

Dunes
Community Development District

September 11, 2020

Dunes Community Development District Agenda

Friday
September 11, 2020
9:30 a.m.

Meeting Via Zoom:
<https://us02web.zoom.us/j/81600011091>
Call in #: (929) 205-6099
Meeting ID: 816 0001 1091

- I. Roll Call & Agenda
- II. Approval of the Minutes
 - A. August 14, 2020 Meeting
- III. Audience Comments
- IV. Reports and Discussion Items
 - Discussion on Capacity Fee Issues for Commercial Accounts
 - Discussion on Stormwater Utility / Reclaimed Flow
 - Renaissance / Beach Walk Development Update
 - B. Consideration of Designating a Regular Meeting Schedule for Fiscal Year 2021
 - C. Acceptance of Engagement Letter from Grau & Associates for the Fiscal Year 2020 Audit
 - D. Consideration of Mead & Hunt's Risk and Resilience / Emergency Response Plan Proposal
- V. Staff Reports
 - Attorney
 - E. Engineer – Report
 - Manager
 - F. Bridge Report for August

G. Additional Budget Items Report

VI. Supervisors' Requests and Audience Comments

VII. Financial Reports

H. Balance Sheet & Income Statement

I. Community Projects Schedule

J. Assessment Receipts Schedule

K. Approval of Check Register

VIII. Next Meeting Scheduled for October 9, 2020 @ 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, August 14, 2020 at 9:30 a.m. using *Zoom* media technology pursuant to Executive Orders 20-52, 20-69 and 20-193 issued by Governor DeSantis, including any extensions or supplements thereof, and pursuant to Section 120.54(5)(b)2., *Florida Statutes*.

Present and constituting a quorum were:

John G. Leckie, Jr.	Chairman
Gary Crahan	Vice Chairman
George DeGiovanni	Assistant Secretary
Charles Swinburn	Assistant Secretary
Dennis Vohs	Treasurer

Also present were:

Greg Peugh	District Manager
Jim Perry	District Representative
Michael Chiumento	District Counsel
Dave Ponitz	District Engineer

The following is a summary of the discussions and actions taken at the August 14, 2020 meeting. An audio copy of the proceedings can be obtained by contacting the District Representative.

FIRST ORDER OF BUSINESS

Roll Call

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

SECOND ORDER OF BUSINESS

Approval of Minutes

A. July 10, 2020 Meeting

Mr. Crahan provided revisions, which will be included in the final copy.

On MOTION by Mr. Crahan seconded by Mr. DeGiovanni with all in favor the minutes of the July 10, 2020 meeting were approved as revised.

THIRD ORDER OF BUSINESS

Audience Comments

There being none, the next item followed.

FOURTH ORDER OF BUSINESS**Public Hearing to Adopt the Budgets for
Fiscal Year 2021**

On MOTION by Mr. Vohs seconded by Mr. Crahan with all in favor the public hearing was opened.

There being no members of the public present, a motion to close the public hearing followed.

On MOTION by Mr. Vohs seconded by Mr. DeGiovanni with all in favor the public hearing was closed.

B. Fiscal Year 2021 Budget

Mr. Peugh noted the budget is substantially the same as it was presented at the July meeting. To balance the general fund budget, revenue has been pulled from the bridge fund rather than the water and sewer fund. Expenditures are up about \$68,000 from Fiscal Year 2020, the largest increase of which is \$50,000 for the capital stormwater utility funding and salaries are up \$7,000. Water and Sewer Fund revenue is approximately the same as last year. Expenditures are up almost \$126,000, largely due to an increase in salaries, property insurance and repairs and replacements. We're hoping the revenue will creep up with the newly installed meter replacements. The revenue remained flat for the bridge fund. The expenditures are up approximately \$128,000, largely due to an increase in salaries, property insurance, Parkway repairs, DOT bridge inspection due this year, and medical insurance. In regard to the capital improvements I added two items to the bridge budget, the bridge repair construction, engineering and inspection services estimated total is \$90,000 for the project that is intended to be bid for ladder removal, cathodic protection and other miscellaneous repairs. The toll plaza construction, engineering and inspection estimated total is \$60,000

C. Resolution 2020-03, Approving the Transfer of Funds from the Bridge, Water & Sewer Funds and General Fund Surplus to the General Fund for FY 2021

On MOTION by Mr. Crahan seconded by Mr. Vohs with all in favor resolution 2020-03 was approved.

D. Resolution 2020-04, Adopting the General Fund Budget for FY 2021

On MOTION by Mr. Vohs seconded by Mr. Crahan with all in favor resolution 2020-04 was approved.

E. Resolution 2020-05, Levying Assessments for FY2021

On MOTION by Mr. DeGiovanni seconded by Mr. Vohs with all in favor resolution 2020-05 was approved.

F. Resolution 2020-06, Adopting the Water & Sewer Fund Budget for FY 2021

On MOTION by Mr. Crahan seconded by Mr. DeGiovanni with all in favor resolution 2020-06 was approved.

G. Resolution 2020-07, Adopting the Bridge Fund Budget for FY 2021

On MOTION by Mr. Vohs seconded by Mr. Swinburn with all in favor resolution 2020-07 was approved.

H. Resolution 2020-08, Adopting the Section 125 Cafeteria Plan

On MOTION by Mr. DeGiovanni seconded by Mr. Swinburn with all in favor resolution 2020-08 was approved.

FIFTH ORDER OF BUSINESS**Reports and Discussion Items****Discussion on Capacity Fee Issues for Commercial Accounts**

Mr. Peugh stated not much has changed since the last meeting in regard to commercial accounts. We had one person pay on the residential over capacity letter. We sent out 16 letters; 11 were rescinded, two have paid and three are now past due. Cinnamon Beach has completed several repairs so we're waiting until the end of September and then we will look at the water records to see what, if anything they owe us and it's the same for Discovery Center.

Discussion on Stormwater Utility / Reclaimed Flow

Mr. Peugh stated CDM is continuing to digitize the plans and are working on the parcel counts. They're also going through our accounting system and working on how to integrate it if we want to do the billing. They're doing a fantastic job.

Mr. Peugh continued; reuse is the same as last month. The pump has been re-bid by Palm Coast. We expect it to be installed in the next four to five months based on delivery times.

Renaissance / Beach Walk Development Update

Mr. Peugh stated I do not have a status update on Renaissance. Beach Walk has to go to the planning and zoning board in September to reapprove their plat.

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

Mr. Chiumento reported to the Board that there is no record of how title was obtained by the Ocean Hammock POA for the parcel of property the District is trying to purchase near the four-way intersection; an underwriter has been retained to do some research before the purchase can be completed.

I. Engineer - Report

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

Manager**J. Bridge Report for July**

Mr. Peugh stated vehicle traffic was down about 0.10% and revenue was up about 0.40%. We shut the tolls off for one day during Hurricane Isaias. The credit card machines are in the booth. There were lots of issues the first week but we've worked through them and got it going. The preliminary data that I've gotten for the period of 10 days, we were expecting 40 trips and we're over 80 right now. We have 20,160 accounts currently and 6,230 people are using the website. We have sold over 16,384 loyalty cards so that program has been very popular.

Miscellaneous Items

Mr. Peugh stated we just received a request for installation of fiber optic somewhere down the connector road, up to Camino Del Mar and Hammock Dunes Parkway intersection, then up Hammock Dunes Parkway to the north and then west on Jungle Hut. Once I get actual plans, I will show you all. I told them they need to sign an easement agreement with us and then we can decide if we need to charge them for it.

We start replacing landscaping on Hammock Dunes Parkway from the four-way stop north, almost to Jungle Hut. Between January and February, they will start to bloom enough that you can get a sense of the coloring and at that point we can decide if you like the colors or not. Our goal is to beautify it. Going up the approach to the bridge from the Island side toward the tollbooth it's looking kind of scraggly so we've talked about a massive planting there but with the construction that may occur with the four-way stop I'm going to look at sodding that.

We're up to 530 accounts on the utility payment website out of the approximately 2,000 accounts.

K. Additional Budget Items Report

A copy of the additional budget items report was included in the agenda package.

SEVENTH ORDER OF BUSINESS

Supervisors' Requests and Audience Comments

Mr. Crahan asked why do we still have the Cline project still showing on the community projects sheet? It's been long done and paid.

Mr. Peugh responded we can take it off. The balance of the construction account as of June 30th was \$96,141.10. You asked me to look into how to close it with Grau. The agreement did not speak to that, correct Michael?

Mr. Chiumento stated my opinion is that the agreement is silent as to what we would do with interest, however the agreement is clear that \$1.8 million was our money and we were going to give them 'X' amount of dollars to use for community projects. Our opinion is the money is ours and any interest used on it is ours, but it does need to be used for community projects.

Mr. DeGiovanni stated I thought last time we talked about using the funds for all of the work that's being done at the bridge since it's an improvement for the community to get access to the bridge.

Mr. Leckie stated you could use it for the sodding Greg just talked about as well.

Mr. Peugh stated we will start pulling money out of that. I'll run the projects by you as we decide to do them and make sure everybody is in agreement that it is beautification for the good of the community and go from there.

Mr. Swinburn asked do we have anymore feedback from the Ocean Hammock Homeowners Association or A1A people about the signaling proposal at the intersection?

Mr. Peugh stated the feedback that I've been hearing is they are not in favor of it. I'd like to finalize the preliminary design so I'll have some exhibits that I can go to the Homeowners Association and A1A scenic committee with and let them know we're doing it for safety and get their comments.

Mr. Swinburn asked has there been an agreement reached with the Hammock Dunes HOA about them not clogging up our system with leaves?

Mr. Peugh stated the landscaping company said they do not blow leaves into the storm grates. He said the mature oak areas bring down a ton of leaves and I've talked to Travis Houk and Ralph Dumpke about allocating some funds during the spring to street sweep and he said they would be going forward with that.

EIGHTH ORDER OF BUSINESS

Financial Reports

- L. Balance Sheet & Income Statement**
- M. Assessment Receipts Schedule**
- N. Community Projects Schedule**
- O. Approval of Check Register**

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

NINTH ORDER OF BUSINESS

Next Meeting Scheduled for Friday, September 11, 2020 @ 9:30 a.m.

Mr. Perry informed the Board the Governor extended the Executive Order permitting virtual meetings through October 1st. The September 11, 2020 meeting will be held using Zoom.

TENTH ORDER OF BUSINESS

Adjournment

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

B.



**Notice of Meeting Dates
Dunes Community Development District
Fiscal Year 2021**

The Board of Supervisors of the Dunes Community Development District will hold their meetings for Fiscal Year 2021 at the Dunes CDD Administrative Office, 101 Jungle Hut Road, Palm Coast, Florida at 9:30 a.m. on the second Friday of each month as follows (**except as noted**):

October 9, 2020
November 13, 2020
December 11, 2020
January 8, 2021
February 12, 2021
March 12, 2021
April 9, 2021
May 14, 2021
June 11, 2021
July 9, 2021
August 13, 2021
September 10, 2021

Gregory L. Peugh
District Manager
Dunes Community Development District

C.



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

August 13, 2020

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, 2020. 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, 2020. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2020 audit.

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

Our fee for these services will not exceed \$17,200 for the September 30, 2020 audit, 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.

