906	\$15,000
001.320.53800.46000	Building Maintenance	\$32,597	\$23,000	\$33,486	\$33,486	\$66,971	\$23,000
001.320.53800.46200	Landscaping	\$30,578	\$35,000	\$14,264	\$14,264	\$28,529	\$35,000
001.320.53800.46300	Tree & Shrub Removal	\$1,963	\$11,000	\$8,500	\$0	\$8,500	\$11,000
001.320.53800.46500	Lake Maintenance	\$72,445	\$88,000	\$32,364	\$32,364	\$64,728	\$88,000
001.320.53800.46700	Storm Drain System Maintenance	\$14,144	\$40,000	\$780	\$780	\$1,560	\$40,000
001.320.53800.49300	Repair and Replacement Equipment	\$3,461	\$5,000	\$198	\$198	\$396	\$5,000
001.320.53800.49200	Repair and Replacement Floating Aerators	\$4,543	\$10,000	\$2,026	\$2,026	\$4,051	\$10,000
001.320.53800.52100	Grass Carp/Fish Removal	\$0	\$3,000	\$0	\$0	\$0	\$3,000
001.320.53800.64002	Consultant Fees	\$0	\$0	\$0	\$0	\$0	\$0
<b>General &amp; Stormwater System Maintenance</b>		<b>\$170,743</b>	<b>\$230,000</b>	<b>\$97,071</b>	<b>\$88,571</b>	<b>\$185,642</b>	<b>\$230,000</b>
<b>(Less Contribution from Transfer, Surplus and Interest)</b>		<b>(\$103,278)</b>	<b>(\$162,535)</b>				<b>(\$162,535)</b>
<b>General &amp; Stormwater System Maintenance From Assessment</b>		<b>\$67,465</b>	<b>\$67,465</b>				<b>\$67,465</b>
<b>TOTAL EXPENDITURES</b>		<b>\$561,785</b>	<b>\$680,966</b>	<b>\$303,449</b>	<b>\$314,332</b>	<b>\$617,781</b>	<b>\$680,966</b>
<b>TOTAL EXPENDITURES RAISED FROM ASSESSMENT</b>		<b>\$197,000</b>	<b>\$197,000</b>				<b>\$197,000</b>
<b>FUND BALANCE</b>		<b>\$85,441</b>	<b>\$0</b>	<b>\$392,351</b>	<b>(\$309,657)</b>	<b>\$82,694</b>	<b>\$0</b>

### BUDGET HIGHLIGHTS FY 2022

1. Assessments are the same from last FY.
2. Payroll includes an average 3% increase over last FY Budget.
3. See Capital Improvements List.
4. # Health Insurance is now based on a calendar year due to the ACA. We won't get new rates until November. The amount is an estimate of the cost.
5. ## Liability Insurance premium is an estimate, but it should be very close to the final cost.

# Dunes

## Community Development District

Community Development District		Water and Sewer Fund					
		Actuals thru 9/30/2020	Adopted Budget FY 2021	Actual Thru 3/31/2021	Projected Next 6 Months	Total Projected 9/30/2021	Proposed Budget FY 2022
Expense Code	Description						
OPERATING REVENUES							
041.300.34300.30000	Water Revenue	\$1,127,036	\$969,987	\$501,120	\$501,120	\$1,002,240	\$969,987
041.300.34300.50000	Sewer Revenue	\$905,103	\$894,301	\$418,114	\$418,114	\$836,229	\$894,301
041.300.34300.76000	Irrigation/Effluent	\$1,294,655	\$1,147,185	\$480,674	\$480,674	\$961,347	\$1,147,185
041.300.34300.10000	Meter Fees	\$17,122	\$20,000	\$13,039	\$0	\$13,039	\$20,000
041.300.34300.10100	Connection Fees - W, S & I (6 units)	\$19,000	\$20,000	\$35,000	\$0	\$35,000	\$20,000
041.300.36900.10000	CPC Effluent Agreement	\$0	\$40	\$0	\$0	\$0	\$40
041.300.34900.10200	Backflow Preventor/Misc.	\$1,573	\$100	\$1,398	\$0	\$1,398	\$100
041.300.33700.30000	Grant Income	\$0	\$0	\$0	\$0	\$0	\$0
041.300.36900.10000	Misc. Income / Penalty	\$20,891	\$14,007	\$6,214	\$0	\$6,214	\$14,007
TOTAL REVENUES		\$3,385,380	\$3,065,620	\$1,455,559	\$1,399,908	\$2,855,468	\$3,065,620
OPERATING EXPENSES							
Administrative							
041.310.51300.31100	Engineering	\$53,344	\$50,000	\$25,710	\$24,290	\$50,000	\$50,000
041.310.51300.31500	Attorney	\$9,301	\$35,000	\$2,331	\$2,331	\$4,662	\$35,000
041.310.51300.32200	Annual Audit	\$7,605	\$7,740	\$225	\$7,515	\$7,740	\$7,740
041.310.51300.34000	Management Fees	\$22,050	\$22,050	\$11,025	\$11,025	\$22,050	\$22,050
041.310.51300.40000	Travel Expenses	\$11,033	\$15,000	\$5,707	\$5,707	\$11,415	\$15,000
041.310.51300.42000	Postage & Express Mail	\$4,381	\$6,000	\$2,077	\$2,077	\$4,153	\$6,000
041.310.51300.42500	Printing & Mailing Utility Bills	\$16,852	\$17,500	\$9,852	\$9,852	\$19,704	\$17,500
041.310.51300.48000	Advertising Legal & Other	\$406	\$2,500	\$0	\$0	\$0	\$2,500
041.310.51300.49000	Bank Charges	\$2,847	\$10,000	\$1,737	\$1,737	\$3,474	\$10,000
041.310.51300.49100	Contingencies	\$4,471	\$15,000	\$4,470	\$4,470	\$8,940	\$15,000
041.310.51300.51000	Office Supplies and Equipment	\$11,291	\$15,000	\$5,376	\$5,376	\$10,752	\$15,000
041.310.51300.54000	Dues, Licenses & Subscriptions	\$6,449	\$18,000	\$4,747	\$4,747	\$9,494	\$18,000
041.310.51300.54200	Permits Fees WTP & WWTP	\$7,305	\$15,000	\$4,600	\$4,600	\$9,200	\$15,000
041.310.51300.55000	Land Leases & Easement Fees	\$11,449	\$12,500	\$11,717	\$0	\$11,717	\$12,500
041.310.53600.12000	Salaries Including Overtime	\$812,704	\$857,928	\$431,948	\$431,948	\$863,896	\$857,928
041.310.53600.12100	Consulting Fees	\$0	\$0	\$0	\$0	\$0	\$0
041.310.53600.21000	FICA Taxes	\$64,942	\$76,132	\$32,114	\$32,114	\$64,229	\$76,132
041.310.53600.22000	Pension Plan	\$65,422	\$68,634	\$38,838	\$38,838	\$77,676	\$68,634
041.310.53600.23000	Insurance Benefits (Medical)#	\$149,755	\$195,572	\$53,086	\$53,086	\$106,172	\$195,572
041.310.53600.24000	Workers Compensation Insurance	\$11,763	\$19,080	\$18,959	\$7,121	\$26,080	\$19,080
041.310.53600.25000	Unemployment Benefits	\$0	\$5,000	\$0	\$0	\$0	\$5,000
041.310.53600.32480	Bad Debt Expense	\$0	\$1,000	\$0	\$0	\$0	\$1,000
041.310.53600.41000	Telephone/IT Support	\$41,116	\$50,000	\$18,337	\$18,337	\$36,673	\$50,000
041.310.53600.49001	Payment Processing Service	\$8,959	\$9,000	\$5,573	\$5,573	\$11,146	\$9,000
041.310.53600.44000	Equipment Rentals & Leases	\$6,035	\$7,000	\$2,653	\$2,653	\$5,306	\$7,000
041.310.53600.45000	Insurance ##	\$95,063	\$112,433	\$96,366	\$0	\$96,366	\$112,433
041.310.53600.46100	Repair and Maintenance for Vehicles	\$41,353	\$20,000	\$929	\$929	\$1,858	\$20,000
041.310.53600.52000	Supplies/Equipment General	\$6,648	\$7,000	\$3,420	\$3,420	\$6,841	\$7,000
041.310.53600.52055	Uniforms/Supplies/Services	\$7,779	\$12,000	\$10,864	\$10,864	\$21,729	\$12,000
041.310.53600.52100	Fuel for Vehicles	\$7,820	\$9,500	\$4,108	\$4,108	\$8,216	\$9,500
041.310.53600.52000	Tools	\$4,841	\$6,000	\$2,261	\$2,261	\$4,522	\$6,000
041.310.53600.54100	Training & Education	\$2,433	\$9,000	\$2,420	\$2,420	\$4,840	\$9,000
Administrative		\$1,495,416	\$1,706,569	\$811,449	\$697,399	\$1,508,848	\$1,706,569

# Dunes

## Community Development District

Community Development District		Water and Sewer Fund					
Expense Code	Description	Actuals thru 9/30/2020	Adopted Budget FY 2021	Actual Thru 3/31/2021	Projected Next 6 Months	Total Projected 9/30/2021	Proposed Budget FY 2022
<b>Water System</b>							
041.320.53600.34800	Water Quality Testing	\$19,169	\$25,000	\$8,580	\$8,580	\$17,161	\$25,000
041.320.53600.43000	Electric	\$103,980	\$125,000	\$51,268	\$51,268	\$102,537	\$125,000
041.320.53600.43100	Bulk Water Purchases	\$4,882	\$20,000	\$28	\$28	\$56	\$20,000
041.320.53600.44000	Equipment Rentals & Leases	\$50	\$1,000	\$0	\$0	\$0	\$1,000
041.320.53600.46000	Plant Maintenance Repair and Equipment	\$78,894	\$90,000	\$79,998	\$79,998	\$159,997	\$90,000
041.320.53600.46050	Distribution System Maintenance Repair and Equipment	\$25,816	\$25,000	\$10,506	\$10,506	\$21,012	\$25,000
041.320.53600.52000	Plant Operating Supplies	\$15,249	\$20,000	\$5,393	\$5,393	\$10,786	\$20,000
041.320.53600.52200	Chlorine & Other Chemicals	\$181,421	\$190,000	\$94,937	\$94,937	\$189,874	\$190,000
041.320.53600.61000	Meters New & Replacement	\$120,400	\$50,000	\$68	\$68	\$135	\$50,000
<b>Water System</b>		<b>\$549,861</b>	<b>\$546,000</b>	<b>\$250,779</b>	<b>\$250,779</b>	<b>\$501,558</b>	<b>\$546,000</b>
<b>Sewer System</b>							
041.330.53600.34800	Water Quality Testing	\$13,388	\$15,000	\$8,764	\$8,764	\$17,527	\$15,000
041.330.53600.34900	Sludge Disposal	\$39,974	\$33,000	\$18,725	\$18,725	\$37,449	\$33,000
041.330.53600.43000	Electric	\$54,817	\$51,000	\$29,426	\$29,426	\$58,852	\$51,000
041.330.53600.44000	Equipment Rentals & Leases	\$0	\$3,000	\$0	\$0	\$0	\$3,000
041.330.53600.46000	Plant Maintenance Repair and Equipment	\$95,352	\$135,000	\$112,167	\$112,167	\$224,335	\$135,000
041.330.53600.46050	Collection System Maintenance Repair and Equipment	\$9,403	\$20,000	\$2,583	\$2,583	\$5,167	\$20,000
041.330.53600.46075	Lift Station Repair and Maintenance	\$61,115	\$45,000	\$29,243	\$29,243	\$58,487	\$45,000
041.330.53600.52000	Plant Operating Supplies	\$23,216	\$20,000	\$982	\$982	\$1,964	\$20,000
041.330.53600.52200	Chlorine & Other Chemicals	\$17,780	\$35,000	\$8,374	\$8,374	\$16,748	\$35,000
<b>Sewer System</b>		<b>\$315,043</b>	<b>\$357,000</b>	<b>\$210,264</b>	<b>\$210,264</b>	<b>\$420,528</b>	<b>\$357,000</b>
<b>Irrigation System</b>							
041.340.53600.34800	Water Quality Testing	\$0	\$5,000	\$1,332	\$1,332	\$2,664	\$5,000
041.340.53600.43000	Electric	\$63,858	\$50,000	\$33,635	\$33,635	\$67,270	\$50,000
041.340.53600.43300	Effluent (Reclaimed Water) Purchases	\$166,860	\$180,000	\$40,737	\$40,737	\$81,474	\$180,000
041.340.53600.44000	Equipment Rentals & Leases	\$40,694	\$30,000	\$11,403	\$11,403	\$22,806	\$30,000
041.340.53600.46000	Plant Maintenance Repair and Equipment	\$65,015	\$80,000	\$53,520	\$53,520	\$107,040	\$80,000
041.340.53600.46050	Distribution System Maintenance Repair and Equipment	\$14,998	\$25,000	\$5,201	\$5,201	\$10,401	\$25,000
041.340.53600.61000	Meters New & Replacement	\$95,941	\$60,000	\$21,219	\$21,219	\$42,438	\$60,000
<b>Irrigation System</b>		<b>\$447,366</b>	<b>\$430,000</b>	<b>\$167,047</b>	<b>\$167,047</b>	<b>\$334,093</b>	<b>\$430,000</b>

# Dunes

## Community Development District

Community Development District		Water and Sewer Fund					
		Actuals thru 9/30/2020	Adopted Budget FY 2021	Actual Thru 3/31/2021	Projected Next 6 Months	Total Projected 9/30/2021	Proposed Budget FY 2022
Expense Code	Description						
<u>Contribution to Reserves &amp; General Fund</u>							
041.310.51300.63100	Renewal and Replacement	\$66,299	\$236,400	\$42,248	\$194,152	\$236,400	\$236,400
Contribution to Reserves		\$66,299	\$236,400	\$42,248	\$194,152	\$236,400	\$236,400
TOTAL OPERATING EXPENSES		\$2,873,984	\$3,275,969	\$1,481,787	\$1,519,640	\$3,001,426	\$3,275,969
<u>Non-Operating Revenue (Expenses)</u>							
041.300.22300.10000	Connection Fees - (W/S paid to HDOA)	\$0	(\$21,000)	\$0	\$0	\$0	(\$21,000)
041.300.36900.10200	Non Operating Revenue - from W&S Surplus Account	\$129,553	\$536,349	\$0	\$567,992	\$567,992	\$536,349
041.300.33700.30000	Grant Income	\$0	\$0	\$0	\$0	\$0	\$0
041.300.36100.10000	Interest Income	\$49,451	\$125,000	\$3,984	\$3,984	\$7,967	\$125,000
041.310.51300.64000	Capital Improvements (See Capital Improvements List)	(\$550,399)	(\$430,000)	(\$281,038)	(\$148,962)	(\$430,000)	(\$430,000)
041.310.51300.64001	Contribution to Capital Facilities Reserves	\$0	\$0	\$0	\$0	\$0	\$0
041.300.58100.10000	Contribution to General Fund	(\$140,000)	\$0	\$0	\$0	\$0	\$0
Non-Operating Revenue (Expenses)		(\$511,395)	\$210,349	(\$277,054)	\$423,014	\$145,959	\$210,349
NET INCOME		\$0	(\$0)	(\$303,282)	\$303,282	\$0	(\$0)

### BUDGET HIGHLIGHTS FY 2022

1. Payroll includes an average 3 % increase over last FY Budget.
2. See Capital Improvements List.
3. Transfer \$0 from W & S Fund Surplus to General Fund per Opinion of Counsel and Grau's letter.
4. # Health Insurance is now based on a calendar year due to the ACA. We won't get new rates until November. The amount is an estimate of the cost.
5. ## Liability Insurance premium is an estimate, but it should be very close to the final cost.

# Dunes

## Community Development District

## Bridge Fund

Expense Code	Description	Actuals thru 9/30/2020	Adopted Budget FY 2021	Actual Thru 3/31/2021	Projected Next 6 Months	Total Projected 9/30/2021	Proposed Budget FY 2022
<b>OPERATING REVENUES</b>							
042.300.34900.10000	Toll Collections	\$1,488,902	\$1,695,750	\$847,156	\$847,156	\$1,694,313	\$1,695,750
042.300.36900.10000	Miscellaneous	\$22,128	\$14,000	\$19,982	\$0	\$19,982	\$14,000
<b>TOTAL REVENUES</b>		<b>\$1,511,030</b>	<b>\$1,709,750</b>	<b>\$867,138</b>	<b>\$847,156</b>	<b>\$1,714,295</b>	<b>\$1,709,750</b>
<b>OPERATING EXPENSES</b>							
<b>Administrative</b>							
042.310.51300.31100	Engineering	\$0	\$5,000	\$0	\$5,000	\$5,000	\$5,000
042.310.51300.31500	Attorney	\$4,643	\$10,000	\$1,798	\$1,798	\$3,597	\$10,000
042.310.51300.32200	Annual Audit	\$5,915	\$6,020	\$175	\$5,845	\$6,020	\$6,020
042.310.51300.34000	Management Fees	\$17,150	\$17,150	\$8,575	\$8,575	\$17,150	\$17,150
042.310.51300.49000	Bank Charges	\$3,852	\$4,500	\$2,126	\$2,126	\$4,252	\$4,500
042.310.51300.49100	Contingencies	\$2,448	\$5,000	\$1,560	\$1,560	\$3,120	\$5,000
<b>Administrative</b>		<b>\$34,009</b>	<b>\$47,670</b>	<b>\$14,234</b>	<b>\$24,904</b>	<b>\$39,138</b>	<b>\$47,670</b>
<b>Operating Expenses - Toll Facility</b>							
042.320.54900.12000	Salaries	\$436,675	\$485,487	\$254,698	\$254,698	\$509,396	\$485,487
042.320.54900.12100	Consulting Fee	\$0	\$0	\$0	\$0	\$0	\$0
042.320.54900.15000	Overtime and Special Pay	\$11,021	\$20,000	\$2,400	\$0	\$2,400	\$20,000
042.320.54900.21000	FICA Taxes	\$35,704	\$43,326	\$18,779	\$18,779	\$37,558	\$43,326
042.320.54900.22000	Pension Plan	\$24,320	\$30,434	\$16,902	\$16,902	\$33,805	\$30,434
042.320.54900.23000	Insurance Benefits (Medical) #	\$68,753	\$84,948	\$22,801	\$22,801	\$45,601	\$84,948 #
042.320.54900.24000	Workers Compensation Insurance	\$8,096	\$13,320	\$13,178	\$4,903	\$18,082	\$13,320
042.320.54900.34300	Contractual Support	\$78,409	\$70,000	\$12,279	\$12,279	\$24,558	\$70,000
042.320.54900.34500	Payroll Processing Fee	\$32,055	\$32,000	\$16,500	\$16,500	\$33,000	\$32,000
042.320.54900.34600	Credit Card Processing Fee	\$18,279	\$24,000	\$12,798	\$12,798	\$25,596	\$24,000
042.320.54900.40000	Travel Expenses	\$661	\$1,000	\$0	\$0	\$0	\$1,000
042.320.54900.41000	Telephone	\$4,242	\$6,000	\$2,231	\$2,231	\$4,462	\$6,000
042.320.54900.42500	Printing	\$3,904	\$5,000	\$2,340	\$2,340	\$4,679	\$5,000
042.320.54900.43000	Utility Services	\$17,943	\$18,000	\$8,443	\$8,443	\$16,885	\$18,000
042.320.54900.45000	Insurance ##	\$72,072	\$86,487	\$74,760	\$0	\$74,760	\$86,487
042.320.54900.45001	Insurance Claims	\$0	\$0	\$0	\$0	\$0	\$0
042.320.54900.46000	Repairs & Maintenance	\$93,868	\$85,000	\$29,141	\$29,141	\$58,281	\$85,000
042.320.54900.46002	Repairs & Maintenance-Parkway	\$160,732	\$170,000	\$67,177	\$67,177	\$134,354	\$170,000
042.320.54900.46100	DOT mandated Bridge Inspection (Required in 2021)	\$0	\$25,000	\$0	\$0	\$0	\$25,000
042.320.54900.51000	Office Supplies	\$3,524	\$4,000	\$987	\$987	\$1,974	\$4,000
042.320.54900.52000	Operating Supplies	\$23,269	\$22,000	\$9,417	\$9,417	\$18,835	\$22,000
<b>Operating Expenses - Toll Facility</b>		<b>\$1,093,526</b>	<b>\$1,226,002</b>	<b>\$564,831</b>	<b>\$479,396</b>	<b>\$1,044,227</b>	<b>\$1,226,002</b>
<b>SUBTOTAL OPERATING EXPENSES</b>		<b>\$1,127,534</b>	<b>\$1,273,672</b>	<b>\$579,065</b>	<b>\$504,300</b>	<b>\$1,083,365</b>	<b>\$1,273,672</b>



# Dunes

## Community Development District

## Bridge Fund

Expense Code	Description	Actuals thru 9/30/2020	Adopted Budget FY 2021	Actual Thru 3/31/2021	Projected Next 6 Months	Total Projected 9/30/2021	Proposed Budget FY 2022
<b><u>Contribution to Reserves &amp; Community Projects</u></b>							
042.320.54900.65000	Maintenance Reserves	\$0	\$0	\$0	\$0	\$0	\$0
042.320.54900.64000	Community Projects Transfer from Surplus Revenues	\$0	\$0	\$0	\$0	\$0	\$0
042.310.51300.64002	Parkway Capital Expenditures	\$1,500	\$25,000	\$0	\$25,000	\$25,000	\$25,000
<b><u>Maintenance Reserves &amp; Community Projects</u></b>		<b>\$1,500</b>	<b>\$25,000</b>	<b>\$0</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>
<b><u>Non Operating Revenue (Expenses)</u></b>							
042.300.36100.11000	Interest Income	\$139,329	\$200,000	\$10,495	\$10,495	\$20,990	\$200,000
042.300.36900.10400	Asset Contribution	\$0	\$0	\$0	\$0	\$0	\$0
042.320.54900.64000	Capital Improvements <b>(New Toll System)</b>	\$0	\$0	\$0	\$0	\$0	\$0
042.320.54900.64000	Capital Improvements	(\$1,489,680)	(\$1,700,000)	(\$324,617)	\$0	\$0	(\$1,700,000)
042.300.38100.10000	Transfer from Surplus Funds	\$1,189,354	\$1,506,372	\$0	\$0	\$258,748	\$1,506,372
042.300.38100.10000	Transfer to General Fund	(\$221,000)	(\$417,450)	(\$417,450)	\$0	(\$417,450)	(\$417,450)
<b><u>TOTAL NON OPERATING REVENUE (EXPENSES)</u></b>		<b>(\$381,996)</b>	<b>(\$411,078)</b>	<b>(\$731,573)</b>	<b>\$10,495</b>	<b>(\$137,712)</b>	<b>(\$411,078)</b>
<b><u>NET INCOME</u></b>		<b>(\$0)</b>	<b>(\$0)</b>	<b>(\$443,499)</b>	<b>\$328,351</b>	<b>\$468,218</b>	<b>(\$0)</b>

### BUDGET HIGHLIGHTS FY 2022

1. Revenues based on past FY projections and revenues as Cash trips are declining, Bpass trips are increasing, and vehicle trips are increasing as such the income has not stabilized.
2. Payroll includes an average 3% increase over last FY Budget.
3. Maintenance Reserves based on Engineering and Financial Consultant's recommendation.
4. Transfer \$417,450 from Bridge Surplus Account to General Fund.
5. # Health Insurance is now based on a calendar year due to the ACA. We won't get new rates until November. The amount is an estimate of the cost.
6. ## Liability Insurance premium is an estimate, but it should be very close to the final cost.

**DUNES COMMUNITY DEVELOPMENT DISTRICT  
EMPLOYEE SCHEDULE FY 2022**

Adopted Previous FY									2021 - 2022 Annual Budget Distribution				
Name	Position	FT/PT	Anniv. Date	Current Rate	Date Due	Pay Raise Amt.	New Rate	Eligible For Ins. - I, Ret. - R	Estim. Weekly Hours	Estim. Annual Wage	Utility	General Fund	Bridge
Alvarado, Maribel	W/WW, OM	FTE	4/9/2007	2,552.90	4/21	76.59	2,629.49	I,R	1	68,354	51,266	17,089	
Oakes, David	W/WW	FT	1/23/2012	26.60	1/21	2.49	29.09	I,R	40	60,528	60,528		
Boss, David	W/WW	FTE	12/1/2006	3,625.96	12/20	309.99	3,935.95	I,R	1	102,336	102,336		
Morales, Tracy	Admin. Assist.	FT	7/6/2016	17.18	7/21	0.52	17.70	I,R	40	36,816	27,612	9,204	
Brill, Cory	W/WW	FT	2/21/2006	24.21	10/20	0.73	24.94	I,R	40	51,844	41,475	10,369	
Mendonsa, Justin	W/WW	FT	4/27/2016	20.59	4/21	0.62	21.21	I,R	40	44,096	44,096		
Huckle, Chris	W/WW	FT	7/14/2000	24.02	7/21	0.72	24.74	I,R	40	51,480	41,184	10,296	
Morris, Tim	W/WW, PS	FT	10/1/2007	30.57	10/20	0.92	31.49	I,R	40	65,468	65,468		
Greiner, Joshua	W/WW	FT	10/23/2017	17.82	10/20	0.53	18.35	I,R	40	38,168	38,168		
Peugh, Gregory	Dist. Mgr.	FTE	8/21/2017	6,170.10	8/21	185.10	6,355.20	I,R	1	165,235	66,094	49,571	49,571
Open	W/WW, FS	FTE		3,696.41	4/21	110.89	3,807.30	I,R	1	98,982	89,084	9,898	
David Ponitz	Utility Mgr	FTE	8/10/2018	5,002.39	8/21	150.07	5,152.46	I,R	1	133,964	100,473	33,491	
Eric Stodola	W/WW	FT	4/23/2018	23.40	8/21	0.70	24.10	I,R	40	50,128	50,128		
McMillen, Austin	W/WW	FT	11/14/2016	19.61	10/20	0.59	20.20	I,R	40	42,016	42,016		
OVERTIME AND SPECIAL PAY FOR BRIDGE AND WATER/WASTEWATER										58,000	38,000		20,000
Lumbr, Michael	Asst. Br Mgr	FT	11/28/2016	21.22	10/20	0.64	21.86	I,R	40	45,448			45,448
Open	Toll Supr.	PT		14.78	10/20	0.44	15.22		8	6,344			6,344
Pawlukiewicz, Leon	Toll Coll.	PT	3/6/2019	11.33	10/20	0.34	11.67		24	14,560			14,560
Hagenberg, William	Toll Coll.	PT	1/21/2003	18.18	10/20	0.55	18.73		16	15,600			15,600
Ausbrook, Robert	Bridge Mgr.	FTE	5/9/2002	2,848.21	5/21	85.45	2,933.66	I,R	1	76,284			76,284
DeFranco, Charles	Toll Coll.	FT	6/25/2019	12.00	10/20	0.36	12.36	I,R	40	25,688			25,688
Bukovack, Stephen	Toll Coll.	FT	10/25/2013	13.79	10/20	2.96	16.75	I,R	40	34,840			34,840
Hylton, Leonardo	Toll Coll.	FT	8/18/2017	12.02	10/20	6.26	18.28	I,R	40	38,012			38,012
Vanhoutte, Kendall	Toll Coll.	PT	1/2/2020	11.00	10/20	0.33	11.33		16	9,412			9,412
Oberlin, Kenneth	Toll Coll.	FT	2/19/2014	15.88	10/20	1.48	17.36	I,R	40	36,088			36,088
Oberle, Raymond	Toll Coll.	PT	11/18/2012	13.93	10/20	0.42	14.35		16	11,960			11,960
Open	Toll Coll.	FT		13.13	10/20	1.39	14.52	I,R	40	30,212			30,212
Sapp, Michael	Toll Coll.	PT	12/20/2008	15.68	10/20	0.47	16.15		16	13,416			13,416
Jurczak, Steven	Toll Coll.	FT	3/18/2019	11.33	10/20	0.34	11.67	I,R	40	24,284			24,284
Cheseldine, Ann	Toll Coll.	PT	9/9/2014	13.13	10/20	0.39	13.52		13	9,152			9,152
Haynes, Steven	Toll Coll.	PT	5/6/2018	11.67	10/20	0.35	12.02		16	9,984			9,984
Open	Toll Coll.	PT	2/19/2020	11.00	10/20	0.33	11.33		16	9,412			9,412
Open	Toll Coll.	PT	4/6/2015	12.75	10/20	0.38	13.13		16	10,920			10,920
Keith, Dee	Toll Coll.	PT	4/24/2019	11.33	10/20	0.34	11.67		8	4,836			4,836
Bell, Lynda	Toll Coll.	PT	3/30/2020	11.00	10/20	0.33	11.33		8	4,732			4,732
Open	Toll Coll.	PT	5/7/2020	11.00	10/20	0.33	11.33		8	4,732			4,732
FY 2021 Budget assumes all highlighted employees receive a 3.0% increase at inception of fiscal year.									462				
									<b>Total Year</b>	<b>\$1,503,331</b>	<b>\$857,928</b>	<b>\$139,918</b>	<b>\$505,487</b>
<b>Retirement Contribution</b>											\$110,262		
W/WW Budget											68,634		
Bridge Budget											30,434		
General Fund											11,193		
<b>Employees Covered by Med. Ins.</b>											22		
W/WW Budget											14		
Bridge Budget											8		
<b>Budgeted weekly hours Bridge</b>											502		

Bridge Scheduling:		hrs/day	hrs/wk
6:00am-2:30pm shift	1 supr - 2 coll (7 days per week)	24	168.00
2:00pm-10:30pm shift	1 supr - 2 coll (7 days per week)	24	168.00
10:00 pm - 6:30 am shift	1 coll (7 days per week)	8	56.00
Additional help as needed/special circumstances			70.00

Total hours per week

462.00

**DCDD FY 2022  
CAPITAL IMPROVEMENTS**

<b>WATER AND SEWER BUDGET</b>		
<b>Current FY Capital Improvements:</b>		<b>Cost</b>
W-1	WTP RO Membrane Replacement	\$ 250,000.00
W-2	Collection System Improvements Emergency Pumping Systems 1@\$140,000 ea. AWIA Risk and Resilience Assessment – June 30, 2021	\$ 140,000.00
W-3	AWIA Emergency Response Plan - December 30, 2021	\$ 40,000.00
<b>Current FY Capital Improvements Total=</b>		<b>\$ 430,000.00</b>
<b>Next 5 Years Capital Improvements</b>		
W-A	Collection System Improvements Emergency Pumping Systems 2 remaining	\$ 280,000.00
W-B	Pump Station Rehabilitation 1 every other year (\$125,000 per PS) Total PS's to rehab =22	\$ 375,000.00
W-C	Vehicle/Equipment Replacement next 5 years	\$ 366,734.00
W-D	Bulk Chemical Tanks/CL2 Feed Tanks	\$ 100,000.00
W-E	Influent PS and Reject PS Piping Improvements	\$ 50,000.00
<b>Next 5 Years Capital Improvements Total=</b>		<b>\$ 1,171,734.00</b>
<b>PROJECTS BEYOND THE 5 YEAR WINDOW</b>		
1	Reuse System Improvements (pumping and transmission from PC to DCDD) Estimate	\$ 1,500,000.00
2	Water Distribution System Improvements (Hammock Beach, Yacht Harbor Village)	\$ 195,160.00
3	Construction Engineering & Inspection for Distribution Project	\$ 31,500.00
4	ARB Fixed Base Gateway Meter Reading	\$ 146,000.00
5	Fence for Water/WW Plant Site	\$ 23,000.00
<b>TOTAL=</b>		<b>\$ 1,895,660.00</b>