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



Antonio J. Grau

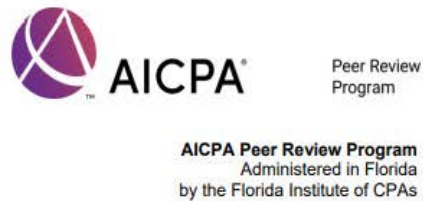
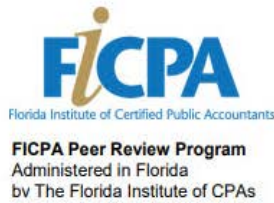
RESPONSE:

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

D.



April 17, 2020

David Ponitz, PE
Utility Manger
Dunes CDD – Utility Division
101 Jungle Hut Road
Palm Coast, FL 32137

Email: dponitz@dunescdd.org
Hard Copy Mailed Only on Request

**DUNES COMMUNITY DEVELOPMENT DISTRICT
RISK AND RESILIENCE ASSESSMENT AND EMERGENCY RESPONSE PLAN**

Dear Dave,

In accordance with your request, we are pleased to offer the attached engineering services proposal to assist with development of a Risk and Resilience Assessment (RRA) and Emergency Response Plan (ERP) for compliance with America's Water Infrastructure Act of 2018.

The reports will fulfill the Environmental Protection Agency's requirements and will be completed prior to the mandated RRA deadline of June 30, 2021.

Should you have any questions or require additional information, please contact our office.

Sincerely,

A blue ink signature of Holly Kremers, written in a cursive style.

Holly Kremers, PE, ENV SP
Resiliency Market Leader

A blue ink signature of Kevin A. Lee, written in a cursive style.

Kevin A. Lee, P.E.
Project Manager

HK/KAL:bf

Attachment: Scope of Services and Fee Estimate

**DUNES COMMUNITY DEVELOPMENT DISTRICT
RISK AND RESILIENCE ASSESSMENT AND EMERGENCY RESPONSE PLAN
SCOPE OF SERVICES AND FEE ESTIMATE**

The Task Order is in conformance with the Agreement for Engineering and Consulting Services dated March 5, 2018 between Dunes Community Development District (DCDD) and Mead & Hunt, Inc. (CONSULTANT) and is referred to herein as the Contract.

ENGINEER'S SERVICES

The project involves preparation of a Risk and Resilience Assessment (RRA) and Emergency Response Plan (ERP) for compliance with America's Water Infrastructure Act of 2018. The RRA and ERP will be completed in accordance with US Environmental Protection Agency (EPA) requirements and will use assessment tools and report templates provided by EPA.

Certification that the RRA has been completed is due to EPA by June 30, 2021. Certification that the ERP has been completed is due to EPA within 6 months of the date the RRA certification is submitted.

SCOPE OF SERVICES

CONSULTANT's Scope of Work includes the following:

TASK 1 – PROJECT MANAGEMENT AND MEETINGS

- CONSULTANT'S Project Manager (PM) will manage the project staff, administer services, attend meetings, and conduct QA/QC activities for all work products.
- Kick-off meeting and project team site visit
- Review meeting for the Draft and Final RRA
- Review meeting for the Draft and Final ERP

TASK 2 – RISK AND RESILIENCE ASSESSMENT (RRA)

Data and Information Collection

CONSULTANT will request data from DCDD required for completion of the RRA and ERP. Available data that will be requested for the assessment includes, but is not limited to, the following information:

- Pipe (size, location, quantity)
- Financial infrastructure
- Physical barriers
- Source water
- Treatment facilities
- Emergency backup power and other redundant systems

- Chemical handling and storage
- Storage and distribution facilities
- Monitoring systems
- Electronic, computer, and automated systems
- Operating permits
- Most recent sanitary survey

Draft RRA

CONSULTANT will develop a draft risk and resilience assessment in compliance with EPA requirements, which requires that the assessment include:

1. the risk to the system from malevolent acts and natural hazards;
2. the resilience of the pipes and constructed conveyances, physical barriers, source water, water collection and intake, pretreatment, treatment, storage and distribution facilities, electronic, computer, or other automated systems (including the security of such systems) which are utilized by the system;
3. the monitoring practices of the system;
4. the financial infrastructure of the system;
5. the use, storage, or handling of various chemicals by the system; and
6. the operation and maintenance of the system.

CONSULTANT will use the Vulnerability Self-Assessment Tool (VSAT) provided by EPA for completion of the assessment. Steps for completing the RRA will include:

1. Asset characterization
2. Threat characterization
3. Consequence analysis
4. Vulnerability analysis
5. Threat likelihood analysis
6. Risk/resilience analysis
7. Risk/resilience management

The draft RRA will be submitted to DCDD for review prior to the review meeting. Electronic copies of the assessment will be provided to DCDD.

Final RRA

Based on the DCDD's draft review comments and discussions at the draft review meeting, CONSULTANT will complete the final RRA. A final review meeting will be conducted to discuss the findings of the report and confirm the RRA meets the requirements for certification to EPA.

RRA Certification

CONSULTANT will facilitate the self-certification process with DCDD. This self-certification will fulfill DCDD's requirement under AWIA.

PHASE 3 – EMERGENCY RESPONSE PLAN (ERP)

Data and Information Collection

CONSULTANT will request data from DCDD required for completion of the ERP. Available data that will be requested for the plan includes, but is not limited to, the following information:

- Information collected for the RRA
- WTP and WRF existing security measures
- Existing emergency planning protocol

Draft ERP

CONSULTANT will develop a draft ERP that incorporates the findings of the RRA, and will include the following as required by EPA:

1. strategies and resources to improve the resilience of the system, including the physical security and cybersecurity of the system;
2. plans and procedures that can be implemented, and identification of equipment that can be utilized, in the event of a malevolent act or natural hazard that threatens the ability of the community water system to deliver safe drinking water;
3. actions, procedures and equipment which can obviate or significantly lessen the impact of a malevolent act or natural hazard on the public health and the safety and supply of drinking water provided to communities and individuals, including the development of alternative source water options, relocation of water intakes and construction of flood protection barriers; and
4. strategies that can be used to aid in the detection of malevolent acts or natural hazards that threaten the security or resilience of the system.

CONSULTANT will use the ERP template provided by EPA. The draft ERP will be submitted to DCDD for review prior to the review meeting. Electronic copies of the plan will be provided to DCDD.

Final ERP

Based on DCDD's draft review comments and discussions at the draft review meeting, CONSULTANT will complete the final ERP. A final review meeting will be conducted to discuss the protocol developed in the plan and confirm the ERP meets the requirements for certification to EPA.

ERP Certification

CONSULTANT will facilitate the self-certification process with DCDD. This self-certification will fulfill DCDD's requirement under AWIA.

SCHEDULE

The schedule requires that Notice to Proceed be issued prior to March 1, 2021 in order to ensure EPA deadlines are met.

TASK A – Project Management	Throughout project
TASK B – Risk and Resilience Assessment	90 days from NTP, no later than June 30, 2021
TASK C – Emergency Response Plan	120 days from NTP, no later than 6 months after RRA certification is submitted to EPA

EXCLUSIONS

The scope of work does not include effort related to development of a Capital Improvement Program, engineering services for recommended improvements that may arise from the RRA, or other tasks not specifically outlined herein.

COMPENSATION

CONSULTANT shall complete the above service for a total price of \$38,063. All fees will be billed lump sum.

TASK A – Project Management and Meetings	\$ 7,199
TASK B – Risk and Resilience Assessment	\$ 18,820
TASK C – Emergency Response Plan	\$ 12,044
Totals Tasks A-C	\$ 38,063

For: MEAD & HUNT, INC.

By:

Name: Brad Blais, P.E.

Title: Vice President/Market Leader

For: DUNES COMMUNITY
DEVELOPMENT DISTRICT

By:

Name:

Title:

*The above person is authorized to
sign for Client and bind the Client to
the terms hereof.*

Date: April 17, 2020

Approval:

Date:

Approval

“PURSUANT TO FLORIDA STATUTE SECTION 558.0035,
AN INDIVIDUAL EMPLOYEE OR AGENT OF MEAD & HUNT
INC., MAY NOT BE HELD INDIVIDUALLY LIABLE FOR
NEGLIGENCE.”



DUNES COMMUNITY DEVELOPMENT DISTRICT
RISK AND RESILIENCE ASSESSMENT AND EMERGENCY RESPONSE PLAN

ESTIMATED MANHOUR SCHEDULE
APRIL 17, 2020

Phase Reference	Description	Principal (hours)	Project Manager (hours)	Project Engineer (hours)	Engineer Intern (hours)	CAD Technician (hours)	Admin Assistant (hours)		Total Task (\$)
	Hourly Rate	\$196.00	\$179.00	\$165.00	\$120.00	\$109.00	\$89.00		See Below
1	Project Management and Meetings								
	Project Coordination (Assume 1 hr/week for project duration)	0	16	0	0	0	4		\$ 3,220.00
	Kick-Off Meeting and Site Visit	2	2	2	2	0	1		\$ 1,409.00
	RRA Review Meetings (draft and final)	0	4	0	4	0	1		\$ 1,285.00
	ERP Review Meetings (draft and final)	0	4	0	4	0	1		\$ 1,285.00
	Subtotals	2	26	2	10	0	7		\$ 7,199.00
2	Risk and Resilience Assessment (RRA)								
	Data Collection and Review	0	2	0	8	0	0		\$ 1,318.00
	Draft RRA	0	2	32	40	8	4		\$ 11,666.00
	Draft RRA QA/QC	4	0	0	0	0	0		\$ 784.00
	Final RRA	0	2	8	12	4	4		\$ 3,910.00
	Final RRA QA/QC	4	0	0	0	0	0		\$ 784.00
	RRA Certification	0	2	0	0	0	0		\$ 358.00
	Subtotals	8	8	40	60	12	8		\$ 18,820.00
3	Emergency Response Plan (ERP)								
	Data Collection and Review	0	2	0	4	0	0		\$ 838.00
	Draft ERP	0	0	8	32	8	0		\$ 6,032.00
	Draft ERP QA/QC	4	0	0	0	0	4		\$ 1,140.00
	Final ERP	0	0	4	12	4	0		\$ 2,536.00
	Final ERP QA/QC	4	0	0	0	0	4		\$ 1,140.00
	ERP Certification	0	2	0	0	0	0		\$ 358.00
	Subtotals	8	4	12	48	12	8		\$ 12,044.00
	TOTAL ALL TASKS	18	38	54	118	24	23		\$ 38,063.00
7	Subconsultant/Reimbursables Breakdown:						Lump Sum Total		\$ 38,063.00
	Description						Subs/Reimbursables		\$ -
	Amount								
	Survey Allowance								
	Geotech Allowance								
	Printing/Reproduction/Postage								
	Total						GRAND TOTAL		\$ 38,063

Notes:

E.

- IV. Engineer

Intersection Improvement Project (Hammock Dunes Pkwy & Camino del Mar)

KCA provided a proposal to perform an intersection study for identifying level of service conditions and to assess viable options to improve the intersection. Staff received final report in May 2019 that included considerations for evaluating future intersection needs based on appropriate annual traffic growth rate projections. Staff received updates to preliminary right-of-way plans, Engineer's cost estimate and Auto-turn exhibits in response to staff plans review comments. Nothing new to report.

HD Parkway - ICWW Bridge - Repair Plans

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

Received and reviewed final plans, bid documents along with engineers cost estimate (\$ 1.131 Million). Project bid advertisement was published in the News Journal on August 18, 2020 with bid receipt date currently established for September 16, 2020. An optional virtual pre-bid meeting was held on September 2, 2020. Construction budget is scheduled for availability in FY 2020-21. Upon receipt of responsive bids, a contract award request will be presented to the Board of Supervisors for consideration after October 2020.