**DCDD FY 2022  
CAPITAL IMPROVEMENTS**

<b>BRIDGE BUDGET</b>		
<b>Current FY Capital Improvements:</b>		<b>Cost</b>
B-1	Toll Plaza Improvements	\$ 300,000.00
B-2	Cathodic Protection for the Bridge Structural Steel	\$ 800,000.00
B-3	Removal of Bridge Pier Ladders	\$ 230,000.00
B-4	2019 Bridge Inspection Findings	\$ 220,000.00
B-5	Bridge Repair Construction Engineering and Inspection	\$ 90,000.00
B-6	Toll Plaza Construction Engineering and Inspection	\$ 60,000.00
<b>Current FY Capital Improvements Total=</b>		<b>\$ 1,700,000.00</b>
<b>Next 5 Years Capital Improvements</b>		
B-A	Milling and Resurfacing of Hammock Dunes Parkway and Camino del Mar (2023)	\$ 500,000.00
B-B	Improve 4 way stop to a Signalized Intersection	\$ 1,300,000.00
<b>Next 5 Years Capital Improvements Total=</b>		<b>\$ 1,800,000.00</b>

**DCDD FY 2022  
CAPITAL IMPROVEMENTS**

GENERAL FUND BUDGET			
<b>Current FY Capital Improvements:</b>			<b>Cost</b>
G-1	Stormwater Utility Setup Carryover	\$	150,000.00
<b>Current FY Capital Improvements Total=</b>			<b>\$ 150,000.00</b>
<b>Next 5 Years Capital Improvements</b>			
G-B	Stormwater Inventory/Cleaning/Inspection	\$	500,000.00
<b>Next 5 Years Capital Improvements Total=</b>			<b>\$ 500,000.00</b>

**DUNES COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET ASSESSMENT SUMMARY  
FY 2022  
COUNTY TAX YEAR 2021**

	PHASE	\$
MAINTENANCE ASSESSMENT		<u>197,000</u>
INTEREST INCOME & <b>SURPLUS</b>		<u>66,516</u>
TRANSFERS APPLIED TO ADMINISTRATION EXPENSE		<u>281,779</u>
TRANSFERS APPLIED TO MAINTENANCE EXPENSE		<u>135,671</u>
TOTAL REVENUES		<u><u>680,966</u></u>
SUBTOTAL ADMIN. EXPENDITURES	ALL	<u>450,966</u>
PHASE 1 & 2 MAINTENANCE EXPENSES	PH 1&2	<u>230,000</u>
PHASE 3 MAINTENANCE EXPENSES	PH 3	<u>0</u>
SUBTOTAL MAINTENANCE EXPENDITURES		<u>230,000</u>
TOTAL EXPENDITURES		<u><u>680,966</u></u>
NET INCOME		<u><u>0</u></u>
TOTAL ADMIN EXP FROM ASSESSMENT (less surplus & interest)	ALL	<u>129,535</u>
TOTAL MAINT EXP FROM ASSESSMENT (less surplus & interest)	PH 1&2	<u>67,465</u>
TOTAL ASSESSMENT & SURPLUS		<u><u>197,000</u></u>
EXPENDITURES AS % OF GROSS LEVY		<u><u>28.93%</u></u>

	UNITS	DOLLARS	2020 \$/UNIT	2019 \$/UNIT
ADMINISTRATIVE ASSESSMENT PER UNIT- ALL UNITS-	3437	<b>\$129,535</b>	<b>\$37.69</b>	<b>\$37.69</b>
PHASE I & II MAINTENANCE ASSESSMENT PER UNIT	3098	<b>\$67,465</b>	<b>\$21.78</b>	<b>\$21.78</b>
PHASE III MAINTENANCE ASSESSMENT PER UNIT	339	\$0	<b>\$0.00</b>	<b>\$0.00</b>
TOTAL EXPENSES		<b>\$197,000</b>	<b>\$59.47</b>	<b>\$59.47</b>

<b>PHASE 1 TOTAL PER UNIT/LOT/ACRE</b>	<b>\$59.47</b>	<b>\$59.47</b>
<b>PHASE 2 TOTAL PER UNIT/LOT/ACRE</b>	<b>\$59.47</b>	<b>\$59.47</b>
<b>PHASE 3 TOTAL PER UNIT/LOT/ACRE</b>	<b>\$37.69</b>	<b>\$37.69</b>

	ACTUAL \$ ASSESSMENT
ADMINISTRATIVE ASSESSMENT PER UNIT ALL PHASES (\$37.69 X 3437)	\$129,541
MAINTENANCE ASSESSMENT PER UNIT PHASES 1&2 ONLY (\$21.78 X 3098)	\$67,474
<b>TOTAL ACTUAL ASSESSMENT</b>	<b>\$197,015</b>

**DUNES COMMUNITY DEVELOPMENT DISTRICT BUDGET REVENUE PROJECTIONS**  
**BASED ON NUMBER OF ACCOUNTS AND ACTUAL METERED QUANTITIES FROM JULY 1, 2020 - JUNE 30, 2021**  
**FOR BUDGET FY 2022 RATES**

		Average daily usage (gpd)	# of acc'ts Jun 30, 2019	2020-2021 additions	Revenue producing 2019-2020 accounts	AC/acct per mo	Commodity Charge per 1000 gal	Monthly AC Revenue	Monthly Commodity Revenue	Total Monthly Revenue	Total Gallons Per Day
<b>PHASE I &amp; PHASE II</b>											
I P01	POT IRRIGATION 5/8	313	7		7	\$47.66	\$2.42	\$334	\$159	\$493	2,192
I P02	POT IRRIGATION 1"	0	0		0	\$119.14	\$2.42	\$0	\$0	\$0	0
I P03	POT IRRIGATION 1.5"	3,464	4		4	\$238.29	\$2.42	\$953	\$1,006	\$1,959	13,856
I P04	POT IRRIGATION 2"	16,800	2		2	\$381.26	\$2.42	\$763	\$2,439	\$3,202	33,599
I P05	POT IRRIGATION 3"	25,885	1		1	\$714.86	\$2.42	\$715	\$1,879	\$2,594	25,885
<b>Subtotal Potable Irrigation</b>			<b>14</b>		<b>14</b>	<b>Potable Irrigation</b>		<b>\$2,764</b>	<b>\$5,484</b>	<b>\$8,248</b>	<b>75,533</b>
I 001	EFFL. IRRIGATION 5/8 SM	708	243	5	248	\$17.33	\$0.80	\$4,298	\$4,211	\$8,509	175,478
IA01	EFFL. IRRIGATION 5/8 MED	1,110	313	5	318	\$17.33	\$0.80	\$5,511	\$8,471	\$13,982	352,964
IB01	EFFL. IRRIGATION 3/4 LRG	2,428	170	5	175	\$17.33	\$0.80	\$3,033	\$10,199	\$13,231	424,942
I MO2	MIN. M.F./UNITS	0	152		152	\$17.33	\$0.80	\$2,634	\$0	\$2,634	0
I 002	EFFL. IRRIGATION 1"	1,674	13		13	\$43.33	\$0.80	\$563	\$522	\$1,086	21,763
I 003	EFFL. IRRIGATION 1.5"	4,773	10		10	\$86.65	\$0.80	\$867	\$1,146	\$2,012	47,731
I 004	EFFL. IRRIGATION 2.0"	8,386	27		27	\$138.64	\$0.80	\$3,743	\$5,434	\$9,178	226,431
I 005	EFFL. IRRIGATION 3.0"	19,348	8		8	\$259.95	\$0.80	\$2,080	\$3,715	\$5,794	154,782
I 006	EFFL. IRRIGATION 4.0"	29,421	7		7	\$433.25	\$0.80	\$3,033	\$4,943	\$7,975	205,947
I 100	EFFL. IRRIGATION HDGC	284,722	1		1	\$10,398.00	\$0.40	\$10,398	\$3,417	\$13,815	284,722
I 101	EFFL. IRRIGATION-OHGC	346,726	1		1	\$2,339.35	\$0.40	\$2,339	\$4,161	\$6,500	346,726
I 999	CONSUMPTION ONLY DCDD	56,273	0		1	\$0.00			\$0	\$0	56,273
<b>Subtotal Irrigation Accounts</b>			<b>973</b>		<b>988</b>	<b>Effluent Irrigation</b>		<b>\$41,263</b>	<b>\$51,702</b>	<b>\$92,965</b>	<b>2,373,292</b>
S M02	SEWER MIN. M.F./UNIT	0	1,290		1,290	\$17.33		\$22,356		\$22,356	0
S 011	SEWER RESIDENTIAL	128	1,171	15	1,186	\$17.33	\$2.73	\$20,553	\$12,454	\$33,007	152,064
S 012	SEWER RES 1"	245	21		21	\$17.33	\$2.73	\$364	\$421	\$785	5,138
S 014	SEWER RES 2"	0	0		0	\$17.33	\$2.73	\$0	\$0	\$0	0
S 015	SEWER RES 3"	0	0		0	\$17.33	\$2.73	\$0	\$0	\$0	0
S 001	SEWER NON RES	812	21		21	\$17.33	\$3.83	\$364	\$1,959	\$2,323	17,051
S 002	SEWER NON RES 1"	1,064	5		5	\$43.33	\$3.83	\$217	\$611	\$828	5,320
S 003	SEWER NON RES 1.5"	2,185	1		1	\$86.65	\$3.83	\$87	\$251	\$338	2,185
S 004	SEWER NON RES 2"	1,477	7		7	\$138.64	\$3.83	\$970	\$1,188	\$2,158	10,339
S 005	SEWER NON RES 3"	883	2		2	\$259.95	\$3.83	\$520	\$203	\$723	1,765
S 020	SEWER MULTI FAM RES.	4,582	32		32	\$2.73		\$0	\$12,007	\$12,007	146,611
<b>Subtotal Sewer Accounts</b>			<b>2,550</b>		<b>2,565</b>	<b>Sewer</b>		<b>\$45,431</b>	<b>\$29,094</b>	<b>\$74,525</b>	<b>340,473</b>
W A01	AVAIL CHARGE 1.5 DU	0	1		1	\$0.00		\$0		\$0	0
W A02	AVAIL CHARGE (Phase I Lots)	0	71	6	65	\$38.89		\$2,528		\$2,528	0
W A03	AVAIL CHARGE (Phase I I Lots)	0	480	9	471	\$14.69		\$6,919		\$6,919	0
W A09	AVAIL CHARGE W/S ONLY	0	4		4	\$30.02		\$120		\$120	0
<b>Subtotal Availability Charge Accounts</b>			<b>552</b>		<b>537</b>	<b>Availability Charges</b>		<b>\$9,447</b>		<b>\$9,447</b>	
W M02	WATER MIN M.F./UNIT	0	1,282		1,282	\$17.33		\$22,217		\$22,217	0
W F01	FIRELINE BY-PASS 5/8"	1	41		41	\$17.33	\$2.42	\$711	\$2	\$713	27
W F02	FIRELINE BY-PASS 1"	0	0		0	\$43.33	\$2.42	\$0	\$0	\$0	0
W F04	FIRELINE BY-PASS 4"	0	0		0	\$433.25	\$2.42	\$0	\$0	\$0	0
W 001	WATER NONRESID. 5/8"	1	26		26	\$17.33	\$2.42	\$451	\$1	\$452	14
W 002	WATER NONRESID. 1"	1,354	6		6	\$43.33	\$2.42	\$260	\$590	\$850	8,121
W 003	WATER NONRESID. 1.5"	2,185	1		1	\$86.65	\$2.42	\$87	\$159	\$245	2,185

**DUNES COMMUNITY DEVELOPMENT DISTRICT BUDGET REVENUE PROJECTIONS**  
**BASED ON NUMBER OF ACCOUNTS AND ACTUAL METERED QUANTITIES FROM JULY 1, 2020 - JUNE 30, 2021**  
**FOR BUDGET FY 2022 RATES**

		Average daily usage (gpd)	# of acc'ts Jun 30, 2019	2020-2021 additions	Revenue producing 2019-2020 accounts	AC/acct per mo	Commodity Charge per 1000 gal	Monthly AC Revenue	Monthly Commodity Revenue	Total Monthly Revenue	Total Gallons Per Day
<b>PHASE I &amp; PHASE II</b>											
W 004	WATER NONRESID. 2"	585	6		6	\$138.64	\$2.42	\$832	\$255	\$1,087	3,511
W 005	WATER NONRESID. 3"	883	2		2	\$259.95	\$2.42	\$520	\$128	\$648	1,765
W 011	WATER RESIDENTIAL	141	1,170	15	1,185	\$17.33	\$2.42	\$20,536	\$12,173	\$32,709	167,671
W 012	WATER RESID. 1"	245	22		22	\$43.33	\$2.42	\$953	\$391	\$1,344	5,381
W 014	WATER RESID. 2"	0	0		0	\$138.64	\$2.42	\$0	\$0	\$0	0
W 015	WATER RESID. 3"	0	0		0	\$259.95	\$2.42	\$0	\$0	\$0	0
W 020	WATER MULTI FAM RES.	4,787	32		32		\$2.42	\$0	\$11,122	\$11,122	153,192
W 888	CONSUMPTION ONLY DCDD	15,189	1		1	\$0.00		\$0	\$0	\$0	15,189
W 999	CONSUMPTION ONLY DCDD	1,706	5		5	\$0.00		\$0	\$0	\$0	8,529
<b>Subtotal Water Accounts</b>			<b>2,594</b>		<b>2,609</b>	<b>Water (Excl. Potable Irr.)</b>		<b>\$46,566</b>	<b>\$24,820</b>	<b>\$71,385</b>	<b>365,585</b>

MONTHLY CHG.	\$142,706	\$105,616	\$248,322
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ANNUAL MIN. CHG.	\$1,712,471		
ANNUAL COMMODITY CHG.		\$1,267,392	
ANNUAL TOTAL REVENUES			\$2,979,863
METER FEES			\$8,000
INTEREST INCOME			\$125,000
BACKFLOW PREV.			\$100
MISCELLANEOUS INCOME			\$5,000
CITY OF PALM COAST LEASE			\$40
<b>SUBTOTAL (CONNECTION FEES EXCLUDED)</b>			<b>\$3,118,003</b>
<b>ALLOWANCE FOR UNCOLLECTABLE ACCOUNTS</b>			<b>(\$20,000)</b>
CONNECTION FEES 6 WATER, SEWER & IRR. PHASE I)			\$27,000
<b>TOTAL REVENUE (CONNECTION FEES INCLUDED)</b>			<b>\$3,125,003</b>

SUMMARY PER MONTH:				gal./day
Water	\$56,013	\$24,820	\$80,832	365,585
Wastewater	\$45,431	\$29,094	\$74,525	340,473
Effluent Reuse	\$28,525	\$46,759	\$75,284	1,741,844
Golf Course	\$12,737	\$7,577	\$20,315	631,448
Subtotal	\$142,706	\$108,250	\$250,956	

SUMMARY PER YEAR:			
Water	\$672,152	\$297,835	\$969,987
Wastewater	\$545,167	\$349,134	\$894,301
Effluent Reuse	\$342,303	\$561,105	\$903,408
Golf Course	\$152,848	\$90,929	\$243,777
Subtotal	\$1,712,471	\$1,299,002	\$3,011,473



## DCDD VEHICLE/EQUIPMENT REPLACEMENT SCHEDULE

NO.	EQUIPMENT	IN SERVICE DATE	ANTICIPATED REPLACEMENT CYCLE (YEARS)	ANTICIPATED REPLACEMENT FY	ORIGINAL COST	COMMENTS	FY21	FY22	FY23	FY24	FY25	FY26
1	DUMP TRAILER -14' Big Tex	2016	10	2026	10,000							10,000
2	FORD F-450 UTILITY TRUCK W/AUTOCRANE	2019	10	2029	40,000							
3	GATOR 2	2020	10	2030	9,000							
4	GATOR	09-10	10	2021	11,000			16,000				
5	JOHN DEERE BACKHOE/LOADER	07-08	15	2024	48,000					120,000		
6	PICKUP TRUCK 2 - 2009 FORD RANGER 4X4 (BRIDGE TRUCK)	08-09	N/A	2024	22,000							
7	PICKUP TRUCK 4 - 2017 GMC SIERRA	2017	10	2027	26,000							
8	PICKUP TRUCK 5 - 2017 CHEVY SILVERADO	2017	10	2027	26,000							
9	SUV 1 - 2016 DODGE JOURNEY	2016	10	2026	20,000							25,000
10	SKIFF MOTOR AND TRAILER - Carolina skiff w/Magic tilt	2009			6,000							
11	PICKUP TRUCK 6 - PAUL'S TRUCK	2018	10	2028	28,000							
12	GENERATOR 1 - Generac***	2001		2021	19,000			50,000				
13	PORTABLE PUMP 1 - Godwin	2013	10	2023	36,000				36,000			
14	VACTOR TRAILER***	2005		2021	17,595			80,000				
15	TOTE TRAILER - BIG TEX 5X8 1 AXLE	2013	10	2023	2,000				5,000			
16	JETTER TRAILER - AMERICAN PRIDE/HUSTLER 10'	2016	10	2026	24,734							24,734
17	MINI TRACKHOE	2019	10	2029	64,000							
18	DUMPTRUCK	2019	10	2029	78,000							
19	PICKUP TRUCK 7 - 2020 CHEVY COLORADO (4X4)	2020	10	2030	31,000							
20	TRACKHOE TRAILER	2019	10	2029	7,000							
21												
22												
<b>TOTALS=</b>					<b>525,329</b>		-	<b>146,000</b>	<b>41,000</b>	<b>120,000</b>	-	<b>59,734</b>

\*\*\*NEW VACTOR INCLUDES VALVE TURNER AND LARGER VACTOR

\*\*\*MOVED THESE PIECES OF EQUIPMENT OUT 1 YEAR DUE TO BUDGET CONSTRAINTS

## DCDD PUMP STATION REHABILITATION SCHEDULE

L/S No.	PUMP STATION	IN SERVICE DATE	ANTICIPATED REPLACEMENT FY	ANTICIPATED COST	COMMENTS	FY21	FY22	FY23	FY24	FY25	FY26
1	Granada Dr.	1990	2025	\$ 125,000							
2	Granada Dr. and Vilano Ct.	1990	2026	\$ 125,000							
3	Rue Grande Mer	1990	2027	\$ 125,000							
4	Camino Del Mar	1990	2033	\$ -							
5	300 Camino Del Sol	1990	2021	\$ 125,000	Need to Raise						
6	Camino Del Rey ( Triplex )	1990	2028	\$ 125,000							
7	La Costa	1995	2029	\$ 125,000							
8	Madeira	1991	2030	\$ 125,000	Need To Raise						
9	Hammock Dunes Sales Center	1993	2031	\$ -							
10	34 Island Estates Parkway	1990	2020	\$ -	Rehabbed in 2020						
11	84 Island Estates Parkway	1990	2021	\$ 125,000			\$ 125,000				
12	128 Island Estates Parkway	1990	2022	\$ 125,000					\$ 125,000		
13	172 Island Estates Parkway	1990	2023	\$ 125,000							\$ 125,000
14	San Gabriel	1990	2032	\$ -							
15											
16											
17											
18											
19											
20											
21											
22											
23											
24											
25											
26											
TOTALS=				\$ 1,250,000		\$ -	\$ 125,000	\$ -	\$ 125,000	\$ -	\$ 125,000

DCDD PONY PUMP INSTALLATION SCHEDULE

L/S No.	PUMP STATION	IN SERVICE DATE	ANTICIPATED REPLACEMENT FY	ANTICIPATED COST	COMMENTS	FY21	FY22	FY23
1	Hammock Beach Parkway	1990	2021	\$ 140,000		\$ 140,000		
2	Ocean Way		2022	\$ 140,000			\$ 140,000	
3	Camino Del Mar		2023	\$ 140,000				\$ 140,000
TOTALS=				\$ 420,000		\$ 140,000	\$ 140,000	\$ 140,000

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- 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 approved the Contractor's Project Work Schedule illustrating the project is anticipated to be substantially complete by late July 2021. The Engineer and District authorized Pay Application No. 2 in the amount of \$65,985 for maintenance of traffic, installation and cleaning of inlet grates, ladder, and conduit removal. The project is approximately 19% complete. Current project activities underway include awaiting results of corrosion specialist assessment of impacts of epoxy coated rebar (installed during original bridge construction) and capability of achieving electrical continuity necessary for effective cathodic protection of the pier cap reinforcing steel.

### **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. Contractor completed replacement of the stainless steel meter can which completes the project field activities. Awaiting receipt of record drawings, final pay request and project closeout.

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. Prepared itemized quotation sheet to accompany design plans and distributed to qualified contractors on April 7 for obtaining cost proposals on May 7, 2021. Site visits by two interested contractors have been scheduled and attended.

#### **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 was issued on March 15, 2021 to select membrane manufacturer / installer teams for membrane manufacturer/ installer team pricing and qualifications proposals due April 20, 2021. One proposal was received after the deadline and was subsequently returned. Staff requested consultant to inquire with chosen vendors to determine whether the proposal conditions may have prevented interest in the project. Responses were received and the RFP was amended and re-issued to select vendors on May 3, for receipt of proposals due on May 18, 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. 7 in the amount of \$37,316 is being reviewed for approval. 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 additional shop drawing review items (exterior lighting and foundations) and ongoing coordination of temporary office trailer and site related improvements. The excavation and removal of unsuitable soils materials underlying the future subsurface drainage system and new parking area is completed.

### **WTP Risk & Resilience (R&R) 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.

Staff met with consultant (Mead & Hunt) on April 13 to review the Draft - Technical Memorandum (TM) along with the AWIA Small System RRA Checklist and Spreadsheet provided on March 16, 2021. Staff awaiting final edits for completion of the assessment portion of the project. Staff recently responded to correspondence received from the FDEP confirming that the required assessment activity is on schedule. The EPA has established certification deadlines for utilities serving 3,300 to 49,999 customers for completion of assessments and subsequent emergency response plans for June 30, 2021 and December 30, 2021, respectively.

### **Water/ Wastewater/ Consumptive Use Permit Regulatory Activities**

A Certification of Delivery of Consumer Confidence Report (Annual Water Quality Report 2020) was prepared and forwarded to FDEP on April 27, 2021. The certification is required each year 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.

A semi-annual water quality was prepared and submitted to SJRWMD for illustrating cation – anion balance along with other water quality parameters of the District's potable and irrigation source water wells.

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## 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	YEAR	FROM PRIOR		YEAR	FROM PRIOR		PASS	VIOLATION/	
				COLLECTIONS	COLLECTIONS	YEAR		VEHICLES	YEAR		CASH	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	\$ 78,237.50	\$ 82,607.86	94.71%	\$ 160,845.36	\$ 5,316.13	96.69%	188,895	109,810	72.02%	38,384	147,226	3,285	\$ 0.851507
MAY 2021					\$ 120,577.59			158,808					
JUNE 2021					\$ 149,790.26			172,911					
JULY 2021					\$ 159,226.81			179,788					
AUGUST 2021					\$ 130,582.23			162,252					
SEPTEMBER 2021					\$ 124,254.69			155,693					
					\$ 1,462,416.83			1,931,852					
TOTALS=	\$ 446,495.50	\$ 524,823.01		\$ 971,318.51			1,188,653			218,750	947,245	22,658	
PERCENT OF TOTAL=	46.0%	54.0%								18.4%	79.7%	1.9%	
AVERAGES=	\$ 63,785.07	\$ 74,974.72	84.57%	\$ 138,759.79			169,808			31,250	135,321	3,237	
12 MONTH PROJECTION=	\$ 765,420.86	\$ 899,696.59		\$ 1,665,117.45			2,037,691			375,000	1,623,849	38,842	
FY 21 BUDGETED PROJECTION=	\$ 1,695,750												
	12345	=Revised number											

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[illegible]

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**DUNES**  
**COMMUNITY DEVELOPMENT DISTRICT**

Unaudited Financial Statements  
as of  
March 31, 2021

Board of Supervisors Meeting  
May 14, 2021

# **DUNES COMMUNITY DEVELOPMENT DISTRICT**

## **BALANCE SHEET**

March 31, 2021

	<b>Major Fund</b>
	<b>General</b>
<b><u>ASSETS:</u></b>	
Cash	\$49,083
Assessments Receivable	\$4,846
Due from other Funds	\$11,893
Investments	\$380,305
<b>TOTAL ASSETS</b>	<b><u>\$446,126</u></b>
<b><u>LIABILITIES AND FUND BALANCES:</u></b>	
Liabilities:	
Accounts Payable	\$20,183
Due to Other Funds	\$34,076
<b>TOTAL LIABILITIES</b>	<b><u>\$54,259</u></b>
Fund Balances:	
Assigned:	
Current year's expenditures	\$65,460
Unassigned	\$326,407
<b>TOTAL FUND BALANCES</b>	<b><u>\$391,868</u></b>
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b><u>\$446,126</u></b>

# DUNES COMMUNITY DEVELOPMENT DISTRICT

## General Fund

### Statement of Revenues, Expenditures, and Changes in Fund Balance

For the Period Ended March 31, 2021

EXPENSE CODE	DESCRIPTION	GENERAL FUND BUDGET	PRORATED BUDGET THRU 03/31/21	ACTUAL THRU 03/31/21	VARIANCE
<b>REVENUES:</b>					
001.300.31900.10000	Maintenance Taxes	\$197,000	\$185,338	\$185,338	\$0
001.300.36100.11000	Interest Income	\$1,056	\$528	\$180	(\$348)
<b>TOTAL REVENUES</b>		<b>\$198,056</b>	<b>\$185,866</b>	<b>\$185,518</b>	<b>(\$348)</b>
<b>EXPENDITURES:</b>					
<u>Administrative</u>					
001.310.51300.11000	Supervisor Fees	\$14,000	\$7,000	\$6,000	\$1,000
001.310.51300.21000	FICA Expense	\$1,071	\$536	\$459	\$77
001.310.51300.31100	Engineering/Software Services	\$20,000	\$10,000	\$0	\$10,000
001.310.51300.31500	Attorney	\$11,000	\$5,500	\$4,403	\$1,097
001.310.51300.32000	Collection Fees/Payment Discount	\$12,000	\$6,000	\$3,707	\$2,293
001.310.51300.32200	Annual Audit	\$3,440	\$1,720	\$100	\$1,620
001.310.51300.34000	Management Fees	\$9,800	\$4,900	\$4,900	(\$0)
001.310.51300.35100	Computer Time	\$1,000	\$500	\$500	\$0
001.310.51300.40000	Travel Expenses	\$2,000	\$1,000	\$0	\$1,000
001.310.51300.42000	Postage & Express Mail	\$3,000	\$1,500	\$1,266	\$234
001.310.51300.42500	Printing	\$2,500	\$1,250	\$767	\$483
001.310.51300.45000	Insurance	\$17,297	\$14,495	\$14,495	\$0
001.310.51300.48000	Advertising Legal & Other	\$1,500	\$750	\$3,177	(\$2,427)
001.310.51300.49000	Bank Charges	\$600	\$300	\$284	\$16
001.310.51300.49100	Contingencies	\$4,000	\$2,000	\$1,326	\$674
001.310.51300.51000	Office Supplies	\$2,000	\$1,000	\$280	\$720
001.310.51300.54000	Dues, Licenses & Subscriptions	\$1,000	\$500	\$175	\$325
001.320.53800.12000	Salaries	\$139,918	\$69,959	\$69,216	\$743
001.320.53800.21000	FICA Taxes	\$12,416	\$6,208	\$4,756	\$1,452
001.320.53800.22000	Pension Expense	\$11,193	\$5,597	\$6,421	(\$824)
001.320.53800.23000	Health Insurance Benefits	\$27,631	\$13,816	\$10,625	\$3,191
001.320.53800.24000	Workers Comp Insurance	\$3,600	\$3,571	\$3,571	\$0
001.320.53800.64000	Capital Improvements	\$150,000	\$75,000	\$63,135	\$11,865
<b>TOTAL ADMINISTRATIVE</b>		<b>\$450,967</b>	<b>\$233,100</b>	<b>\$199,562</b>	<b>\$33,538</b>
<u>General System Maintenance</u>					
001.320.53800.43000	Electric (7 Aerators)	\$15,000	\$7,500	\$5,453	\$2,047
001.320.53800.46500	Lake Maintenance	\$88,000	\$44,000	\$32,424	\$11,576
001.320.53800.46200	Landscaping	\$35,000	\$17,500	\$14,264	\$3,236
001.320.53800.52100	Grass Carp	\$3,000	\$1,500	\$0	\$1,500
001.320.53800.46700	Storm Drain System Maintenance	\$40,000	\$20,000	\$780	\$19,220
001.320.53800.46000	Building Maintenance	\$23,000	\$11,500	\$33,486	(\$21,986)
001.320.53800.46300	Tree & Shrub Removal	\$11,000	\$5,500	\$8,500	(\$3,000)
001.320.53800.49200	R&M-Floating Fountains	\$10,000	\$5,000	\$2,026	\$2,974
001.320.53800.49300	R&R-Equipment	\$5,000	\$2,500	\$198	\$2,302
<b>TOTAL GENERAL SYSTEM MAINTENANCE</b>		<b>\$230,000</b>	<b>\$115,000</b>	<b>\$97,131</b>	<b>\$17,869</b>
<b>TOTAL EXPENDITURES</b>		<b>\$680,967</b>	<b>\$348,100</b>	<b>\$296,693</b>	<b>\$51,407</b>
Excess (deficiency) of revenues over (under) expenditures		<b>(\$482,910)</b>	<b>(\$162,234)</b>	<b>(\$111,175)</b>	<b>\$51,060</b>
<u>Other Financing Sources/(Uses)</u>					
001.300.38100.10000	Interfund Transfer (From Bridge Fund)	\$417,450	\$417,450	\$417,450	\$0
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>		<b>\$417,450</b>	<b>\$417,450</b>	<b>\$417,450</b>	<b>\$0</b>
Net change in fund balance		<b>(\$65,460)</b>	<b>\$255,216</b>	<b>\$306,275</b>	<b>\$51,060</b>
<b>FUND BALANCE - BEGINNING</b>		<b>\$65,460</b>		<b>\$85,592</b>	
<b>FUND BALANCE - ENDING</b>		<b>\$0</b>		<b>\$391,868</b>	