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. Staff awaiting receipt of revised shop drawings for final review along with contractor's receipt of Flagler Co. permit.

Priority 4 Facilities (2020-21): LS-16, Ocean Way N Status: Staff issued 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.

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. Membranes will be compared based on expected finished water quality, capital, and operational costs. Staff has been providing various information sources to the consultant for assisting the membrane evaluation to include plant record drawings, water sampling and testing lab records along with plant capacity analysis reports.

Upon completion and selection of desired products, the consultant is tasked with preparing permit modifications, technical specifications, procurement and/ or bid documents and construction phase oversight for assisting the District with this project. Received 2nd draft of report from consultant on July 28, 2020. Staff met with M&H consultant on August 24 to discuss outstanding comments and final report recommendations. Awaiting receipt of final engineering report along with draft requests for proposals for soliciting manufacturer costs and confirmation of membrane performance characteristics for comparison and eventual procurement.

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. A virtual team meeting was held with consultant and staff on July 28, 2020 to present the stormwater system inventory GIS tool operating characteristics developed up to this point. An overall adobe formatted atlas with key sheet was also provided as an alternate deliverable for the overall system and to assist field reconnaissance of outstanding piping, pond, and outfall information. Staff is prioritizing additional information needs areas to assist consultant completion of the stormwater system inventory and attributes. Nothing new to report.

Hammock Dunes Bridge Toll Facility Improvements

The engineer approved contractor shop drawings for the new 35KW diesel generator and automatic transfer switch. Contractor indicates work to begin on the base bid portion of the project upon successful delivery of generator equipment. Contractor Pay Application No. 1 in the amount of \$10,800 was approved.

WTP High Service Pumps (HSP) Roof & Materials Storage Bins

The District's capital improvements program includes this project initiative to construct a roof structure over the water distribution system header pump assemblies for purpose of maximizing life expectancy of critical operating equipment

by providing weather and corrosion protection and shelter for staff tasked with maintaining these system components. CPH, Inc. was issued a purchase order to perform architectural and structural engineering design related services for the project in February 2020. Staff received final plans with all comments addressed. Awaiting update of engineer's preliminary cost estimate to confirm budget established for the project is accurate prior to initiating permit application process with Flagler Co. Nothing new to report.

Equipment Surplus Bid ITS 20-001

District staff prepared bid advertisement and response form for GEM vehicle and dump trailer for bid receipt date of September 24, 2020 at 2:00 PM. Interested bidders may inspect the equipment at 101 Jungle Hut Road on Thursday, September 10, 2020.

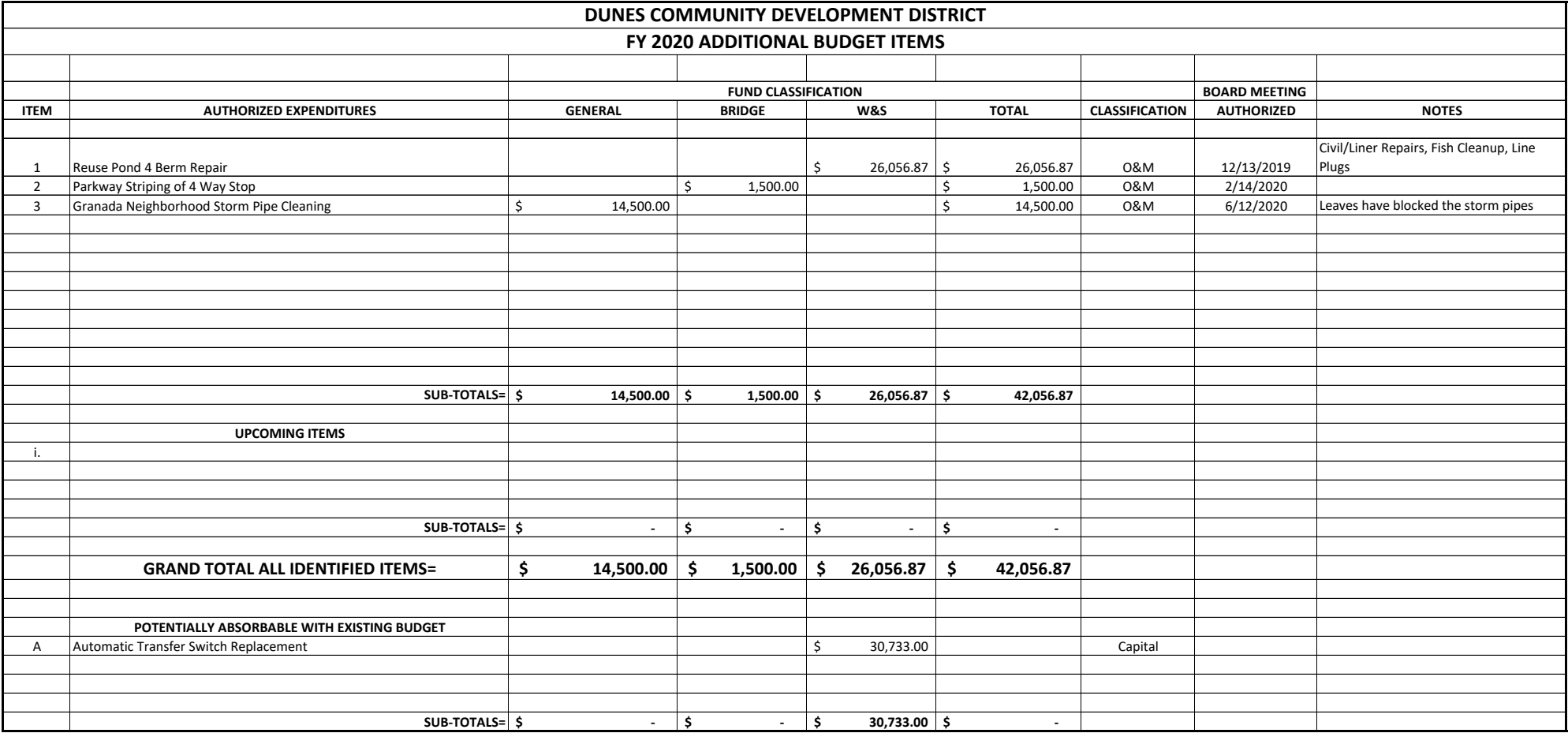
F.



FISCAL YEAR 2020 TOLL REVENUES

FY 2020	REVENUES						VEHICLES TRIPS						\$/VEHICLE
			%	TOTAL	PREVIOUS	% CHANGE		PREVIOUS	% CHANGE			TURN ARND/	
		BRIDGE	CASH/	MONTHLY	YEAR	FROM PRIOR		YEAR	FROM PRIOR		BRIDGE	VIOLATION/	
MONTH	CASH	PASS	BPASS	COLLECTIONS	COLLECTIONS	YEAR	TOTAL	VEHICLES	YEAR	CASH	PASS	EMPLOYEE	
OCTOBER 2019	\$ 57,899.00	\$ 70,985.66	81.56%	\$ 128,884.66	\$ 130,734.75	-1.44%	165,694	157,518	5.19%	28,347	133,227	4,120	\$ 0.777847
NOVEMBER 2019	\$ 55,574.00	\$ 68,455.35	81.18%	\$ 124,029.35	\$ 124,332.37	-0.24%	159,314	151,607	5.08%	27,273	128,259	3,782	\$ 0.778521
DECEMBER 2019	\$ 55,579.50	\$ 70,217.83	79.15%	\$ 125,797.33	\$ 123,718.15	1.65%	162,010	150,561	7.60%	27,354	130,741	3,915	\$ 0.776479
JANUARY 2020	\$ 52,468.50	\$ 75,695.36	69.32%	\$ 128,163.86	\$ 127,339.90	0.64%	171,138	159,652	7.19%	25,782	141,129	4,227	\$ 0.748892
FEBRUARY 2020	\$ 57,601.00	\$ 74,327.40	77.50%	\$ 131,928.40	\$ 133,114.14	-0.90%	169,696	161,300	5.21%	28,350	137,443	3,903	\$ 0.777440
MARCH 2020	\$ 63,817.50	\$ 70,048.02	91.11%	\$ 133,865.52	\$ 168,387.79	-25.79%	164,738	190,982	-13.74%	31,284	129,207	4,247	\$ 0.812596
APRIL 2020	\$ 1,990.00	\$ 3,326.13	59.83%	\$ 5,316.13	\$ 155,191.92	-2819.26%	109,810	181,265	-39.42%	951	6,139	102,720	\$ 0.048412
MAY 2020	\$ 62,094.00	\$ 58,483.59	106.17%	\$ 120,577.59	\$ 153,375.03	-27.20%	158,808	178,825	-11.19%	30,531	108,383	19,894	\$ 0.759266
JUNE 2020	\$ 78,034.50	\$ 71,755.76	108.75%	\$ 149,790.26	\$ 151,199.06	-0.94%	172,911	167,894	2.99%	38,447	128,958	5,506	\$ 0.866285
JULY 2020	\$ 84,076.50	\$ 75,150.31	111.88%	\$ 159,226.81	\$ 158,633.96	0.37%	179,788	179,953	-0.09%	42,039	133,302	4,447	\$ 0.885636
AUGUST 2020	\$ 62,956.00	\$ 67,626.23	93.09%	\$ 130,582.23	\$ 131,704.16	-0.86%	162,252	162,872	-0.38%	33,517	121,719	7,016	\$ 0.804811
SEPTEMBER 2020					\$ 98,300.89		0	128,892	-100.00%				#DIV/0!
					\$ 1,656,032.12			1,971,321					
TOTALS=	\$ 632,090.50	\$ 706,071.64		\$ 1,338,162.14	-19.19%		1,776,159			313,875	1,298,507	163,777	
PERCENT OF TOTAL=	47.2%	52.8%								17.7%	73.1%	9.2%	
AVERAGES=	\$ 57,462.77	\$ 64,188.33	87.23%	\$ 121,651.10			148,013			28,534	118,046	14,889	
12 MONTH PROJECTION=	\$ 689,553.27	\$ 770,259.97		\$ 1,459,813.24			1,776,159			342,409	1,416,553	178,666	
FY 20 BUDGETED PROJECTION=	\$ 1,695,750												
	12345	=Revised number											

G.



H.