# DUNES COMMUNITY DEVELOPMENT DISTRICT

## STATEMENT OF NET POSITION - PROPRIETARY FUNDS

	9/30/20 Major Funds		2/28/21 Major Funds		3/31/21 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
<b>ASSETS:</b>							
Current Assets:							
Cash and Cash Equivalents:							
Cash - Operating Account	\$627,330	\$196,034	\$477,859	\$140,301	\$335,749	\$325,421	\$661,169
Cash - On Hand	---	\$2,800	---	\$2,800	---	\$2,800	\$2,800
Petty Cash	---	\$539	---	\$1,343	---	\$1,313	\$1,313
Investments:							
State Board - Surplus Funds	\$3,940,943	\$11,303,042	\$4,222,766	\$10,634,852	\$4,423,241	\$10,436,055	\$14,859,296
State Board - Community Projects	---	\$96,234	---	\$65,096	---	\$65,103	\$65,103
Receivables							
Utility Billing	\$279,600	---	\$271,768	---	\$227,668	---	\$227,668
Unbilled Accounts Receivable	\$127,858	---	---	---	---	---	\$0
Due from Other Funds	---	\$5,937	\$919	\$111,963	\$1,051	\$218,806	\$219,857
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	---	\$4,588,225	---	\$4,588,225
Maintenance Building (Net)	\$42,593	---	\$45,869	---	\$42,593	---	\$42,593
Equipment (Net)	\$767,837	\$42,142	\$887,073	\$42,142	\$767,837	\$42,142	\$809,979
Roadways (Net)	---	\$1,440,913	---	\$1,440,913	---	\$1,440,913	\$1,440,913
Bridge Facility (Net)	---	\$4,835,808	---	\$4,835,808	---	\$4,835,808	\$4,835,808
Improvements Other than Buildings (Net)	\$14,420,222	---	\$15,224,719	---	\$14,420,222	---	\$14,420,222
Meters in the Field/Inventory (Net)	\$0	---	\$0	---	\$0	---	\$0
Construction in Progress	\$7,420,023	\$574,803	\$7,420,023	\$574,803	\$7,420,023	\$574,803	\$7,994,826
<b>TOTAL ASSETS</b>	<b>\$33,102,997</b>	<b>\$18,588,323</b>	<b>\$34,344,325</b>	<b>\$17,935,020</b>	<b>\$33,104,071</b>	<b>\$18,028,163</b>	<b>\$51,132,234</b>
<b>LIABILITIES:</b>							
Current Liabilities:							
Accounts Payable	\$149,073	\$186,030	\$103,391	\$90,073	\$289,383	\$88,436	\$377,819
Retainage Payable	---	---	---	---	---	---	\$0
Due to Other Funds	\$6,074	---	\$95,198	---	\$197,674	---	\$197,674
Due to Pension Fund	---	\$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	---	\$779,673	---	\$779,673
Deferred Toll Revenue <sup>(2)</sup>	---	\$543,720	---	\$543,720	---	\$543,720	\$543,720
<b>TOTAL LIABILITIES</b>	<b>\$964,016</b>	<b>\$729,750</b>	<b>\$1,007,459</b>	<b>\$633,792</b>	<b>\$1,271,426</b>	<b>\$632,156</b>	<b>\$1,903,582</b>
<b>NET POSITION</b>							
Net Invested in Capital Assets	\$28,114,388	\$6,978,665	\$29,370,014	\$6,978,665	\$28,114,388	\$6,978,665	\$35,093,053
Restricted for Community Projects <sup>(1)</sup>	---	\$96,096	---	\$65,096	---	\$65,103	\$65,103
Unrestricted	\$4,024,593	\$10,783,812	\$3,966,853	\$10,257,467	\$3,718,257	\$10,352,239	\$14,070,495
<b>TOTAL NET POSITION</b>	<b>\$32,138,981</b>	<b>\$17,858,573</b>	<b>\$33,336,867</b>	<b>\$17,301,228</b>	<b>\$31,832,645</b>	<b>\$17,396,007</b>	<b>\$49,228,652</b>

<sup>(1)</sup> Bridge Interlocal Agreement with County.

<sup>(2)</sup> 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 March 31, 2021

EXPENDITURE CODE	DESCRIPTION	WATER/SEWER FUND BUDGET	PRORATED BUDGET THRU 03/31/21	ACTUAL THRU 03/31/21	VARIANCE
<b>OPERATING REVENUES:</b>					
041.300.34300.30000	Water Revenue	\$969,987	\$484,994	\$501,120	\$16,127
041.300.34300.50000	Sewer Revenue	\$894,301	\$447,150	\$418,114	(\$29,036)
041.300.34300.76000	Irrigation/Effluent	\$1,147,185	\$573,592	\$480,674	(\$92,919)
041.300.34300.10000	Meter Fees	\$20,000	\$10,000	\$13,039	\$3,039
041.300.34300.10100	Connection Fees - W, S & I (75 units)	\$20,000	\$10,000	\$35,000	\$25,000
041.300.36900.10000	CPC Effluent Agreement	\$40	\$20	\$0	(\$20)
041.300.34900.10200	Backflow Preventor/Misc.	\$100	\$50	\$1,398	\$1,348
041.300.36900.10000	Misc. Income / Penalty	\$14,007	\$7,004	\$6,214	(\$789)
<b>TOTAL OPERATING REVENUES</b>		<b>\$3,065,620</b>	<b>\$1,532,810</b>	<b>\$1,455,559</b>	<b>(\$77,251)</b>
<b>OPERATING EXPENSES</b>					
<u>Administrative</u>					
041.310.51300.31100	Engineering	\$50,000	\$25,000	\$25,710	(\$710)
041.310.51300.31500	Attorney	\$35,000	\$17,500	\$2,331	\$15,169
041.310.51300.32200	Annual Audit	\$7,740	\$3,870	\$225	\$3,645
041.310.51300.34000	Management Fees	\$22,050	\$11,025	\$11,025	\$0
041.310.51300.40000	Travel Expenses	\$15,000	\$7,500	\$5,707	\$1,793
041.310.51300.42000	Postage & Express Mail	\$6,000	\$3,000	\$2,077	\$923
041.310.51300.42500	Printing & Mailing Utility Bills	\$17,500	\$8,750	\$9,852	(\$1,102)
041.310.51300.48000	Advertising Legal & Other	\$2,500	\$1,250	\$0	\$1,250
041.310.51300.49000	Bank Charges	\$10,000	\$5,000	\$1,737	\$3,263
041.310.51300.49100	Contingencies	\$15,000	\$7,500	\$4,470	\$3,030
041.310.51300.51000	Office Supplies and Equipment	\$15,000	\$7,500	\$5,571	\$1,929
041.310.51300.54000	Dues, Licenses & Subscriptions	\$18,000	\$9,000	\$4,747	\$4,253
041.310.51300.54200	Permits Fees WTP & WWTP	\$15,000	\$7,500	\$4,600	\$2,900
041.310.51300.55000	Land Leases & Easement Fees	\$12,500	\$12,500	\$11,717	\$783
041.310.53600.12000	Salaries	\$857,928	\$428,964	\$431,948	(\$2,984)
041.310.53600.21000	FICA Taxes	\$76,132	\$38,066	\$32,114	\$5,952
041.310.53600.22000	Pension Plan	\$68,634	\$34,317	\$38,838	(\$4,521)
041.310.53600.23000	Insurance Benefits (Medical)	\$195,572	\$97,786	\$53,086	\$44,700
041.310.53600.24000	Workers Compensation Insurance	\$19,080	\$18,959	\$18,959	\$0
041.310.53600.25000	Unemployment Benefits	\$5,000	\$2,500	\$0	\$2,500
041.310.53600.25000	Bad Debt Expense	\$1,000	\$500	\$0	\$500
041.310.53600.41000	Telephone	\$50,000	\$25,000	\$18,337	\$6,663
041.310.53600.41002	Payment Processing Service	\$9,000	\$4,500	\$5,573	(\$1,073)
041.310.53600.44000	Equipment Rentals & Leases	\$7,000	\$3,500	\$2,653	\$847
041.310.53600.45000	Insurance	\$112,433	\$96,366	\$96,366	\$0
041.310.53600.46100	Repair and Maintenance for Vehicles	\$20,000	\$10,000	\$929	\$9,071
041.310.53600.52000	Supplies/Equipment General	\$7,000	\$3,500	\$3,450	\$50
041.310.53600.52010	Tools	\$6,000	\$3,000	\$2,261	\$739
041.310.53600.52055	Uniforms/Supplies/Services	\$12,000	\$12,000	\$10,864	\$1,136
041.310.53600.52100	Fuel for Vehicles	\$9,500	\$4,750	\$4,108	\$642
041.310.53600.54100	Training & Travel Expenses	\$9,000	\$4,500	\$2,420	\$2,080
<b>TOTAL ADMINISTRATIVE</b>		<b>\$1,706,569</b>	<b>\$915,103</b>	<b>\$811,673</b>	<b>\$103,430</b>

# DUNES COMMUNITY DEVELOPMENT DISTRICT

## Water and Sewer Fund-Proprietary Fund

### Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended March 31, 2021

EXPENDITURE CODE	DESCRIPTION	WATER/SEWER FUND BUDGET	PRORATED BUDGET THRU 03/31/21	ACTUAL THRU 03/31/21	VARIANCE
<u>Water System</u>					
041.320.53600.34800	Water Quality Testing	\$25,000	\$12,500	\$8,580	\$3,920
041.320.53600.43000	Electric	\$125,000	\$62,500	\$51,268	\$11,232
041.320.53600.43100	Bulk Water Purchases	\$20,000	\$10,000	\$28	\$9,972
041.320.53600.44000	Equipment Rentals & Leases	\$1,000	\$500	\$0	\$500
041.320.53600.46000	Plant Maintenance Repair and Equipment	\$90,000	\$45,000	\$80,121	(\$35,121)
041.320.53600.46050	Distribution System Maintenance Repair and Equip.	\$25,000	\$12,500	\$10,506	\$1,994
041.320.53600.52000	Plant Operating Supplies	\$20,000	\$10,000	\$5,393	\$4,607
041.320.53600.52200	Chlorine & Other Chemicals	\$190,000	\$95,000	\$94,937	\$63
041.320.53600.61000	Meters New & Replacement	\$50,000	\$25,000	\$68	\$24,932
<b>TOTAL WATER SYSTEM</b>		<b>\$546,000</b>	<b>\$273,000</b>	<b>\$250,902</b>	<b>\$22,098</b>
<u>Sewer System</u>					
041.330.53600.34800	Water Quality Testing	\$15,000	\$7,500	\$8,764	(\$1,264)
041.330.53600.34900	Sludge Disposal	\$33,000	\$16,500	\$18,725	(\$2,225)
041.330.53600.43000	Electric	\$51,000	\$25,500	\$29,426	(\$3,926)
041.330.53600.44000	Equipment Rentals & Leases	\$3,000	\$1,500	\$0	\$1,500
041.330.53600.46000	Plant Maintenance Repair and Equipment	\$135,000	\$67,500	\$112,548	(\$45,048)
041.330.53600.46050	Collection System Maintenance Repair and Equip.	\$20,000	\$10,000	\$2,583	\$7,417
041.330.53600.46075	Lift Station Repair and Maintenance	\$45,000	\$22,500	\$29,243	(\$6,743)
041.330.53600.52000	Plant Operating Supplies	\$20,000	\$10,000	\$982	\$9,018
041.330.53600.52200	Chlorine & Other Chemicals	\$35,000	\$17,500	\$8,374	\$9,126
<b>TOTAL SEWER SYSTEM</b>		<b>\$357,000</b>	<b>\$178,500</b>	<b>\$210,644</b>	<b>(\$32,144)</b>
<u>Irrigation System</u>					
041.340.53600.34800	Water Quality Testing	\$5,000	\$2,500	\$1,332	\$1,168
041.340.53600.43000	Electric	\$50,000	\$25,000	\$33,635	(\$8,635)
041.340.53600.43300	Effluent (Reclaimed Water) Purchases	\$180,000	\$90,000	\$40,737	\$49,263
041.340.53600.44000	Equipment Rentals & Leases	\$30,000	\$15,000	\$11,403	\$3,597
041.340.53600.46000	Plant Maintenance Repair and Equipment	\$80,000	\$40,000	\$53,681	(\$13,681)
041.340.53600.46050	Distribution System Maintenance Repair/Equip.	\$25,000	\$12,500	\$5,201	\$7,299
041.340.53600.61000	Meters New & Replacement	\$60,000	\$30,000	\$21,219	\$8,781
<b>TOTAL IRRIGATION SYSTEM</b>		<b>\$430,000</b>	<b>\$215,000</b>	<b>\$167,208</b>	<b>\$47,793</b>
<u>Contribution to Reserves</u>					
041.310.51300.63100	Renewal and Replacement	\$236,400	\$118,200	\$42,248	\$75,952
<b>TOTAL CONTRIBUTIONS TO RESERVES</b>		<b>\$236,400</b>	<b>\$118,200</b>	<b>\$42,248</b>	<b>\$75,952</b>
<b>TOTAL OPERATING EXPENSES</b>		<b>\$3,275,969</b>	<b>\$1,699,803</b>	<b>\$1,482,675</b>	<b>\$217,128</b>
<b>OPERATING INCOME (LOSS)</b>		<b>(\$210,349)</b>	<b>(\$166,993)</b>	<b>(\$27,116)</b>	<b>\$139,877</b>
<u>NON OPERATING REVENUE (EXPENSES)</u>					
041.300.36900.10200	Non Operating Revenue - Capital Expansion	\$536,349	\$268,175	\$0	(\$268,175)
041.300.22300.10000	Connection Fees - W/S	(\$21,000)	(\$10,500)	\$0	\$10,500
041.300.36100.10000	Interest Income	\$125,000	\$62,500	\$3,984	(\$58,517)
041.310.51300.64000	Capital Improvements	(\$430,000)	(\$215,000)	(\$283,205)	(\$68,205)
<b>TOTAL NON OPERATING REVENUE (EXPENSES)</b>		<b>\$210,349</b>	<b>\$105,175</b>	<b>(\$279,221)</b>	<b>(\$384,396)</b>
<b>CHANGE IN NET POSITION</b>		<b>\$0</b>	<b>(\$61,818)</b>	<b>(\$306,337)</b>	<b>(\$244,518)</b>
<b>TOTAL NET POSITION - BEGINNING</b>		<b>\$0</b>		<b>\$27,537,101</b>	
<b>NOTAL NET POSITION - ENDING</b>		<b>\$0</b>		<b>\$27,230,765</b>	