DUNES
COMMUNITY DEVELOPMENT DISTRICT

Unaudited Financial Statements
as of
July 31, 2020

Board of Supervisors Meeting
September 11, 2020

DUNES COMMUNITY DEVELOPMENT DISTRICT

BALANCE SHEET

July 31, 2020

	Major Fund
	General
<u>ASSETS:</u>	
Cash	\$12,868
Due from other Funds	\$1,780
Investments	\$207,231
TOTAL ASSETS	<u>\$221,879</u>
<u>LIABILITIES AND FUND BALANCES:</u>	
Liabilities:	
Accounts Payable	\$10,183
Due to Other Funds	\$1,908
TOTAL LIABILITIES	<u>\$12,091</u>
Fund Balances:	
Assigned:	
Current year's expenditures	\$53,297
Unassigned	\$156,491
TOTAL FUND BALANCES	<u>\$209,788</u>
TOTAL LIABILITIES & FUND BALANCE	<u>\$221,879</u>

DUNES COMMUNITY DEVELOPMENT DISTRICT

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the Period Ended July 31, 2020

EXPENSE CODE	DESCRIPTION	GENERAL FUND BUDGET	PRORATED BUDGET THRU 07/31/20	ACTUAL THRU 07/31/20	VARIANCE
REVENUES:					
001.300.31900.10000	Maintenance Taxes	\$197,000	\$197,000	\$197,000	(\$0)
001.300.36100.11000	Interest Income	\$2,002	\$1,669	\$1,272	(\$397)
TOTAL REVENUES		\$199,002	\$198,669	\$198,272	(\$397)
EXPENDITURES:					
<u>Administrative</u>					
001.310.51300.11000	Supervisor Fees	\$14,000	\$11,667	\$8,800	\$2,867
001.310.51300.21000	FICA Expense	\$1,071	\$893	\$673	\$219
001.310.51300.31100	Engineering/Software Services	\$20,000	\$16,667	\$0	\$16,667
001.310.51300.31500	Attorney	\$11,000	\$9,167	\$10,806	(\$1,639)
001.310.51300.32000	Collection Fees/Payment Discount	\$12,000	\$11,418	\$11,418	\$0
001.310.51300.32200	Annual Audit	\$3,380	\$3,380	\$3,380	\$0
001.310.51300.34000	Management Fees	\$9,800	\$8,167	\$8,167	(\$0)
001.310.51300.35100	Computer Time	\$1,000	\$833	\$833	\$0
001.310.51300.40000	Travel Expenses	\$2,000	\$1,667	\$0	\$1,667
001.310.51300.42000	Postage & Express Mail	\$3,000	\$2,500	\$2,120	\$380
001.310.51300.42500	Printing	\$2,000	\$1,667	\$1,345	\$322
001.310.51300.45000	Insurance	\$13,800	\$13,800	\$14,414	(\$614)
001.310.51300.48000	Advertising Legal & Other	\$1,200	\$1,000	\$1,625	(\$625)
001.310.51300.49000	Bank Charges	\$600	\$500	\$483	\$17
001.310.51300.49100	Contingencies	\$4,000	\$3,333	\$2,439	\$895
001.310.51300.51000	Office Supplies	\$2,000	\$1,667	\$262	\$1,405
001.310.51300.54000	Dues, Licenses & Subscriptions	\$1,000	\$833	\$175	\$658
001.320.53800.12000	Salaries	\$132,797	\$107,259	\$113,110	(\$5,851)
001.320.53800.21000	FICA Taxes	\$11,784	\$9,518	\$8,886	\$632
001.320.53800.22000	Pension Expense	\$10,624	\$8,853	\$7,758	\$1,095
001.320.53800.23000	Health Insurance Benefits	\$24,243	\$20,203	\$18,977	\$1,226
001.320.53800.24000	Workers Comp Insurance	\$3,000	\$2,500	\$1,968	\$532
001.320.53800.64000	Capital Improvements	\$100,000	\$83,333	\$75,005	\$8,328
TOTAL ADMINISTRATIVE		\$384,299	\$320,823	\$292,644	\$28,179
<u>General System Maintenance</u>					
001.320.53800.43000	Electric (7 Aerators)	\$15,000	\$12,500	\$9,095	\$3,405
001.320.53800.46500	Lake Maintenance	\$96,000	\$80,000	\$61,657	\$18,343
001.320.53800.46200	Landscaping	\$30,000	\$25,000	\$24,308	\$693
001.320.53800.52100	Grass Carp	\$3,000	\$2,500	\$0	\$2,500
001.320.53800.46700	Storm Drain System Maintenance	\$40,000	\$33,333	\$13,335	\$19,998
001.320.53800.46000	Building Maintenance	\$20,000	\$16,667	\$28,417	(\$11,750)
001.320.53800.46300	Tree & Shrub Removal	\$10,000	\$8,333	\$1,613	\$6,721
001.320.53800.49200	R&M-Floating Fountains	\$10,000	\$8,333	\$4,543	\$3,790
001.320.53800.49300	R&R-Equipment	\$5,000	\$4,167	\$1,835	\$2,332
TOTAL GENERAL SYSTEM MAINTENANCE		\$229,000	\$190,833	\$144,802	\$46,031
TOTAL EXPENDITURES		\$613,299	\$511,657	\$437,446	\$74,210
Excess (deficiency) of revenues over (under) expenditures		(\$414,297)	(\$312,988)	(\$239,174)	\$73,814
<u>Other Financing Sources/(Uses)</u>					
001.300.38100.10000	Interfund Transfer	\$361,000	\$361,000	\$361,000	\$0
TOTAL OTHER FINANCING SOURCES/(USES)		\$361,000	\$361,000	\$361,000	\$0
Net change in fund balance		(\$53,297)	\$48,012	\$121,826	\$73,814
FUND BALANCE - BEGINNING		\$53,297		\$87,962	
FUND BALANCE - ENDING		\$0		\$209,788	

DUNES COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF NET POSITION - PROPRIETARY FUNDS

	9/30/19 Major Funds		6/30/20 Major Funds		7/31/20 Major Funds		
	Water, Sewer and Effluent Reuse Enterprise Fund	Intracoastal Waterway Bridge Enterprise Fund	Water, Sewer and Effluent Reuse Enterprise Fund	Intracoastal Waterway Bridge Enterprise Fund	Water, Sewer and Effluent Reuse Enterprise Fund	Intracoastal Waterway Bridge Enterprise Fund	Total
ASSETS:							
Current Assets:							
Cash and Cash Equivalents:							
Cash - Operating Account	\$52,626	\$102,194	\$897,005	\$208,827	\$295,948	\$195,806	\$491,755
Cash - On Hand	---	\$2,800	---	\$2,800	---	\$2,800	\$2,800
Petty Cash	---	\$1,626	---	\$853	---	\$722	\$722
Investments:							
State Board - Surplus Funds	\$4,689,734	\$11,194,664	\$3,583,490	\$10,998,766	\$4,121,686	\$11,180,646	\$15,302,332
State Board - Community Projects	---	\$1,386,047	---	\$96,141	---	\$96,177	\$96,177
Receivables							
Utility Billing	\$282,888	---	\$283,845	---	\$287,206	---	\$287,206
Unbilled Accounts Receivable	\$149,303	---	---	---	---	---	\$0
Due from Other Funds	---	\$9,936	\$2,182	\$105,356	\$1,868	\$3,921	\$5,788
Noncurrent Assets:							
Prepays	\$12,825	\$5,122	\$0	\$17,894	\$0	\$19,136	\$19,136
Deposits	\$1,000	---	\$1,000	---	\$1,000	---	\$1,000
Capital Assets:							
Land	\$875,488	\$85,000	\$875,488	\$85,000	\$875,488	\$85,000	\$960,488
Plant-Expansion (Net)	\$4,916,842	---	\$4,916,842	---	\$4,916,842	---	\$4,916,842
Maintenance Building (Net)	\$45,869	---	\$45,869	---	\$45,869	---	\$45,869
Equipment (Net)	\$674,365	\$14,226	\$674,365	\$14,226	\$674,365	\$14,226	\$688,591
Roadways (Net)	---	\$1,512,959	---	\$1,512,959	---	\$1,512,959	\$1,512,959
Bridge Facility (Net)	---	\$5,071,657	---	\$5,071,657	---	\$5,071,657	\$5,071,657
Improvements Other than Buildings (Net)	\$15,006,416	---	\$15,006,416	---	\$15,006,416	---	\$15,006,416
Meters in the Field/Inventory (Net)	\$0	---	\$0	---	\$0	---	\$0
Construction in Progress	\$7,292,616	\$314,300	\$7,292,616	\$314,300	\$7,292,616	\$314,300	\$7,606,916
TOTAL ASSETS	\$33,999,971	\$19,700,532	\$33,579,117	\$18,428,779	\$33,519,304	\$18,497,348	\$52,016,653
LIABILITIES:							
Current Liabilities:							
Accounts Payable	\$141,302	\$23,304	\$148,543	\$7,913	\$119,018	\$17,899	\$136,917
Retainage Payable	\$50,000	---	\$50,000	---	\$50,000	---	\$50,000
Due to Other Funds	\$12,038	---	\$90,335	---	\$5,660	---	\$5,660
Due to Pension Fund	---	\$114	---	\$0	---	\$0	\$0
Noncurrent Liabilities:							
Utility Deposits	\$1,347	---	\$1,347	---	\$1,347	---	\$1,347
Customer Refunds Due	\$3,350	---	\$3,350	---	\$3,350	---	\$3,350
Prepaid Connection Fees	\$818,173	---	\$814,673	---	\$814,673	---	\$814,673
Deferred Toll Revenue ⁽²⁾	---	\$494,631	---	\$481,853	---	\$481,853	\$481,853
TOTAL LIABILITIES	\$1,026,209	\$518,049	\$1,108,248	\$489,766	\$994,048	\$499,752	\$1,493,800
NET POSITION							
Net Invested in Capital Assets	\$28,811,596	\$6,998,142	\$28,811,596	\$6,998,142	\$28,811,596	\$6,998,142	\$35,809,738
Restricted for Community Projects ⁽¹⁾	---	\$1,386,047	---	\$96,096	---	\$96,096	\$96,096
Unrestricted	\$4,162,166	\$10,798,293	\$3,659,273	\$10,844,774	\$3,713,661	\$10,903,358	\$14,617,019
TOTAL NET POSITION	\$32,973,762	\$19,182,483	\$32,470,869	\$17,939,013	\$32,525,257	\$17,997,596	\$50,522,853

⁽¹⁾ Bridge Interlocal Agreement with County.

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

DUNES COMMUNITY DEVELOPMENT DISTRICT

Water and Sewer Fund-Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended July 31, 2020