# DUNES COMMUNITY DEVELOPMENT DISTRICT

## Bridge Fund - Proprietary Fund

### Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended March 31, 2021

EXPENSE CODE	DESCRIPTION	BRIDGE FUND BUDGET	PRORATED BUDGET THRU 03/31/21	ACTUAL THRU 03/31/21	VARIANCE
<b>OPERATING REVENUES:</b>					
042.300.34900.10000	Toll Collections/Book Sales	\$1,695,750	\$847,875	\$847,156	(\$719)
042.300.36900.10000	Miscellaneous Income	\$14,000	\$7,000	\$19,982	\$12,982
<b>TOTAL OPERATING REVENUES</b>		<b>\$1,709,750</b>	<b>\$854,875</b>	<b>\$867,138</b>	<b>\$12,263</b>
<b>OPERATING EXPENSES</b>					
<u>Administrative</u>					
042.310.51300.31100	Engineering	\$5,000	\$2,500	\$0	\$2,500
042.310.51300.31500	Attorney	\$10,000	\$5,000	\$1,798	\$3,202
042.310.51300.32200	Annual Audit	\$6,020	\$6,020	\$175	\$5,845
042.310.51300.34000	Management Fees	\$17,150	\$8,575	\$8,575	(\$0)
042.310.51300.49000	Bank Charges	\$4,500	\$2,250	\$2,157	\$93
042.310.51300.49100	Contingencies	\$5,000	\$2,500	\$1,560	\$940
<b>TOTAL ADMINISTRATIVE</b>		<b>\$47,670</b>	<b>\$26,845</b>	<b>\$14,265</b>	<b>\$12,580</b>
<u>Toll Facility</u>					
042.320.54900.12000	Salaries	\$505,487	\$252,744	\$257,098	(\$4,355)
042.320.54900.21000	FICA Taxes	\$43,326	\$21,663	\$18,779	\$2,884
042.320.54900.22000	Pension Plan	\$30,434	\$15,217	\$16,902	(\$1,685)
042.320.54900.23000	Insurance Benefits (Medical)	\$84,948	\$42,474	\$22,801	\$19,673
042.320.54900.24000	Workers Compensation Insurance	\$13,320	\$13,178	\$13,178	\$0
042.320.54900.34300	Contractual Support	\$70,000	\$35,000	\$12,279	\$22,721
042.320.54900.34500	Payroll Processing Fee	\$32,000	\$16,000	\$16,500	(\$500)
042.320.54900.34600	Credit Card Processing Fee	\$24,000	\$12,000	\$12,798	(\$798)
042.320.54900.40000	Travel Expenses	\$1,000	\$500	\$0	\$500
042.320.54900.41000	Telephone	\$6,000	\$3,000	\$2,231	\$769
042.320.54900.42500	Printing	\$5,000	\$2,500	\$2,340	\$161
042.320.54900.43000	Utility Services	\$18,000	\$9,000	\$8,443	\$557
042.320.54900.45000	Insurance	\$86,487	\$74,760	\$74,760	\$0
042.320.54900.46000	Repairs & Maintenance	\$85,000	\$42,500	\$29,141	\$13,359
042.320.54900.46002	Repairs & Maintenance-Parkway	\$170,000	\$85,000	\$67,177	\$17,823
042.320.54900.46100	DOT mandated Bridge Inspection (Required in 2021)	\$25,000	\$12,500	\$0	\$12,500
042.320.54900.51000	Office Supplies	\$4,000	\$2,000	\$1,259	\$741
042.320.54900.52000	Operating Supplies	\$22,000	\$11,000	\$10,510	\$490
<b>TOTAL TOLL FACILITY</b>		<b>\$1,226,002</b>	<b>\$651,036</b>	<b>\$566,195</b>	<b>\$84,841</b>
<u>Maintenance Reserves &amp; Community Projects</u>					
042.310.51300.60002	Parkway Capital Expenditures	\$25,000	\$12,500	\$0	\$12,500
<b>TOTAL MAINTENANCE RESERVES &amp; COMMUNITY PROJECTS</b>		<b>\$25,000</b>	<b>\$12,500</b>	<b>\$0</b>	<b>\$12,500</b>
<b>TOTAL OPERATING EXPENSES</b>		<b>\$1,298,672</b>	<b>\$690,381</b>	<b>\$580,460</b>	<b>\$109,921</b>
<b>OPERATING INCOME (LOSS)</b>		<b>\$411,078</b>	<b>\$164,494</b>	<b>\$286,678</b>	<b>\$122,184</b>
<u>NON OPERATING REVENUE (EXPENSES)</u>					
042.300.36100.11000	Interest Income	\$200,000	\$100,000	\$10,495	(\$89,505)
042.320.54900.64000	Capital Improvements	(\$1,700,000)	(\$850,000)	(\$342,289)	\$507,711
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
<b>TOTAL NON OPERATING REVENUE (EXPENSES)</b>		<b>(\$411,078)</b>	<b>(\$1,167,450)</b>	<b>(\$749,244)</b>	<b>\$418,206</b>
<b>CHANGE IN NET POSITION</b>		<b>(\$0)</b>	<b>(\$1,002,956)</b>	<b>(\$462,566)</b>	<b>\$540,390</b>
<b>TOTAL NET POSITION - BEGINNING</b>		<b>\$437,218</b>		<b>\$17,181,072</b>	
<b>NOTAL NET POSITION - ENDING</b>		<b>\$437,218</b>		<b>\$16,718,506</b>	

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**DUNES**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**COMMUNITY PROJECTS FUND**

**1. Recap of Community Projects Fund Activity Through March 31, 2021**

Opening Balance in Community Projects Account		\$0.00
Source of Funds:	Interest Earned	\$96,195.30
	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
<b>Adjusted Balance in Construction Account at March 31, 2021</b>		<b><u><u>\$65,103.33</u></u></b>

**2. Funds Available For Construction at March 31, 2021**

Book Balance of Construction Fund at March 31, 2021	\$65,103.33
Construction Funds available at March 31, 2021	<b><u><u>\$65,103.33</u></u></b>

**3. Investments - SBA**

March 31, 2021	<u>Type</u>	<u>Yield</u>	<u>Due</u>	<u>Maturity</u>	<u>Principal</u>
Construction Fund:	Overnight	0.13%		\$65,103.33	\$65,103.33
					ADJ: Deposits in Transit \$0.00
					ADJ: Outstanding Requisitions \$0.00
					Balance at 2/28/21 <b><u><u>\$65,103.33</u></u></b>

*M.*

# 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
3/31/21	\$4,849.74	\$3.95	\$96.92	\$0.00	\$4,748.87	\$4,748.87	\$4,748.87
	\$192,577.55	\$7,239.37	\$3,706.77	\$0.00	\$181,631.41	\$181,631.41	\$181,631.41

Percent Collected 97.76%

*N.*



# DUNES COMMUNITY DEVELOPMENT DISTRICT

## Check Run Summary

March 31, 2021

<i><b>Fund</b></i>	<i><b>Check Numbers</b></i>	<i><b>Amount</b></i>
General Fund	6402-6417	\$35,027.65
Water and Sewer	16952-17031	\$408,414.19
Bridge Fund	7722-7752	\$138,259.43
<i><b>Total</b></i>		<i><b>\$581,701.27</b></i>

AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	5/05/21	PAGE	1
*** CHECK DATES 03/01/2021 - 03/31/2021 ***														
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		#	
3/04/21	00139	2/02/21	311	2021	02	320-53800-46200			*		1,800.00			
			MAINT	02/21										
		3/01/21	319	2021	02	320-53800-46200			*		647.50			
			MAINT	02/21										
ALL AMERICAN MAINTENANCE OF FLAGLER											2,447.50	006402		
3/04/21	00194	2/25/21	348570	2021	02	320-53800-46000			*		525.00			
			REPAIRS	02/21										
ALL AMERICAN AIR CONDITIONING											525.00	006403		
3/04/21	00276	3/02/21	9427	2021	03	320-53800-46000			*		11,721.76			
			ALUMINUM	LOVER	DOORS									
		3/02/21	9428	2021	03	320-53800-46000			*		745.00			
			SURFACE	MOUNT	DOOR CLOSER									
ASSOCIATED DOORS INC.											12,466.76	006404		
3/04/21	00107	2/26/21	66668	2021	02	320-53800-46500			*		5,394.00			
			SVCS	02/21										
FUTURE HORIZONS, INC.											5,394.00	006405		
3/04/21	00289	2/28/21	20210228	2021	02	320-53800-46000			*		2,000.00			
			SVCS	02/21										
		2/28/21	20210228	2021	02	320-53800-46000			*		350.00			
			SVCS	02/21										
M&M DEVELOPMENT & CONSTRUCTION LLC											2,350.00	006406		
3/04/21	00141	2/24/21	85134550	2021	03	320-53800-46000			*		529.08			
			SVCS	03/21										
		2/24/21	85138080	2021	03	320-53800-46000			*		391.13			
			SVCS	03/21										
WASTE MANAGEMENT INC. OF FLORIDA											920.21	006407		
3/15/21	00242	3/08/21	38487	2021	02	320-53800-46000			*		315.00			
			TROUBLESHOOT	C/PHONE	BOOS									
ECONOMY ELECTRIC COMPANY											315.00	006408		
3/15/21	00020	2/26/21	00560-02	2021	02	320-53800-43000			*		149.06			
			SVCS	02/21										
		2/26/21	03229-02	2021	02	320-53800-43000			*		135.77			
			SVCS	02/21										
		2/26/21	22538-02	2021	02	320-53800-43000			*		142.52			
			SVCS	02/21										
		2/26/21	74516-02	2021	02	320-53800-43000			*		433.11			
			SVCS	02/21										
		2/26/21	84228-02	2021	02	320-53800-43000			*		10.88			
			SVCS	02/21										
FLORIDA POWER & LIGHT CO.											871.34	006409		
-----														
DUNE -DUNES - SHENNING														

\*\*\* CHECK DATES 03/01/2021 - 03/31/2021 \*\*\*  
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 #
3/15/21	00107	3/03/21 66907	202103 320-53800-49200	SUPPLIES	*	539.84	
				FUTURE HORIZONS, INC.			539.84 006410
3/15/21	00281	3/04/21 21-628	202102 320-53800-46000	SVCS 02/21	*	5,310.00	
				JIFFY SERVICES OF CENTRAL FLORIDA			5,310.00 006411
3/18/21	00218	3/12/21 7654	202103 320-53800-46000	SVCS 03/21	*	110.00	
				ABOVE THE REST PEST CONTROL			110.00 006412
3/18/21	00109	3/01/21 566	202103 310-51300-34000	MGMT FEES 03/21	*	816.67	
		3/01/21 566	202103 310-51300-35100	INFORMATION TECHNOLOGY	*	83.33	
		3/01/21 566	202103 310-51300-51000	OFFICE SUPPLIES	*	25.00	
		3/01/21 566	202103 310-51300-42000	POSTAGE	*	25.66	
		3/01/21 566	202103 310-51300-42500	COPIES	*	208.06	
				GOVERNMENTAL MANAGEMENT SERVICES			1,158.72 006413
3/18/21	00147	3/17/21 2561	202103 320-53800-46000	MAINT/WINDOW/PRESSUREWASH	*	615.00	
				SPOTLESS CLEANING			615.00 006414
3/24/21	00139	3/01/21 318	202103 320-53800-46200	MAINT 03/21	*	1,800.00	
				ALL AMERICAN MAINTENANCE OF FLAGLER			1,800.00 006415
3/24/21	00147	3/17/21 2562	202103 320-53800-46000	FLOOR MAINT 03/21	*	150.00	
				SPOTLESS CLEANING			150.00 006416
3/24/21	00024	2/28/21 02282021	202102 310-51300-32000	COMMISSIONS #6	*	54.28	
				SUZANNE JOHNSTON			54.28 006417
TOTAL FOR BANK F						35,027.65	
TOTAL FOR REGISTER						35,027.65	

DUNE -DUNES - SHENNING

\*\*\* CHECK DATES 03/01/2021 - 03/31/2021 \*\*\*  
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 #
3/04/21	00613	2/28/21 615552	202102 320-53600-34800	DRINKING WATER	*	818.00	
		2/28/21 615553	202102 330-53600-34800	WASTEWATER	*	1,535.00	
		2/28/21 615554	202102 320-53600-34800	WATER TESTING	*	111.25	
ADVANCED ENVIRONMENTAL LABORATORIES							2,464.25 016952
3/04/21	00327	2/23/21 INVJ0001	202102 320-53600-46000	FREIGHT CHARGE-PULLEDPUMP	*	388.25	
		2/24/21 INVJ0001	202102 310-51300-63100	VFD IQ PUMP	*	25,930.00	
BARNEYS PUMPS, INC.							26,318.25 016953
3/04/21	01164	2/24/21 76894701	202103 310-53600-41000	SVCS 03/21	*	70.66	
BRIGHT HOUSE NETWORKS							70.66 016954
3/04/21	00305	2/19/21 14448609	202101 320-53600-43100	SVCS 01/21	*	2.33	
		2/19/21 14449223	202101 320-53600-43100	SVCS 01/21	*	2.33	
		2/19/21 14451016	202101 320-53600-43100	SVCS 01/21	*	2.30	
		2/19/21 14452293	202101 340-53600-43000	SVCS 01/21	*	10,268.32	
		2/19/21 14456953	202101 340-53600-43300	SVCS 01/21	*	59.23	
CITY OF PALM COAST							10,334.51 016955
3/04/21	00112	2/24/21 429555-0	202103 310-53600-52000	COOLER RENTAL 03/21	*	19.76	
CULLIGAN WATER PRODUCTS							19.76 016956
3/04/21	01265	2/26/21 153097	202102 310-53600-44000	PURCHASE - TONERS	*	18.39	
DOCUMENT TECHNOLOGIES							18.39 016957
3/04/21	00047	2/09/21 72710853	202102 310-51300-42000	DELIVERIES THRU 02/03/21	*	68.76	
		2/16/21 72795134	202102 300-13100-10100	DELIVERIES THRU 02/10/21	*	226.27-	
		2/16/21 72795134	202102 310-51300-42000	DELIVERIES THRU 02/10/21	*	226.27	
		2/16/21 72795134	202102 310-51300-42000	DELIVERIES THRU 02/10/21	*	96.16	

DUNE -DUNES - SHENNING

AP300R		YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	5/05/21	PAGE	2
*** CHECK DATES 03/01/2021 - 03/31/2021 ***		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 #								
		2/16/21	72795134 202102 300-20700-10100		*	226.27									
			DELIVERIES THRU 02/10/21												
				FEDEX			391.19	016958							
3/04/21	00246	2/09/21	462035 202102 340-53600-34800		*	419.00									
			SVCS 02/21												
				FLOWERS CHEMICAL LABORATORIES, INC.			419.00	016959							
3/04/21	00456	2/26/21	11731413 202102 320-53600-52000		*	264.89									
			FAIRBANKS DOLLY												
				GLOBAL EQUIPMENT COMPANY			264.89	016960							
3/04/21	00028	1/26/21	33230 202101 320-53600-52000		*	371.25									
			SUPPLIES												
		2/18/21	33277 202102 310-53600-52000		*	20.43									
			SUPPLIES												
		2/18/21	33279 202102 320-53600-52000		*	18.40									
			SUPPLIES												
				HAMMOCK HARDWARE & SUPPLY, INC.			410.08	016961							
3/04/21	01531	2/19/21	22681 202102 310-53600-41000		*	300.00									
			UPGRADES												
				MPOWER			300.00	016962							
3/04/21	01138	2/22/21	65739397 202102 320-53600-52200		*	321.43									
			CO2 BULK												
				NUCO2			321.43	016963							
3/04/21	00688	2/18/21	354522 202102 320-53600-52200		*	528.94									
			HYPOCHLORITE SOLUTIONS												
		2/18/21	354522 202102 330-53600-52200		*	264.47									
			HYPOCHLORITE SOLUTIONS												
				ODYSSEY MANUFACTURING COMPANY			793.41	016964							
3/04/21	00569	2/17/21	25247 202102 330-53600-34900		*	1,800.00									
			RINSE DEWATERING BOX												
		2/18/21	25246 202102 330-53600-34900		*	1,800.00									
			RINSE DEWATERING BOX												
				ORMOND SEPTIC SYSTEMS			3,600.00	016965							
3/04/21	00497	2/23/21	2730542 202102 320-53600-46000		*	736.29									
			DIESEL												
		2/23/21	2730636 202102 320-53600-46000		*	86.67									
			CHV MEROPA PAIL												
				PORT CONSOLIDATED			822.96	016966							