EXPENDITURE CODE	DESCRIPTION	WATER/SEWER FUND BUDGET	PRORATED BUDGET THRU 07/31/20	ACTUAL THRU 07/31/20	VARIANCE
OPERATING REVENUES:					
041.300.34300.30000	Water Revenue	\$979,123	\$815,936	\$886,249	\$70,313
041.300.34300.50000	Sewer Revenue	\$880,673	\$733,894	\$714,726	(\$19,168)
041.300.34300.76000	Irrigation/Effluent	\$1,151,457	\$959,547	\$1,009,539	\$49,992
041.300.34300.10000	Meter Fees	\$20,000	\$16,667	\$25,279	\$8,612
041.300.34300.10100	Connection Fees - W, S & I (75 units)	\$27,000	\$22,500	\$19,000	(\$3,500)
041.300.36900.10000	CPC Effluent Agreement	\$40	\$33	\$0	(\$33)
041.300.34900.10200	Backflow Preventor/Misc.	\$100	\$83	\$1,107	\$1,024
041.300.36900.10000	Misc. Income / Penalty	\$10,000	\$8,333	\$18,107	\$9,773
TOTAL OPERATING REVENUES		\$3,068,393	\$2,556,994	\$2,674,007	\$117,013
OPERATING EXPENSES					
<u>Administrative</u>					
041.310.51300.31100	Engineering	\$50,000	\$41,667	\$54,895	(\$13,229)
041.310.51300.31500	Attorney	\$35,000	\$29,167	\$8,495	\$20,671
041.310.51300.32200	Annual Audit	\$7,605	\$7,605	\$7,605	\$0
041.310.51300.34000	Management Fees	\$22,050	\$18,375	\$18,375	\$0
041.310.51300.40000	Travel Expenses	\$15,000	\$12,500	\$8,985	\$3,515
041.310.51300.42000	Postage & Express Mail	\$6,000	\$5,000	\$3,365	\$1,635
041.310.51300.42500	Printing & Mailing Utility Bills	\$17,500	\$14,583	\$14,245	\$338
041.310.51300.48000	Advertising Legal & Other	\$2,500	\$2,083	\$0	\$2,083
041.310.51300.49000	Bank Charges	\$10,000	\$8,333	\$2,339	\$5,994
041.310.51300.49100	Contingencies	\$20,000	\$16,667	\$3,952	\$12,715
041.310.51300.51000	Office Supplies and Equipment	\$15,000	\$12,500	\$9,597	\$2,903
041.310.51300.54000	Dues, Licenses & Subscriptions	\$7,000	\$5,833	\$5,209	\$624
041.310.51300.54200	Permits Fees WTP & WWTP	\$15,000	\$12,500	\$7,305	\$5,195
041.310.51300.54300	Utility Rate Analysis	\$0	\$0	\$0	\$0
041.310.51300.54301	Utility Rate Consulting Services	\$0	\$0	\$0	\$0
041.310.51300.55000	Land Leases & Easement Fees	\$12,000	\$12,000	\$11,449	\$551
041.310.53600.12000	Salaries	\$815,615	\$533,287	\$686,528	(\$153,241)
041.310.53600.12100	Consulting Fees	\$0	\$0	\$0	\$0
041.310.53600.21000	FICA Taxes	\$72,378	\$47,324	\$55,346	(\$8,022)
041.310.53600.22000	Pension Plan	\$65,249	\$54,374	\$55,416	(\$1,041)
041.310.53600.23000	Insurance Benefits (Medical)	\$195,572	\$162,976	\$126,489	\$36,487
041.310.53600.24000	Workers Compensation Insurance	\$16,000	\$13,333	\$10,540	\$2,794
041.310.53600.25000	Unemployment Benefits	\$5,000	\$4,167	\$0	\$4,167
041.310.53600.41000	Telephone	\$35,000	\$29,167	\$35,877	(\$6,710)
041.310.53600.41002	Payment Processing Service	\$7,200	\$6,000	\$7,180	(\$1,180)
041.310.53600.44000	Equipment Rentals & Leases	\$6,000	\$5,000	\$5,107	(\$107)
041.310.53600.45000	Insurance	\$89,700	\$89,700	\$95,063	(\$5,363)
041.310.53600.46100	Repair and Maintenance for Vehicles	\$41,000	\$34,167	\$38,849	(\$4,682)
041.310.53600.52000	Supplies/Equipment General	\$5,000	\$4,167	\$5,798	(\$1,631)
041.310.53600.52010	Tools	\$3,000	\$2,500	\$2,358	\$142
041.310.53600.52055	Uniforms/Supplies/Services	\$12,000	\$10,000	\$6,959	\$3,041
041.310.53600.52100	Fuel for Vehicles	\$9,500	\$7,917	\$6,463	\$1,454
041.310.53600.54100	Training & Travel Expenses	\$9,000	\$7,500	\$2,593	\$4,907
TOTAL ADMINISTRATIVE		\$1,621,869	\$1,210,391	\$1,296,384	(\$85,993)

DUNES COMMUNITY DEVELOPMENT DISTRICT

Water and Sewer Fund-Proprietary Fund Statement of Revenues, Expenses and Changes in Net Position For the Period Ended July 31, 2020

EXPENDITURE CODE	DESCRIPTION	WATER/SEWER FUND BUDGET	PRORATED BUDGET THRU 07/31/20	ACTUAL THRU 07/31/20	VARIANCE
<u>Water System</u>					
041.320.53600.34800	Water Quality Testing	\$20,000	\$16,667	\$17,972	(\$1,305)
041.320.53600.43000	Electric	\$125,000	\$104,167	\$86,605	\$17,561
041.320.53600.43100	Bulk Water Purchases	\$20,000	\$16,667	\$39	\$16,628
041.320.53600.44000	Equipment Rentals & Leases	\$1,000	\$833	\$50	\$783
041.320.53600.46000	Plant Maintenance Repair and Equipment	\$80,000	\$66,667	\$65,329	\$1,337
041.320.53600.46050	Distribution System Maintenance Repair and Equip.	\$25,000	\$20,833	\$21,200	(\$367)
041.320.53600.52000	Plant Operating Supplies	\$20,000	\$16,667	\$14,267	\$2,399
041.320.53600.52200	Chlorine & Other Chemicals	\$190,000	\$158,333	\$156,562	\$1,772
041.320.53600.61000	Meters New & Replacement	\$125,000	\$104,167	\$68,957	\$35,210
TOTAL WATER SYSTEM		\$606,000	\$505,000	\$430,981	\$74,019
<u>Sewer System</u>					
041.330.53600.34800	Water Quality Testing	\$15,000	\$12,500	\$10,732	\$1,768
041.330.53600.34900	Sludge Disposal	\$30,000	\$25,000	\$30,974	(\$5,974)
041.330.53600.43000	Electric	\$50,000	\$41,667	\$44,823	(\$3,156)
041.330.53600.44000	Equipment Rentals & Leases	\$3,000	\$2,500	\$0	\$2,500
041.330.53600.46000	Plant Maintenance Repair and Equipment	\$55,000	\$45,833	\$86,972	(\$41,139)
041.330.53600.46050	Collection System Maintenance Repair and Equip.	\$20,000	\$16,667	\$5,449	\$11,218
041.330.53600.46075	Lift Station Repair and Maintenance	\$45,000	\$37,500	\$54,851	(\$17,351)
041.330.53600.52000	Plant Operating Supplies	\$15,000	\$12,500	\$16,609	(\$4,109)
041.330.53600.52200	Chlorine & Other Chemicals	\$35,000	\$29,167	\$14,838	\$14,329
TOTAL SEWER SYSTEM		\$268,000	\$223,333	\$265,248	(\$41,914)
<u>Irrigation System</u>					
041.340.53600.34800	Water Quality Testing	\$5,000	\$4,167	\$0	\$4,167
041.340.53600.43000	Electric	\$50,000	\$41,667	\$41,482	\$185
041.340.53600.43300	Effluent (Reclaimed Water) Purchases	\$155,000	\$129,167	\$135,076	(\$5,909)
041.340.53600.44000	Equipment Rentals & Leases	\$18,000	\$15,000	\$31,684	(\$16,684)
041.340.53600.46000	Plant Maintenance Repair and Equipment	\$70,000	\$58,333	\$54,979	\$3,354
041.340.53600.46050	Distribution System Maintenance Repair/Equip.	\$20,000	\$16,667	\$12,027	\$4,639
041.340.53600.61000	Meters New & Replacement	\$100,000	\$83,333	\$95,941	(\$12,608)
TOTAL IRRIGATION SYSTEM		\$418,000	\$348,333	\$371,189	(\$22,855)
<u>Contribution to Reserves</u>					
041.310.51300.63100	Renewal and Replacement	\$236,400	\$197,000	\$66,299	\$130,701
TOTAL CONTRIBUTIONS TO RESERVES		\$236,400	\$197,000	\$66,299	\$130,701
TOTAL OPERATING EXPENSES		\$3,150,269	\$2,484,058	\$2,430,101	\$53,957
OPERATING INCOME (LOSS)		(\$81,876)	\$72,936	\$243,906	\$170,971
<u>NON OPERATING REVENUE (EXPENSES)</u>					
041.300.36900.10200	Non Operating Revenue - Capital Expansion	\$979,376	\$816,147	\$0	(\$816,147)
041.300.22300.10000	Connection Fees - W/S	(\$21,000)	(\$17,500)	\$0	\$17,500
041.300.36100.10000	Interest Income	\$100,000	\$83,334	\$47,005	(\$36,329)
041.310.51300.64000	Capital Improvements	(\$836,500)	(\$697,083)	(\$599,416)	\$97,667
041.300.58100.10000	Contribution to General Fund	(\$140,000)	(\$140,000)	(\$140,000)	\$0
TOTAL NON OPERATING REVENUE (EXPENSES)		\$81,876	\$44,897	(\$692,411)	(\$737,308)
CHANGE IN NET POSITION		\$0	\$117,833	(\$448,505)	(\$566,338)
TOTAL NET POSITION - BEGINNING		\$0		\$27,116,256	
NOTAL NET POSITION - ENDING		\$0		\$26,667,751	

DUNES COMMUNITY DEVELOPMENT DISTRICT

Bridge Fund - Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended July 31, 2020

EXPENSE CODE	DESCRIPTION	BRIDGE FUND BUDGET	PRORATED BUDGET THRU 07/31/20	ACTUAL THRU 07/31/20	VARIANCE
OPERATING REVENUES:					
042.300.34900.10000	Toll Collections/Book Sales	\$1,695,750	\$1,413,125	\$1,274,659	(\$138,466)
042.300.36900.10000	Miscellaneous Income	\$14,000	\$11,667	\$18,571	\$6,904
TOTAL OPERATING REVENUES		\$1,709,750	\$1,424,792	\$1,293,230	(\$131,562)
OPERATING EXPENSES					
<u>Administrative</u>					
042.310.51300.31100	Engineering	\$5,000	\$4,167	\$0	\$4,167
042.310.51300.31500	Attorney	\$10,000	\$8,333	\$4,643	\$3,690
042.310.51300.32200	Annual Audit	\$5,915	\$5,915	\$5,915	\$0
042.310.51300.34000	Management Fees	\$17,150	\$14,292	\$14,292	(\$0)
042.310.51300.49000	Bank Charges	\$4,000	\$3,333	\$3,126	\$208
042.310.51300.49100	Contingencies	\$5,000	\$4,167	\$1,669	\$2,498
TOTAL ADMINISTRATIVE		\$47,065	\$40,207	\$29,645	\$10,562
<u>Toll Facility</u>					
042.320.54900.12000	Salaries	\$454,784	\$367,326	\$377,107	(\$9,782)
042.320.54900.21000	FICA Taxes	\$38,852	\$31,381	\$29,229	\$2,152
042.320.54900.22000	Pension Plan	\$26,544	\$22,120	\$20,526	\$1,595
042.320.54900.23000	Insurance Benefits (Medical)	\$101,723	\$84,769	\$58,480	\$26,288
042.320.54900.24000	Workers Compensation Insurance	\$11,000	\$9,167	\$7,253	\$1,913
042.320.54900.34300	Contractual Support	\$66,000	\$55,000	\$19,004	\$35,996
042.320.54900.34500	Payroll Processing Fee	\$24,000	\$20,000	\$26,862	(\$6,862)
042.320.54900.34600	Credit Card Processing Fee	\$20,000	\$16,667	\$14,423	\$2,244
042.320.54900.40000	Travel Expenses	\$1,000	\$833	\$661	\$172
042.320.54900.41000	Telephone	\$6,000	\$5,000	\$3,501	\$1,499
042.320.54900.42500	Printing	\$3,500	\$2,917	\$3,119	(\$202)
042.320.54900.43000	Utility Services	\$16,000	\$13,333	\$14,288	(\$955)
042.320.54900.45000	Insurance	\$69,000	\$69,000	\$72,072	(\$3,072)
042.320.54900.46000	Repairs & Maintenance	\$85,000	\$70,833	\$74,012	(\$3,179)
042.320.54900.46002	Repairs & Maintenance-Parkway	\$150,000	\$125,000	\$139,170	(\$14,170)
042.320.54900.51000	Office Supplies	\$3,500	\$2,917	\$2,565	\$352
042.320.54900.52000	Operating Supplies	\$22,000	\$18,333	\$20,370	(\$2,036)
TOTAL TOLL FACILITY		\$1,098,903	\$914,595	\$882,643	\$31,953
<u>Maintenance Reserves & Community Projects</u>					
042.310.51300.60002	Parkway Capital Expenditures	\$25,000	\$20,833	\$0	\$20,833
TOTAL MAINTENANCE RESERVES & COMMUNITY PROJECTS		\$25,000	\$20,833	\$0	\$20,833
TOTAL OPERATING EXPENSES		\$1,170,968	\$975,635	\$912,287	\$63,348
OPERATING INCOME (LOSS)		\$538,782	\$449,156	\$380,942	(\$68,214)
<u>NON OPERATING REVENUE (EXPENSES)</u>					
042.300.36100.11000	Interest Income	\$150,000	\$125,000	\$132,565	\$7,565
042.320.54900.64000	Capital Improvements	(\$905,000)	(\$754,167)	(\$1,477,394)	(\$723,228)
042.300.38100.10000	Transfer to General Fund	(\$221,000)	(\$184,167)	(\$221,000)	(\$36,833)
TOTAL NON OPERATING REVENUE (EXPENSES)		(\$976,000)	(\$813,333)	(\$1,565,829)	(\$752,496)
CHANGE IN NET POSITION		(\$437,218)	(\$364,177)	(\$1,184,887)	(\$820,710)
TOTAL NET POSITION - BEGINNING		\$437,218		\$18,504,982	
NOTAL NET POSITION - ENDING		\$0		\$17,320,095	

I.

DUNES
COMMUNITY DEVELOPMENT DISTRICT
COMMUNITY PROJECTS FUND

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

Opening Balance in Community Projects Account		\$0.00
Source of Funds:	Interest Earned	\$96,055.88
	Community Project Fund Receipts	\$500,000.00
Use of Funds:		
Disbursements:	Sidewalk Project	(\$112,684.56)
	Median Landscape Improvements	(\$43,658.00)
	Ocean Rescue Equipment & Storage Project	(\$100,432.17)
	HDP Safety, Street Lighting, Traffic Signs	(\$243,104.64)
	Professional Fees	\$0.00
Adjusted Balance in Construction Account at July 31, 2020		<u><u>\$96,176.51</u></u>

2. Funds Available For Construction at July 31, 2020

Book Balance of Construction Fund at July 31, 2020	\$96,176.51
Construction Funds available at July 31, 2020	<u><u>\$96,176.51</u></u>

3. Investments - SBA

July 31, 2020	<u>Type</u>	<u>Yield</u>	<u>Due</u>	<u>Maturity</u>	<u>Principal</u>
Construction Fund:	Overnight	0.43%		\$96,176.51	\$96,176.51
ADJ: Deposits in Transit					\$0.00
ADJ: Outstanding Requisitions					\$0.00
Balance at 6/30/20					<u><u>\$96,176.51</u></u>

J.

Dunes CDD

Special Assessment Receipts

Fiscal Year Ending September 30, 2020

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%
11/19/19	\$43,809.14	\$1,766.93	\$840.84	\$0.00	\$41,201.37	\$41,201.37	\$41,201.37
12/3/19	\$60,563.24	\$2,423.48	\$1,162.80	\$0.00	\$56,976.96	\$56,976.96	\$56,976.96
12/17/19	\$28,893.08	\$1,124.49	\$555.37	\$0.00	\$27,213.22	\$27,213.22	\$27,213.22
1/7/20	\$15,806.77	\$474.51	\$306.65	\$0.00	\$15,025.61	\$15,025.61	\$15,025.61
1/31/20	\$23,060.84	\$476.84	\$451.68	\$0.00	\$22,132.32	\$22,132.32	\$22,132.32
3/10/20	\$12,545.91	\$395.40	\$243.01	\$0.00	\$11,907.50	\$11,907.50	\$11,907.50
4/2/20	\$5,525.03	\$6.34	\$110.37	\$0.00	\$5,408.32	\$5,408.32	\$5,408.32
5/5/20	\$2,628.60	(\$28.33)	\$53.14	\$0.00	\$2,603.79	\$2,603.79	\$2,603.79
6/3/20	\$1,417.37	(\$42.49)	\$29.20	\$0.00	\$1,430.66	\$1,430.66	\$1,430.66
7/8/20	\$2,750.02	(\$140.34)	\$57.81	\$0.00	\$2,832.55	\$2,832.55	\$2,832.55
	\$197,000.00	\$6,456.83	\$3,810.86	\$0.00	\$186,732.31	\$186,732.31	\$186,732.31

Percent Collected 100.00%

K.

DUNES COMMUNITY DEVELOPMENT DISTRICT

Check Run Summary

July 31, 2020

<i>Fund</i>	<i>Check Numbers</i>	<i>Amount</i>
General Fund	6285-6295	\$17,411.70
Water and Sewer	16313-16374	\$904,449.45
Bridge Fund	7439-7470	\$71,947.91
<i>Total</i>		<i>\$993,809.06</i>

*** CHECK DATES 07/01/2020 - 07/31/2020 ***
DUNES CDD - GENERAL FUND
BANK F DUNES - GENERAL FUND

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
7/02/20	00287	6/26/20	E0582000 202006 320-53800-46700 INSTALL PLUG	DIVE-TECH INTERNATIONAL INC	*	3,220.00	3,220.00 006285
7/02/20	00141	6/25/20	85013940 202007 320-53800-46000 SVCS 07/20	WASTE MANAGEMENT INC. OF FLORIDA	*	511.97	669.77 006286
		6/25/20	85017720 202007 320-53800-46000 SVCS 07/20	FUTURE HORIZONS, INC.	*	157.80	5,394.00 006287
7/09/20	00107	6/30/20	63593 202006 320-53800-46500 SVCS 06/20	GOVERNMENTAL MANAGEMENT SERVICES	*	5,394.00	1,087.00 006288
7/09/20	00109	7/01/20	542 202007 310-51300-34000 MGMT FEES 07/20	VGLOBALTECH	*	816.67	146.00 006289
		7/01/20	542 202007 310-51300-35100 INFORMATION TECHNOLOGY	BILL PRAUS STUCCO	*	83.33	2,880.00 006290
		7/01/20	542 202007 310-51300-51000 OFFICE SUPPLIES	COASTAL LOCK SERVICE	*	25.00	72.45 006291
		7/01/20	542 202007 310-51300-42500 COPIES	NET SOUTH	*	162.00	1,100.00 006292
7/09/20	00280	7/01/20	1789 202007 310-51300-49100 WEB MAINT 07/20	ALL AMERICAN MAINTENANCE OF FLAGLER	*	146.00	1,800.00 006293
7/17/20	00271	7/10/20	287685 202007 320-53800-46700 REMOVE/REPLACE SIDEWALK	DUNE -DUNES -	*	2,100.00	
		7/10/20	287686 202007 320-53800-46700 CONCRETE REPAIR-STORM DRA	SROSINA	*	780.00	
7/17/20	00204	7/09/20	20352 202007 320-53800-46000 SVCS 07/09/20		*	72.45	
7/17/20	00016	7/08/20	9513 202007 310-51300-32000 BUILD 2020 CDD TAX FILE		*	1,100.00	
7/23/20	00139	7/06/20	219 202007 320-53800-46200 MAINT 07/20		*	1,800.00	

CHECK DATE	VEND#	.....INVOICE.....	...EXPENSED TO...	VENDOR NAME				STATUS	AMOUNT	....CHECK.....	....	
		DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS		AMOUNT	AMOUNT	#	
7/23/20	00020	6/29/20	00560-06	202006	320	53800	43000		*	156.34			
			SVCS 05/28-06/29										
		6/29/20	03229-06	202006	320	53800	43000		*	172.86			
			SVCS 05/28-06/29										
		6/29/20	22538-06	202006	320	53800	43000		*	135.43			
			SVCS 05/28-06/29										
		6/29/20	56431-06	202006	320	53800	43000		*	28.56			
			SVCS 05/28-06/29										
		6/29/20	74516-06	202006	320	53800	43000		*	480.59			
			SVCS 05/28-06/29										
		6/29/20	84228-06	202006	320	53800	43000		*	10.89			
			SVCS 05/28-06/29										
FLORIDA POWER & LIGHT CO.											984.67	006294	
7/23/20	00024	7/08/20	07082020	202007	310	51300	32000		*	57.81			
			COMMISSIONS #10										
SUZANNE JOHNSTON											57.81	006295	
TOTAL FOR BANK F											17,411.70		
TOTAL FOR REGISTER											17,411.70		

AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	9/03/20	PAGE	2
*** CHECK DATES 07/01/2020 - 07/31/2020 ***														
DUNES CDD - WATER/SEWER														
BANK D DUNES - WATER/SEWER														
CHECK														
DATE	VEND#	.....INVOICE.....	...EXPENSED TO...					VENDOR NAME	STATUS		AMOUNT	....CHECK.....		
		DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS				AMOUNT	#	
7/02/20	01138	6/22/20	63401932	202006	320	53600	52200		*		930.51			
			CO2 BULK											
								NUCO2				930.51	016320	
7/02/20	00823	7/02/20	072020	202007	310	53600	23000		*		150.67			
			INS REIMB-SS											
		7/02/20	072020	202007	310	53600	23000		*		109.27			
			INS REIMB-SUPP	INS										
								DAVID OAKES				259.94	016321	
7/02/20	00688	6/25/20	336996	202006	320	53600	52200		*		262.62			
			HYPOCHLORITE SOLUTIONS											
		6/25/20	336996	202006	330	53600	52200		*		525.23			
								ODYSSEY MANUFACTURING COMPANY				787.85	016322	
7/02/20	00698	6/30/20	68714	202006	310	53600	46100		*		55.43			
			VEHICLE REPAIR/MAINT											
								PALM COAST AUTO REPAIR				55.43	016323	
7/02/20	01171	7/01/20	072020	202007	310	51300	40000		*		500.00			
			VEHICLE ALLOWANCE	07/20										
								GREGORY L. PEUGH				500.00	016324	
7/02/20	01245	7/01/20	072020	202007	310	51300	40000		*		300.00			
			VEHICLE ALLOWANCE	07/20										
								DAVID C. PONITZ				300.00	016325	
7/02/20	00497	6/18/20	2538601	202006	320	53600	46000		*		181.59			
			CHV CETUS HIPERSYN OIL											
								PORT CONSOLIDATED				181.59	016326	
7/02/20	00405	6/22/20	24946	202006	330	53600	34900		*		1,800.00			
			RINSE DEWATERING BOX											
								RAINBOW RANCH				1,800.00	016327	
7/02/20	00603	6/23/20	107340	202006	310	53600	44000		*		44.00			
			COPIER LEASE											
								SMART TECHNOLOGIES				44.00	016328	
7/02/20	01013	6/18/20	18049492	202006	340	53600	44000		*		4,428.71			
			SUPPLIES											
								UNITED RENTALS (NORTH AMERICA) INC				4,428.71	016329	
7/02/20	00131	7/06/20	07062020	202007	300	15100	10000		*		750,000.00			
			TXFER EXCESS FUNDS TO SBA											
								STATE BOARD OF ADMINISTRATION				750,000.00	016330	