DUNE -DUNES - SHENNING

AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	5/05/21	PAGE	3
*** CHECK DATES	03/01/2021 - 03/31/2021		***		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 #
3/04/21	01351	2/09/21 7159472	202102 320-53600-46000	SUPPLIES	*	661.00	
							661.00 016967
POWER & PUMPS INC							
3/04/21	00661	2/28/21 199226	202102 310-51300-54000	ASSESSMENT BILLING 02/21	*	35.72	
							35.72 016968
SUNSHINE STATE ONE CALL OF FLORIDA							
3/04/21	00955	1/16/21 68776	202101 310-51300-51000	CYBERPOWER STANDBY UP	*	64.09	
		1/20/21 46866	202101 310-51300-51000	HP 64 INK CARTRIDGE	*	37.78	
		1/20/21 499459	202101 320-53600-46000	HACH POTASSIUM HYDROXID	*	53.28	
		1/20/21 68356	202101 320-53600-46000	NEIKO 3 LB DEAD BLOW	*	44.37	
		1/22/21 59834	202101 320-53600-52000	MERCURIC NITRATE DIGITAL	*	188.12	
		1/27/21 48376	202101 310-53600-52000	SAFETY CABINET	*	1,150.77	
		2/02/21 96873	202102 320-53600-46000	HACH DPD	*	199.00	
		2/03/21 57975	202102 310-51300-63100	ULTRA SMALL DESK	*	299.97	
		2/03/21 77468	202102 310-51300-63100	ALLSTATE DESKTOP PRO	*	39.99	
							2,077.37 016969
SYNCB/AMAZON							
3/04/21	01289	3/02/21 2487	202103 310-51300-49100	WEB MAINT 03/21	*	146.00	
							146.00 016970
VGLOBALTECH							
3/04/21	01287	2/23/21 70344849	202102 310-53600-52100	FUEL	*	293.75	
							293.75 016971
WEX BANK							
3/15/21	01532	3/05/21 03052021	202103 300-34300-30100	REFUND-CRDT BAL CLSD ACCT	*	14.69	
							14.69 016972
JOHN & BONNIE BOLTON							
3/15/21	01145	3/04/21 161460	202103 330-53600-46075	CLEAN LIFT STATION	*	3,275.00	
							3,275.00 016973
BROWNIE'S SEPTIC AND PLUMBING							
3/15/21	00423	3/10/21 10084	202103 330-53600-46000	SVCS 03/21	*	692.45	

DUNE -DUNES -	SHENNING
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CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		3/10/21 10084	202103 320-53600-46000		*	692.45	
		SVCS 03/21		CENTRAL FLORIDA CONTROLS, INC.			1,384.90 016974
3/15/21 00542	3/05/21 123829	202102 310-51300-31100			*	2,234.00	
		SVCS THRU 02/14/21					
	3/05/21 123830	202102 310-51300-31100			*	345.00	
		SVCS THRU 02/14/21					
	3/05/21 123850	202102 310-51300-31100			*	2,112.80	
		SVCS THRU 02/14/21					
				CPH ENGINEERS, INC.			4,691.80 016975
3/15/21 01265	2/28/21 153167	202102 310-53600-44000			*	138.55	
		COPIER LEASE					
	2/28/21 153168	202102 310-53600-44000			*	41.93	
		COPIER LEASE					
	2/28/21 153169	202102 310-53600-44000			*	44.23	
		COPIER LEASE					
				DOCUMENT TECHNOLOGIES			224.71 016976
3/15/21 01533	3/05/21 03052021	202103 300-34300-30100			*	493.55	
		REFUND-CRDT BAL CLSD ACCT					
				FRED & MEREDITH DUNN			493.55 016977
3/15/21 00770	3/08/21 38488	202102 330-53600-46000			*	2,581.49	
		REPLC GFCI RECEPTACLES					
				ECONOMY ELECTRIC COMPANY			2,581.49 016978
3/15/21 01534	3/05/21 03052021	202103 300-34300-30100			*	14.69	
		REFUND-CRDT BAL CLSD ACCT					
				EJC INVESTMENTS INC			14.69 016979
3/15/21 00013	2/23/21 04682-02	202102 330-53600-43000			*	43.58	
		SVCS 02/21					
	2/23/21 49253-02	202102 330-53600-43000			*	16.33	
		SVCS 02/21					
	2/23/21 90108-02	202102 330-53600-43000			*	11.90	
		SVCS 02/21					
	2/23/21 90294-02	202102 330-53600-43000			*	29.63	
		SVCS 02/21					
	2/23/21 91016-02	202102 330-53600-43000			*	26.12	
		SVCS 02/21					
	2/26/21 00180-02	202102 330-53600-43000			*	34.16	
		SVCS 02/21					
	2/26/21 01669-02	202102 330-53600-43000			*	55.30	
		SVCS 02/21					

DUNE -DUNES - SHENNING

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
		2/26/21	06441-02 202102 330-53600-43000 SVCS 02/21		*	183.76	
		2/26/21	06618-02 202102 330-53600-43000 SVCS 02/21		*	47.28	
		2/26/21	06682-02 202102 330-53600-43000 SVCS 02/21		*	13.55	
		2/26/21	09639-02 202102 320-53600-43000 SVCS 02/21		*	18.84	
		2/26/21	09681-02 202102 330-53600-43000 SVCS 02/21		*	53.19	
		2/26/21	10476-02 202102 330-53600-43000 SVCS 02/21		*	14.10	
		2/26/21	13564-02 202102 340-53600-43000 SVCS 02/21		*	10.88	
		2/26/21	31053-02 202102 330-53600-43000 SVCS 02/21		*	15.13	
		2/26/21	35422-02 202102 340-53600-43000 SVCS 02/21		*	3,300.47	
		2/26/21	38339-02 202102 320-53600-43000 SVCS 02/21		*	7,989.33	
		2/26/21	41474-02 202102 330-53600-43000 SVCS 02/21		*	22.35	
		2/26/21	54287-02 202102 330-53600-43000 SVCS 02/21		*	1,063.68	
		2/26/21	54554-02 202102 330-53600-43000 SVCS 02/21		*	15.60	
		2/26/21	64405-02 202102 330-53600-43000 SVCS 02/21		*	13.47	
		2/26/21	80187-02 202102 330-53600-43000 SVCS 02/21		*	16.52	
		2/26/21	83014-02 202102 330-53600-43000 SVCS 02/21		*	54.67	
		2/26/21	89460-02 202102 330-53600-43000 SVCS 02/21		*	2,589.23	
		2/26/21	94444-02 202102 330-53600-43000 SVCS 02/21		*	42.11	
				FLORIDA POWER & LIGHT CO.			15,681.18 016981
3/15/21	00722	2/26/21	037D0047 202102 320-53600-46000 SUPPLIES		*	2,477.50	
		2/26/21	037D0048 202102 320-53600-46000 SUPPLIES		*	133.20	
		2/26/21	037D0048 202102 330-53600-46000 SUPPLIES		*	133.20	
				HARRINGTON			2,743.90 016982
				DUNE -DUNES - SHENNING			



\*\*\* CHECK DATES 03/01/2021 - 03/31/2021 \*\*\*  
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 #
3/15/21	00515	2/11/21 4878247	202102 320-53600-52200	CALCIUM CHLORIDE	*	2,842.45	
		2/25/21 4887497	202102 320-53600-52200	CALCIUM CHLORIDE	*	2,895.38	
		3/04/21 4892790	202103 320-53600-52200	CALCIUM CHLORIDE	*	1,649.15	
				HAWKINS, INC.			7,386.98 016983
3/15/21	01535	3/05/21 03052021	202103 300-34300-30000	REFUND-CLSD ACCT	*	5.47	
				JOHN & CAROL HICKORY			5.47 016984
3/15/21	01380	2/28/21 57351	202102 310-51300-42500	SVCS 02/21	*	1,395.86	
				INFOSEND INC			1,395.86 016985
3/15/21	01244	3/03/21 6132	202103 330-53600-34900	EK 48 MI	*	724.50	
				KED GROUP, INC.			724.50 016986
3/15/21	01536	3/05/21 03052021	202103 300-34300-30000	REFUND-CLSD ACCT	*	67.03	
				MICHAEL & ELIZABETH KOLODNEY			67.03 016987
3/15/21	00670	2/27/21 68666847	202102 310-51300-49100	LAB TESTING	*	95.50	
				LABORATORY CORP OF AMERICA			95.50 016988
3/15/21	01537	3/05/21 03052021	202103 300-34300-30000	REFUND-CLSD ACCT	*	13.00	
				JERRY I SPRUILL & VIKKI L LYNCH			13.00 016989
3/15/21	01463	3/05/21 03052021	202103 300-34300-30000	REFUND-CLSD ACCT	*	17.29	
				TARA MARCHAND			17.29 016990
3/15/21	01390	3/05/21 03052021	202103 300-34300-30100	REFUND-CRDT BAL CLSD ACCT	*	168.82	
				JAMES & EVETTE MENI			168.82 016991
3/15/21	01538	3/05/21 03052021	202103 300-34300-30000	REFUND-CLSD ACCT	*	145.99	
				MEHRDAD NIKZAD			145.99 016992
3/15/21	00688	2/25/21 354875	202102 320-53600-52200	HYPOCHLORITE SOLUTIONS	*	624.34	

DUNE -DUNES - SHENNING

DATE CHECK	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
		2/25/21	354875 202102 330-53600-52200		*	312.17	
			HYPOCHLORITE SOLUTIONS				
		3/04/21	355399 202103 320-53600-52200		*	564.45	
			HYPOCHLORITE SOLUTIONS				
		3/04/21	355399 202103 330-53600-52200		*	282.23	
			HYPOCHLORITE SOLUTIONS				
				ODYSSEY MANUFACTURING COMPANY			1,783.19 016993
3/I572I 01398 -		3/05/21	21354088 202102 320-53600-34800		*	194.00	
			SVCS 02/21				
				PACE ANALYTICAL SERVICES, LLC			194.00 016994
- - - - -		3/15/21 01511	2-030820 202103 340-53600-46000		*	660.00	
			SVCS 03/21				
				PRO CONTROLS & AUTOMATION			660.00 016995
- - - - -		3/15/21 01118	3/05/21 03052021 202103 300-34300-30100		*	14.69	
			REFUND-CRDT BAL CLSD ACCT				
				WILLIAM & NANCY SCHNEIDER			14.69 016996
- - - - -		3/22/21 01118	3/05/21 03052021 202103 300-34300-30100		V	14.69-	
			REFUND-CRDT BAL CLSD ACCT				
				WILLIAM & NANCY SCHNEIDER			14.69-016996
3/I572I 01205 -		1/26/21	53002 202101 310-51300-51000		*	369.99	
			SUPPLIES				
		1/27/21	53001 202101 310-51300-51000		*	61.39	
			SUPPLIES				
		2/01/21	66101 202102 310-51300-51000		*	131.88	
			SUPPLIES				
		2/01/21	68101 202102 320-54900-52000		*	55.58	
			SUPPLIES				
		2/01/21	68101 202102 300-13100-10000		*	55.58-	
			SUPPLIES				
		2/01/21	68101 202102 300-20700-10000		*	55.58	
			SUPPLIES				
		2/02/21	50401 202102 310-51300-51000		*	59.41	
			SUPPLIES				
		2/02/21	50403 202102 310-51300-51000		*	27.74	
			SUPPLIES				
		2/02/21	85701 202102 310-51300-51000		*	45.12	
			SUPPLIES				
		2/04/21	78201 202102 310-51300-51000		*	36.39	
			SUPPLIES				
		2/08/21	09201 202102 310-51300-51000		*	44.58	
			SUPPLIES				

DUNE -DUNES - SHENNING

DATE CHECK	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
		2/08/21 66102	202102 310-51300-51000		*	21.84	
		SUPPLIES					
		2/09/21 30401	202102 320-54900-52000		*	85.98	
		SUPPLIES					
		2/09/21 30401	202102 300-20700-10000		*	85.98	
		SUPPLIES					
		2/09/21 30401	202102 300-13100-10000		*	85.98-	
		SUPPLIES					
		2/09/21 50402	202102 310-51300-51000		*	10.92	
		SUPPLIES					
		2/18/21 43101	202102 310-51300-51000		*	160.24	
		SUPPLIES					
		2/18/21 43103	202102 310-51300-51000		*	2.98	
		SUPPLIES					
		2/20/21 43102	202102 310-51300-51000		*	6.29	
		SUPPLIES					
		2/22/21 26101	202102 310-51300-51000		*	63.77	
		SUPPLIES					
		2/23/21 30501	202102 310-51300-51000		*	69.96	
		SUPPLIES					
		2/23/21 30502	202102 310-51300-51000		*	26.99	
		SUPPLIES					
			STAPLES BUSINESS CREDIT				1,281.05 016998
3/I572I 00I3I		3/15/21 03152021	202103 300-15100-10000		*	200,000.00	
		TXFER EXCESS FUNDS SBA					
		3/15/21 03152021	202103 300-15100-10000		V	200,000.00-	
		TXFER EXCESS FUNDS SBA					
			STATE BOARD OF ADMINISTRATION				.00 016999
3/15/21 01540		3/05/21 03052021	202103 300-34300-30100		*	58.76	
		REFUND-CRDT BAL CLSD ACCT					
			STERLING TRUST CO CUSTODIAN				58.76 017000
3/15/21 01541		3/05/21 03052021	202103 300-34300-30100		*	14.69	
		REFUND-CRDT BAL CLSD ACCT					
			DANIEL K SULLIVAN				14.69 017001
3/15/21 01542		3/05/21 03052021	202103 300-34300-30100		*	35.05	
		REFUND-CRDT BAL CLSD ACCT					
			PATRICK VASTANO				35.05 017002
3/15/21 01543		3/05/21 03052021	202103 300-34300-30100		*	14.69	
		REFUND-CRDT BAL CLSD ACCT					
			TERRY WILLIAMSON				14.69 017003
			DUNE -DUNES -				
			SHENNING				

AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	5/05/21	PAGE	9
*** CHECK DATES 03/01/2021 - 03/31/2021 ***														
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	#		
3/15/21	00408	3/04/21	3556B625	202103	330	53600	46075		*	7,069.90				
			SUPPLIES											
		3/04/21	3556B625	202103	330	53600	46075		*	6,023.95				
			SUPPLIES											
								XYLEM, INC.				13,093.85	017004	
3/18/21	00355	3/01/21	28728975	202103	310	53600	41000		*	419.90				
			SVCS 03/21											
								AT&T MOBILITY				419.90	017005	
3/18/21	00621	3/16/21	56635	202103	310	51300	51000		*	193.54				
			SUPPLIES											
								COASTAL SUPPLIES				193.54	017006	
3/18/21	00382	3/01/21	567	202103	310	51300	34000		*	1,837.50				
			MGMT FEES 03/21											
								GOVERNMENTAL MANAGEMENT SERVICES				1,837.50	017007	
3/18/21	00515	2/18/21	4883286	202102	320	53600	52200		*	2,861.95				
			CALCIUM CHLORIDE											
		3/11/21	4896404	202103	320	53600	52200		*	3,446.37				
			CALCIUM CHLORIDE											
								HAWKINS, INC.				6,308.32	017008	
3/18/21	01544	3/16/21	SIPINV10	202103	330	53600	46000		*	588.00				
			SVCS 03/21											
								J.HERBERT CORPORATION				588.00	017009	
3/18/21	01101	3/10/21	05777N	202103	320	53600	46000		*	7,836.10				
			EXHAUST BLOWER WHEEL/SHAF											
								KCH SERVICES, INC.				7,836.10	017010	
3/18/21	01319	3/15/21	314192	202102	310	51300	64011		*	3,011.40				
			SVCS 02/21											
								MEAD & HUNT				3,011.40	017011	
3/18/21	01138	2/28/21	65809123	202102	320	53600	52200		*	425.63				
			CO2 BULK											
								NUCO2				425.63	017012	
3/18/21	00688	3/11/21	355936	202103	320	53600	52200		*	564.45				
			HYPOCHLORITE SOLUTIONS											
		3/11/21	355936	202103	330	53600	52200		*	282.23				
			HYPOCHLORITE SOLUTIONS											
								ODYSSEY MANUFACTURING COMPANY				846.68	017013	
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DUNE -DUNES - SHENNING														