DUNE -DUNES - SROSINA														

*** CHECK DATES 07/01/2020 - 07/31/2020 ***
DUNES CDD - WATER/SEWER
BANK D DUNES - WATER/SEWER

DATE CHECK	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
7/09/20	00613	4/30/20	559919 202004 320-53600-34800 CONCENTRATE		*	315.75	
		4/30/20	559920 202004 320-53600-34800 DRINKING WATER		*	75.00	
		5/31/20	563308 202005 320-53600-34800 CONCENTRATE		*	286.25	
		6/30/20	567075 202006 320-53600-34800 CONCENTRATE		*	286.25	
		6/30/20	567076 202006 320-53600-34800 DRINKING WATER		*	75.00	
		6/30/20	567077 202006 330-53600-34800 WASTEWATER		*	1,065.75	
ADVANCED ENVIRONMENTAL LABORATORIES							2,104.00 016331
7/09/20	00702	6/26/20	205092 202006 320-53600-46050 SUPPLIES		*	322.00	
B & B FASTENER & SUPPLY							322.00 016332
7/09/20	01145	6/30/20	148281 202006 330-53600-46050 VACTOR SANITARY LINES		*	2,275.00	
BROWNIE'S SEPTIC AND PLUMBING							2,275.00 016333
7/09/20	00305	6/19/20	14086101 202006 340-53600-43000 SVCS THRU 6/11-RECAL BILL		*	58,501.96	
CITY OF PALM COAST							58,501.96 016334
7/09/20	00112	6/25/20	80081073 202007 310-53600-52000 SVCS 06/26-07/29		*	19.76	
CULLIGAN WATER PRODUCTS							19.76 016335
7/09/20	01265	6/30/20	147570 202006 310-53600-44000 COPIER LEASE		*	86.02	
		6/30/20	147571 202006 310-53600-44000 COPIER LEASE		*	56.69	
		6/30/20	147957 202006 310-53600-44000 COPIER LEASE		*	38.10	
DOCUMENT TECHNOLOGIES							180.81 016336
7/09/20	00047	6/16/20	70392372 202006 310-51300-42000 DELIVERIES THRU 06/10/20		*	31.67	
		6/23/20	70461161 202006 310-51300-42000 DELIVERIES THRU 06/16		*	59.38	
		6/23/20	70461161 202006 310-51300-42000 DELIVERIES THRU 06/16		*	70.17	
		6/23/20	70461161 202006 300-13100-10000 DELIVERIES THRU 06/16		*	59.38	

DUNE -DUNES - SROSINA

AP300R		YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	9/03/20	PAGE	4
*** CHECK DATES 07/01/2020 - 07/31/2020 ***		DUNES CDD - WATER/SEWER													
		BANK D DUNES - WATER/SEWER													
CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #						
		6/23/20	70461161 202006 300-20700-10100	DELIVERIES THRU 06/16	*	59.38-									
				FEDEX			161.22	016337							
7/09/20	01379	6/22/20	RI104522 202006 310-53600-44000	SVCS 06/22-09/21/20	*	122.37									
				FP MAILING SOLUTIONS			122.37	016338							
7/09/20	00013	6/29/20	89460-06 202006 330-53600-43000	SVCS 05/28-06/29	*	3,362.92									
				FLORIDA POWER & LIGHT CO.			3,362.92	016339							
7/09/20	00382	7/01/20	543 202007 310-51300-34000	MGMT FEES 07/20	*	1,837.50									
				GOVERNMENTAL MANAGEMENT SERVICES			1,837.50	016340							
7/09/20	00123	7/02/20	12022489 202007 320-53600-52200	SUPPLIES	*	766.41									
				HACH COMPANY			766.41	016341							
7/09/20	00372	6/30/20	9668 202006 310-51300-49100	FEES	*	50.00									
				HAMMOCK DUNES OWNERS ASSOC. INC.			50.00	016342							
7/09/20	00515	6/25/20	4743206 202006 320-53600-52200	CALCIUM CHLORIDE	*	2,810.91									
				HAWKINS, INC.			2,810.91	016343							
7/09/20	01380	6/30/20	56903 202006 310-51300-42500	SVCS 06/20	*	1,216.23									
				INFOSEND INC			1,216.23	016344							
7/09/20	01421	7/07/20	07072020 202007 300-34300-30000	REFUND-BANK BILLPAY ERROR	*	4,970.79									
				MARK & KERRY LARMORE			4,970.79	016345							
7/09/20	00020	6/29/20	73695 202006 320-53600-61000	SUPPLIES	*	3,648.75									
		6/30/20	73708 202006 320-53600-61000	SUPPLIES	*	3,065.80									
				SUNSTATE METER AND SUPPLY, INC.			6,714.55	016346							
7/17/20	00355	7/01/20	28728975 202007 310-53600-41000	SVCS 07/20	*	379.72									
				AT&T MOBILITY			379.72	016347							

DUNE -DUNES - SROSINA

*** CHECK DATES 07/01/2020 - 07/31/2020 ***
DUNES CDD - WATER/SEWER
BANK D DUNES - WATER/SEWER

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
7/17/20	00378	7/15/20	07152020 202007 300-34300-30000 REFUND-CLSD ACCT	WILLIAM & JUDY BARTELS	*	56.40	56.40 016348
7/17/20	01422	7/15/20	07152020 202007 300-34300-30000 REFUND-CLSD ACCT	JAMES & MARTHA BERNING	*	144.57	144.57 016349
7/17/20	00558	7/16/20	07162020 202007 310-51300-54200 PERMITS & FEES	FLORIDA DEPT. OF ENVIRONMENTAL PROT	*	2,000.00	2,000.00 016350
7/17/20	01423	7/15/20	07152020 202007 300-34300-30000 REFUND-CLSD ACCT	KENAN & CHRISTINE GUARINO	*	12.97	12.97 016351
7/17/20	00515	7/02/20	4747326 202007 320-53600-52200 CALCIUM CHLORIDE	HAWKINS, INC.	*	4,109.32	4,109.32 016352
7/17/20	00883	7/15/20	07152020 202007 300-34300-30000 REFUND-CLSD ACCT	DAVID & JUDY JACK	*	94.17	94.17 016353
7/17/20	01244	7/08/20	5951 202007 330-53600-34900 EK 48MI	KED GROUP, INC.	*	724.50	724.50 016354
7/17/20	01138	6/30/20	63501804 202006 320-53600-52200 CO2 BULK	NUCO2	*	740.05	740.05 016355
7/17/20	00688	7/02/20	337578 202007 320-53600-52200 HYPOCHLORITE SOLUTIONS		*	606.85	
		7/02/20	337578 202007 330-53600-52200 HYPOCHLORITE SOLUTIONS		*	303.43	
		7/09/20	338072 202007 320-53600-52200 HYPOCHLORITE SOLUTIONS		*	610.56	
		7/09/20	338072 202007 330-53600-52200 HYPOCHLORITE SOLUTIONS		*	305.28	
				ODYSSEY MANUFACTURING COMPANY			1,826.12 016356
7/17/20	01424	7/15/20	07152020 202007 300-34300-30000 REFUND-CLSD ACCT	MALFADA SARRECCHIA & VINCENT S.	*	18.96	18.96 016357

DUNE -DUNES - SROSINA

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
		7/07/20	70583167 202007 300-13100-10000 DELIVERIES THRU 07/02/20		*	143.59	
		7/07/20	70583167 202007 310-51300-42000 DELIVERIES THRU 07/02/20		*	143.59	
		7/07/20	70583167 202007 300-20700-10100 DELIVERIES THRU 07/02/20		*	143.59-	
		7/14/20	70648794 202007 310-51300-42000 DELIVERIES THRU 07/09/20		*	151.12	
			FEDEX				408.38 016363
7/23/20 00013	6/29/20	00180-06 202006 330-53600-43000 SVCS 05/28-06/29			*	37.97	
	6/29/20	01669-06 202006 330-53600-43000 SVCS 05/28-06/29			*	55.74	
	6/29/20	06441-06 202006 330-53600-43000 SVCS 05/28-06/29			*	416.27	
	6/29/20	06618-06 202006 330-53600-43000 SVCS 05/28-06/29			*	50.88	
	6/29/20	06682-06 202006 330-53600-43000 SVCS 05/28-06/29			*	12.50	
	6/29/20	09639-06 202006 320-53600-43000 SVCS 05/28-06/29			*	23.53	
	6/29/20	09681-06 202006 330-53600-43000 SVCS 05/28-06/29			*	56.98	
	6/29/20	10476-06 202006 330-53600-43000 SVCS 05/28-06/29			*	14.11	
	6/29/20	13564-06 202006 340-53600-43000 SVCS 05/28-06/29			*	10.89	
	6/29/20	31053-06 202006 330-53600-43000 SVCS 05/28-06/29			*	14.63	
	6/29/20	35422-06 202006 340-53600-43000 SVCS 05/28-06/29			*	4,577.63	
	6/29/20	38339-06 202006 320-53600-43000 SVCS 05/28-06/29			*	9,170.07	
	6/29/20	41474-06 202006 330-53600-43000 SVCS 05/28-06/29			*	23.53	
	6/29/20	54287-06 202006 330-53600-43000 SVCS 05/28-06/29			*	1,106.53	
	6/29/20	54554-06 202006 330-53600-43000 SVCS 05/28-06/29			*	15.29	
	6/29/20	64405-06 202006 330-53600-43000 SVCS 05/28-06/29			*	10.51	
	6/29/20	80187-06 202006 330-53600-43000 SVCS 05/28-06/29			*	15.64	
	6/29/20	83014-06 202006 330-53600-43000 SVCS 05/28-06/29			*	66.49	

DUNE -DUNES - SROSINA

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
		6/29/20	94444-06 202006 330-53600-43000 SVCS 05/28-06/29		*	39.86	
				FLORIDA POWER & LIGHT CO.			15,719.05 016365
7/23/20	01426	5/08/20	9056639 202005 310-51300-63100 ICE AND WATER DISPENSER		*	4,919.95	
				JOHN'S APPLIANCE CITY IN			4,919.95 016366
7/23/20	01319	6/09/20	204974 202005 310-51300-31100 SVCS THRU 05/20		*	5,057.60	
		7/09/20	305030 202006 310-51300-31100 SVCS THRU 06/20		*	2,021.60	
				MEAD & HUNT			7,079.20 016367
7/23/20	01045	7/14/20	FL134338 202007 320-53600-46000 ELECTRIC MOTORS		*	482.45	
				MOTION INDUSTRIES, INC			482.45 016368
7/23/20	00955	6/09/20	55468 202006 320-53600-46000 BRASS ZERK GREASE NIPPL		*	86.19	
		6/12/20	76386 202006 310-51300-51000 GALAXY TAB CASE		*	26.99	
		6/13/20	44484 202006 310-51300-51000 GALAXY TAB CASE		*	26.99	
		6/13/20	45474 202006 310-51300-51000 CLIP FOR IPHONE XR		*	6.99	
		6/13/20	63653 202006 310-51300-51000 SPARIN SC PROTECTOR		*	14.98	
		6/15/20	78739 202006 320-53600-46000 TURB STD		*	111.93	
		6/15/20	89836 202006 320-53600-46000 MERCURIC NITRATE DIGITAL		*	52.26	
		6/17/20	78773 202006 320-53600-46000 GLARKS 180PIECES		*	16.84	
		6/18/20	49764 202006 310-51300-49100 HD HOME THEATER PROJECT		*	342.00	
		6/18/20	53444 202006 320-53600-46000 GFS CHEMICALS		*	172.10	
		6/18/20	65863 202006 320-53600-46000 COLE-PARMER		*	89.30	
		6/18/20	95585 202006 320-53600-46000 AMCO CLEAR		*	179.69	
		6/19/20	33797 202006 320-53600-46000 REFUND		*	2.58-	
		6/19/20	763336 202006 320-53600-46000 ASCO 821G094		*	388.05	