DUNE -DUNES - SHENNING

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
3/18/21	00405	3/04/21 25265	202103 330-53600-34900	RINSED DEWATERING BOX	*	1,800.00	
		3/05/21 25266	202103 330-53600-34900	RINSED DEWATERING BOX	*	1,800.00	
				RAINBOW RANCH			3,600.00 017014
3/18/21	00137	2/16/21 38671	202102 310-51300-51000	SUPPLIES	*	99.96	
		2/24/21 37031	202102 310-51300-51000	SUPPLIES	*	299.98	
				STAPLES CREDIT PLAN			399.94 017015
3/18/21	00955	2/10/21 87777	202102 310-51300-51000	DURABRIGHT ULTR	*	46.07	
		2/11/21 75667	202102 310-53600-52010	BANJO	*	27.08	
		2/11/21 99943	202102 310-53600-52010	TOOL BAGS	*	74.99	
		2/12/21 35964	202102 310-53600-52010	TOOL BAGS	*	74.99	
		2/12/21 79389	202102 310-53600-52010	CAMLOCK GASKET FITTING	*	56.84	
		2/13/21 47793	202102 310-53600-52010	PLIERS & WRENC	*	109.35	
		2/15/21 47896	202102 310-51300-51000	3 SPEED SMALL RO	*	24.93	
		2/16/21 67655	202102 330-53600-46000	APC BACKUPS	*	199.00	
		2/17/21 64446	202102 330-53600-46000	UPS BATTERY BA	*	164.99	
		2/17/21 85894	202102 320-53600-46000	BIOPHARM PH/OXYGEN REDUC	*	220.29	
		2/18/21 0514W	202102 330-53600-52000	CASH TO CREDIT	*	179.70-	
		2/22/21 45865	202102 320-53600-46000	8 PIECE PHILLIPS	*	74.85	
		2/22/21 85943	202102 320-53600-46000	HACH BUFFER	*	123.00	
		2/23/21 86456	202102 340-53600-46000	LOAD BINDER	*	199.99	
		2/24/21 55578	202102 330-53600-52000	MICROFLEX SAFEGRIP	*	979.95	
		2/25/21 34334	202102 310-53600-52000	SCREEN PROTECTOR	*	109.05	
		2/27/21 86357	202102 310-53600-52010	REFUND	*	163.18-	

DUNE -DUNES - SHENNING

AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	5/05/21	PAGE	11
*** CHECK DATES	03/01/2021 - 03/31/2021		***										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		37895	202102 310-53600-52010		*	199.96	
		GEARDRIVE WRENCH					
2/28/21		98376	202102 310-53600-52010		*	193.63	
		8 PIECE PHILLIPS					
3/06/21		44694	202103 310-53600-52000		*	139.95	
		GATORADE POWDER					
							2,676.03 017017
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3/18/21	00408	3/08/21 40107425	202103 310-51300-64002		*	55,957.40	
		SUPPLIES					
							55,957.40 017018
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3/22/21	01539	3/05/21 03052021	202103 300-34300-30100		*	14.69	
		REFUND-CRDT BAL CLSD ACCT					
							14.69 017019
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3/24/21	00613	12/31/20 588892	202012 320-53600-34800		*	75.00	
		DRINKING WATER					
		12/31/20 588893	202012 330-53600-34800		*	1,155.50	
		WASTEWATER					
							1,230.50 017020
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3/24/21	01164	3/16/21 33514802	202104 310-53600-41000		*	633.63	
		SVCS 04/21					
							633.63 017021
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3/24/21	00305	3/19/21 14493257	202102 320-53600-43100		*	2.33	
		SVCS 02/21					
		3/19/21 14495672	202102 320-53600-43100		*	2.33	
		SVCS 02/21					
		3/19/21 14496952	202102 340-53600-43300		*	9,266.08	
		SVCS 02/21					
		3/19/21 14501643	202102 340-53600-43300		*	59.23	
		SVCS 02/21					
							9,329.97 017022
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3/24/21	00770	3/17/21 38539	202102 320-53600-46000		*	270.00	
		TROUBLESHOOT LIGHT CONTAC					
							270.00 017023
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3/24/21	00515	3/18/21 4901165	202103 320-53600-52200		*	2,926.03	
		CALCIUM CHLORIDE					
							2,926.03 017024
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3/24/21	00298	2/18/21 3014828	202102 310-53600-52010		*	83.29	
		SUPPLIES					
							83.29 017025
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DUNE -DUNES - SHENNING							

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
3/24/21	01045	3/19/21 FL134374	202103 330-53600-46000	TRI-POWER BELT	*	128.80	
				MOTION INDUSTRIES, INC			128.80 017026
3/24/21	01138	3/09/21 65844125	202103 320-53600-52200	CO2 BULK	*	435.06	
				NUCO2			435.06 017027
3/24/21	00698	3/18/21 72941	202103 310-53600-46100	VEHICLE REPAIRS	*	130.43	
				PALM COAST AUTO REPAIR			130.43 017028
3/24/21	00603	3/18/21 110968	202103 310-53600-44000	COPIER LEASE	*	44.00	
				SMART TECHNOLOGIES			44.00 017029
3/24/21	00131	3/24/21 03242021	202103 300-15100-10000	TXFER EXCESS FUNDS SBA	*	200,000.00	
				STATE BOARD OF ADMINISTRATION			200,000.00 017030
3/24/21	00020	3/15/21 77731	202103 320-53600-46050	SUPPLIES	*	627.67	
		3/18/21 77779	202103 340-53600-46050	SUPPLIES	*	435.43	
				SUNSTATE METER AND SUPPLY, INC.			1,063.10 017031
TOTAL FOR BANK D						408,414.19	
TOTAL FOR REGISTER						408,414.19	





\*\*\* CHECK DATES 03/01/2021 - 03/31/2021 \*\*\*  
DUNES CDD - BRIDGE FUND  
BANK E DUNES - BRIDGE

DATE CHECK	VEND#	.....INVOICE.....	...EXPENSED TO...	VENDOR NAME			STATUS	AMOUNT	....CHECK.....	
		DATE	INVOICE	YRMO	DPT	ACCT# SUB SUBCLASS			AMOUNT	#
3/04/21	00180	2/17/21	63182	202009	300	13100-10000	*	1,223.24		
			WC 10/01/19-10/01/2020							
		2/17/21	63182	202009	300	13100-10100	*	229.50		
			WC 10/01/19-10/01/2020							
		2/17/21	63182	202009	320	54900-24000	*	842.26		
			WC 10/01/19-10/01/2020							
		2/17/21	63182	202009	320	53800-24000	*	229.50		
			WC 10/01/19-10/01/2020							
		2/17/21	63182	202009	300	20700-10000	*	229.50-		
			WC 10/01/19-10/01/2020							
		2/17/21	63182	202009	310	53600-24000	*	1,223.24		
			WC 10/01/19-10/01/2020							
		2/17/21	63182	202009	300	20700-10000	*	1,223.24-		
			WC 10/01/19-10/01/2020							
						PREFERRED GOVERNMENTAL INSURANCE			2,295.00	007728
3/04/21	00278	1/11/21	53386	202101	320	54900-52000	*	134.90		
			FEBREZE AIR FRESHENER							
		1/11/21	554463	202101	320	54900-52000	*	36.99		
			30 ROLLS ROLLXY							
		1/16/21	54665	202101	320	54900-52000	*	104.12		
			COFFEEDONUT SHOP							
		1/27/21	83494	202101	320	54900-52000	*	148.50		
			TN760 2-PACK							
		2/01/21	33595	202102	320	54900-46002	*	43.90		
			SIGN BRACKET							
		2/01/21	35368	202102	320	54900-46002	*	60.95		
			SIGN POST							
		2/04/21	58658	202102	320	54900-52000	*	54.97		
			FIRST AID SUPPLIES							
						SYNCB/AMAZON			584.33	007729
3/04/21	00061	2/24/21	85135540	202103	320	54900-46000	*	328.28		
			SVCS 03/21							
						WASTE MANAGEMENT INC. OF FLORIDA			328.28	007730
3/15/21	00184	2/28/21	0321	202103	300	13100-10000	*	199.30		
			INS 03/21							
		2/28/21	0321	202103	310	53600-23000	*	199.30		
			INS 03/21							
		2/28/21	0321	202103	320	54900-23000	*	31.49		
			INS 03/21							
		2/28/21	0321	202103	300	20700-10000	*	199.30-		
			INS 03/21							
						AMERICAN HERITAGE LIFE INS COMPANY			230.79	007731
						DUNE -DUNES -				
						SHENNING				

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
3/15/21	00336	3/04/21 34097001	202103 320-54900-41000		*	371.87	
		SVCS 03/21		BRIGHT HOUSE NETWORKS			371.87 007732
3/15/21	00189	3/09/21 56583	202103 320-54900-52000		*	39.98	
		SUPPLIES		COASTAL SUPPLIES			39.98 007733
3/15/21	00211	3/05/21 123828	202102 320-54900-64001		*	5,600.00	
		SVCS THRU 02/14/21		CPH ENGINEERS, INC.			5,600.00 007734
3/15/21	00251	3/08/21 38489	202102 320-54900-46002		*	285.90	
		REPAIR PVC CONDUIT		ECONOMY ELECTRIC COMPANY			285.90 007735
3/15/21	00014	2/25/21 02998-02	202102 320-54900-43000		*	210.40	
		SVCS 02/21			*	89.22	
		2/25/21 04979-02	202102 320-54900-43000		*	435.95	
		SVCS 02/21			*	79.23	
		2/25/21 05950-02	202102 320-54900-43000		*	26.77	
		SVCS 02/21			*	36.09	
		2/26/21 06601-02	202102 320-54900-43000		*	29.35	
		SVCS 02/21			*	27.23	
		2/26/21 07438-02	202102 320-54900-46002		*		
		SVCS 02/21			*		
		2/26/21 25021-02	202102 320-54900-46002		*		
		SVCS 02/21			*		
		2/26/21 56431-02	202102 320-54900-46002		*		
		SVCS 02/21			*		
		2/26/21 84435-02	202102 320-54900-46002		*		
		SVCS 02/21		FLORIDA POWER & LIGHT CO.			934.24 007736
3/15/21	00180	4/01/21 COM#6253	202104 300-13100-10000		*	1,186.86	
		WC INS 04/21			*	222.68	
		4/01/21 COM#6253	202104 300-13100-10100		*	817.21	
		WC INS 04/21			*	222.68	
		4/01/21 COM#6253	202104 320-54900-24000		*	222.68	
		WC INS 04/21			*	1,186.86	
		4/01/21 COM#6253	202104 300-20700-10000		*		
		WC INS 04/21			*		
		4/01/21 COM#6253	202104 310-53600-24000		*		
		WC INS 04/21			*		

DUNE -DUNES - SHENNING



CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
3/18/21	00153	3/12/21 3-0221	202102 320-54900-64004		*	2,548.50	
		SVCS 02/21		KISINGER CAMPO & ASSOCIATES CORP.			2,548.50 007743
3/18/21	00340	3/10/21 22703	202102 300-13100-10000		*	1,650.50	
		PROACTIVE IT SVCS 02/21					
		3/10/21 22703	202102 300-13100-10100		*	40.00	
		PROACTIVE IT SVCS 02/21					
		3/10/21 22703	202102 310-51300-49100		*	40.00	
		PROACTIVE IT SVCS 02/21					
		3/10/21 22703	202102 310-53600-41000		*	1,650.50	
		PROACTIVE IT SVCS 02/21					
		3/10/21 22703	202102 320-54900-34300		*	1,650.50	
		PROACTIVE IT SVCS 02/21					
		3/10/21 22703	202102 300-20700-10000		*	40.00-	
		PROACTIVE IT SVCS 02/21					
		3/10/21 22703	202102 300-20700-10000		*	1,650.50-	
		PROACTIVE IT SVCS 02/21					
				MPOWER DATA SOLUTIONS			3,341.00 007744
3/18/21	00278	2/01/21 65474	202102 320-54900-52000		*	142.61	
		BROTHER GENUINE 2 PACK					
		2/11/21 33555	202102 320-54900-52000		*	39.30	
		VICTOR ALLEN COFFEE					
		2/11/21 34498	202102 320-54900-52000		*	61.73	
		VICTOR ALLEN COFFEE					
		3/02/21 78454	202103 320-54900-52000		*	72.15	
		VICTOR ALLEN COFFEE DECAF					
				SYNCB/AMAZON			315.79 007745
3/18/21	00346	3/15/21 70701372	202103 300-13100-10000		*	667.37	
		FUEL					
		3/15/21 70701372	202103 310-53600-52100		*	667.37	
		FUEL					
		3/15/21 70701372	202103 320-54900-46000		*	93.55	
		FUEL					
		3/15/21 70701372	202103 300-20700-10000		*	667.37-	
		FUEL					
				WEX BANK			760.92 007746
3/24/21	00354	3/01/21 996	202103 320-54900-46002		*	7,997.00	
		MAINT 03/21					
				AFFORDABLE LAWN & LANDSCAPING			7,997.00 007747
3/24/21	00185	3/01/21 317	202103 320-54900-46000		*	1,100.00	
		MAINT 03/21					
				ALL AMERICAN MAINTENANCE OF FLAGLER			1,100.00 007748
				DUNE -DUNES - SHENNING			

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
3/24/21	00132	3/19/21 14492883	202103 320-54900-43000 SVCS 02/21	CITY OF PALM COAST	*	756.53	756.53 007749
3/24/21	00189	2/02/21 56296	202102 320-54900-52000 SUPPLIES	COASTAL SUPPLIES	*	187.43	187.43 007750
3/24/21	00366	3/22/21 04346350	202104 300-13100-10000 INS 04/21-		*	927.05	
		3/22/21 04346350	202104 300-13100-10100 INS 04/21-		*	144.99	
		3/22/21 04346350	202104 320-54900-23000 INS 04/21-		*	387.30	
		3/22/21 04346350	202104 320-53800-23000 INS 04/21-		*	144.99	
		3/22/21 04346350	202104 300-20700-10000 INS 04/21-		*	144.99-	
		3/22/21 04346350	202104 310-53600-23000 INS 04/21-		*	927.05	
		3/22/21 04346350	202104 300-20700-10000 INS 04/21-		*	927.05-	
				FIRST UNUM LIFE INSURANCE COMPANY			1,459.34 007751
3/24/21	00220	3/17/21 72905	202103 320-54900-46000 VEHICLE REPAIRS	PALM COAST AUTO REPAIR	*	712.35	712.35 007752
TOTAL FOR BANK E						138,259.43	
TOTAL FOR REGISTER						138,259.43	