DUNE -DUNES - SROSINA

CHECK DATE	VEND#	.....INVOICE.....	...EXPENSED TO...	VENDOR NAME			STATUS	AMOUNT	....CHECK..... AMOUNT #
DATE		INVOICE	YRMO DPT ACCT# SUB SUBCLASS						
6/19/20		98789	202006 320-53600-46000				*	445.47	
		ASCO 8210G095							
6/20/20		84766	202006 320-53600-46000				*	2.58-	
		REFUND							
6/23/20		35768	202006 310-51300-51000				*	12.89	
		KMC 6 OUTLET SURGE PROTEC							
6/23/20		48879	202006 310-53600-51000				*	10.99	
		OUTLET SURGE PROT							
6/23/20		53674	202006 310-51300-51000				*	20.15	
		WOODS 5601							
6/23/20		766347	202006 310-51300-51000				*	15.99	
		HDMI CABLE							
6/24/20		74387	202006 330-53600-46000				*	57.54	
		GATORADE G ZERO POWDER							
6/25/20		79989	202006 330-53600-46000				*	37.80	
		PUROLATOR							
6/25/20		83734	202006 300-20700-10000				*	153.02	
		BROTHER GENUINE TN760							
6/25/20		83734	202006 300-13100-10000				*	153.02-	
		BROTHER GENUINE TN760							
6/25/20		83734	202006 320-54900-52000				*	153.02	
		BROTHER GENUINE TN760							
6/28/20		83673	202006 330-53600-46000				*	99.50	
		BRASS 1/4 INCH NPT							
7/01/20		44555	202007 330-53600-46000				*	47.98	
		ULTRAK JUMBO DUAL TIMER							
7/01/20		87469	202007 330-53600-46000				*	19.00	
		DUAL TIMER							
7/07/20		69899	202007 300-20700-10000				*	54.26	
		FEBREZE AIR FRESHNER							
7/07/20		69899	202007 300-13100-10000				*	54.26-	
		FEBREZE AIR FRESHNER							
7/07/20		69899	202007 320-54900-51000				*	54.26	
		FEBREZE AIR FRESHNER							
7/07/20		83936	202007 310-51300-51000				*	13.99	
		SCREEN PROTECTOR							
7/08/20		453345	202007 300-20700-10000				*	39.34	
		BARILLA READY PASTA							
7/08/20		453345	202007 300-13100-10000				*	39.34-	
		BARILLA READY PASTA							
7/08/20		453345	202007 320-54900-52000				*	39.34	
		BARILLA READY PASTA							
7/08/20		94998	202007 300-20700-10000				*	203.00	
		BROTHERGENUINE TN850							
7/08/20		94998	202007 300-13100-10000				*	203.00-	
		BROTHERGENUINE TN850							

DUNE -DUNES - SROSINA

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		7/08/20 94998	202007 320-54900-52000		*	203.00	
			BROTHERGENUINE TN850				
				SYNCB/AMAZON			2,740.07 016371
7/23/20 00978		7/10/20 3054040	202007 330-53600-46000		*	2,556.51	
			GXLA DIAPHRAGM PUMP				
				TRINOVA-FLORIDA			2,556.51 016372
7/23/20 00214		7/08/20 289550	202007 310-53600-52010		*	424.51	
			FOOT VALVE DUCTILE/HOSE				
				USA BLUEBOOK			424.51 016373
7/23/20 01427		6/24/20 691-0620	202006 320-53600-46050		*	1,900.00	
			ASPHALT MILLING REPAIR				
				PAVEMAX			1,900.00 016374
TOTAL FOR BANK D						904,449.45	
TOTAL FOR REGISTER						904,449.45	

*** CHECK DATES 07/01/2020 - 07/31/2020 ***
DUNES CDD - BRIDGE FUND
BANK E DUNES - BRIDGE

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
7/02/20	00255	7/01/20 6982	202007 320-54900-46000		*	50.00	
		SVCS 07/20					
				ABOVE THE REST PEST CONTROL			50.00 007439
7/02/20	00140	7/02/20 072020	202007 320-54900-23000		*	262.92	
		INS REIMB - MC SUPP					
		7/02/20 072020	202007 320-54900-23000		*	202.40	
		INS REIMB - SS					
		7/02/20 072020	202007 320-54900-23000		*	15.10	
		INS REIMB - PRESCRIPT					
		7/02/20 072020	202007 320-54900-23000		*	12.20	
		INS REIMB - IRMAA					
				SANDY AUSBROOKS			492.62 007440
7/02/20	00334	7/01/20 072020	202007 320-54900-23000		*	202.30	
		INS REIMB - MC SUPP					
		7/01/20 072020	202007 320-54900-23000		*	144.60	
		INS REIMB - SS					
		7/01/20 072020	202007 320-54900-23000		*	21.90	
		INS REIMB - PRESCRIPT					
				STEPHEN M. BUKOVACK			368.80 007441
7/02/20	00173	6/18/20 4873-062	202006 310-51300-49100		*	31.09	
		PURCHASES					
		6/18/20 4873-062	202006 310-51300-42000		*	37.05	
		PURCHASES					
		6/18/20 4873-062	202006 310-51300-51000		*	67.20	
		PURCHASES					
		6/18/20 4873-062	202006 310-51300-54000		*	86.50	
		PURCHASES					
		6/18/20 4873-062	202006 320-54900-52000		*	437.75	
		PURCHASES					
		6/18/20 4873-062	202006 320-54900-34300		*	269.55	
		PURCHASES					
		6/18/20 4873-062	202006 300-13100-10000		*	221.84	
		PURCHASES					
		6/18/20 4873-062	202006 300-20700-10000		*	221.84-	
		PURCHASES					
				BUSINESS CARD			929.14 007442
7/02/20	00189	6/30/20 54442	202006 320-54900-52000		*	139.90	
		SUPPLIES					
		6/30/20 54442	202006 320-54900-52000		V	139.90-	
		SUPPLIES					
				COASTAL SUPPLIES			.00 007443
				DUNE -DUNES - SROSINA			

*** CHECK DATES 07/01/2020 - 07/31/2020 ***
DUNES CDD - BRIDGE FUND
BANK E DUNES - BRIDGE

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
7/09/20	00101	6/25/20	220392-0 202006 320-54900-52000 SVCS 06/26-07/29	CULLIGAN WATER PRODUCTS	*	57.00	57.00 007452
7/09/20	00014	6/26/20	02998-06 202006 320-54900-43000 SVCS 05/27-06/26	FLORIDA POWER & LIGHT CO.	*	188.27	188.27 007453
		6/26/20	04979-06 202006 320-54900-43000 SVCS 05/27-06/26		*	84.25	84.25 007454
		6/26/20	05950-06 202006 320-54900-43000 SVCS 05/27-06/26		*	449.03	449.03 007455
7/09/20	00145	7/01/20	544 202007 310-51300-34000 MGMT FEES 07/20	GOVERNMENTAL MANAGEMENT SERVICES	*	1,429.17	1,429.17 007456
7/09/20	00316	6/27/20	66412911 202006 310-51300-49100 PSC SPECIMEN-DRUG-BUND	LABORTORY CORPORATION OF AMERICA	*	95.50	95.50 007457
7/09/20	00359	6/30/20	242081 202006 320-54900-46000 REPAIR DRAIN LINE	TOTAL COMFORT HEAT&AIR CONDITIONING	*	125.00	125.00 007458
7/17/20	00185	7/08/20	226 202007 320-54900-46000 INSTALL-ANNUALS	ALL AMERICAN MAINTENANCE OF FLAGLER	*	156.60	156.60 007459
		7/08/20	227 202007 320-54900-46000 ANNUAL - SUMMER MIX		*	1,125.00	1,125.00 007460
7/17/20	00136	7/07/20	91395 202007 320-54900-34300 ANNUAL MAINT 7/20-6/30/21	ATLANTIC COMMUNICATIONS TEAM	*	737.58	737.58 007461
7/17/20	00189	7/14/20	54610 202007 320-54900-52000 SUPPLIES	COASTAL SUPPLIES	*	170.46	170.46 007462
7/17/20	00356	7/05/20	2952561 202007 300-13100-10000 COBRASECURE 07/20		*	20.00	20.00 007463
		7/05/20	2952561 202007 300-13100-10100 COBRASECURE 07/20		*	20.00	20.00 007464
		7/05/20	2952561 202007 300-20700-10000 COBRASECURE 07/20		*	20.00-	20.00 007465
		7/05/20	2952561 202007 320-53800-23000 COBRASECURE 07/20		*	20.00	20.00 007466

DUNE -DUNES - SROSINA

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		7/17/20	74609242 202008 310-53600-23000 INS 08/20		*	9,425.00	
		7/17/20	74609242 202008 300-20700-10000 INS 08/20		*	9,425.00-	
				FLORIDA BLUE			15,080.00 007465
7/23/20	00014	6/29/20	06601-06 202006 320-54900-43000 SVCS 05/28-06/29		*	98.78	
		6/29/20	07438-06 202006 320-54900-46002 SCS 05/28-06/29		*	23.72	
		6/29/20	25021-06 202006 320-54900-46002 SVCS 05/28-06/29		*	33.49	
		6/29/20	84435-06 202006 320-54900-46002 SVCS 05/28-06/29		*	26.94	
				FLORIDA POWER & LIGHT CO.			182.93 007466
7/23/20	00039	7/03/20	19906 202007 300-13100-10000 AUDIT FYE 09/30/2019		*	5,355.00	
		7/03/20	19906 202007 300-13100-10100 AUDIT FYE 09/30/2019		*	2,380.00	
		7/03/20	19906 202007 310-51300-32200 AUDIT FYE 09/30/2019		*	4,165.00	
		7/03/20	19906 202007 310-51300-32200 AUDIT FYE 09/30/2019		*	2,380.00	
		7/03/20	19906 202007 300-20700-10000 AUDIT FYE 09/30/2019		*	2,380.00-	
		7/03/20	19906 202007 310-51300-32200 AUDIT FYE 09/30/2019		*	5,355.00	
		7/03/20	19906 202007 300-20700-10000 AUDIT FYE 09/30/2019		*	5,355.00-	
				GRAU & ASSOCIATES			11,900.00 007467
7/23/20	00146	7/17/20	407527-0 202008 300-13100-10000 INS 08/20		*	2,089.30	
		7/17/20	407527-0 202008 300-13100-10100 INS 08/20		*	285.59	
		7/17/20	407527-0 202008 320-54900-23000 INS 08/20		*	1,087.55	
		7/17/20	407527-0 202008 320-53800-23000 INS 08/20		*	285.59	
		7/17/20	407527-0 202008 300-20700-10000 INS 08/20		*	285.59-	
		7/17/20	407527-0 202008 310-53600-23000 INS 08/20		*	2,089.30	
		7/17/20	407527-0 202008 300-20700-10000 INS 08/20		*	2,089.30-	
				GUARDIAN-BETHLEHEM			3,462.44 007468
				DUNE -DUNES - SROSINA			

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
7/23/20	00153	7/17/20 194890	202007 320-54900-46002		*	18,766.89	
		SVCS 04/01-07/17/20		KISINGER CAMPO & ASSOCIATES CORP.			18,766.89 007469
7/23/20	00277	7/17/20 2247	202007 320-54900-52000		*	274.41	
		SUPPLIES		LIDIA'S EMBROIDERY			274.41 007470
TOTAL FOR BANK E						71,947.91	
TOTAL FOR REGISTER						71,947.91	