

Dunes
Community Development District

September 15, 2017

Dunes Community Development District Agenda

Friday
September 15, 2017
9:30 a.m.

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

- I. Roll Call & Agenda
- II. Audience Comments
- III. Approval of the Minutes
 - A. August 11, 2017 Meeting
- IV. Reports and Discussion Items
 - Discussion on Capacity Fees Issues Not Covered Under Milo Suit
 - European Village License in Second of a Three-Year Agreement
 - Status Report on New Toll Collection System
 - Approve Resolution 2017-11, Transfer of Funds from General Fund, Water & Sewer and Bridge Surplus Funds to General Fund, Water & Sewer and Bridge Fund
 - Approve Resolution 2017-12, Removing Richard M. Ryan as an Authorized Cardholder and Contact Person on Bank of America Credit Card; Authorized Agent for Dunes CDD's Wells Fargo Bank Checking Account; Registered Agent of Dunes CDD with Florida DEO and Secretary of the Dunes Community Development District – Incorporate Greg Peugh as Replacement of the Forgoing Positions
 - Status of Marsh "TB"
- B. Community Projects Report
- C. Estimated Construction Costs to Modify Outlet Weirs in Ocean Hammock Stormwater Lakes

- D. Adopt FY 2018 Meeting Schedule
- E. Acceptance of Engagement Letter with Grau & Associates for 2017 Audit in the Amount Not to Exceed \$16,300
- V. Staff Reports
 - Attorney
 - Engineer
- F. Manager - Bridge Reports and Traffic Comparison for August
- VI. Supervisors' Requests and Audience Comments
- VII. Financial Reports
 - G. Balance Sheet & Income Statement
 - H. Construction Schedule
 - I. Special Assessment Receipts Schedule
 - J. Approval of Check Register
- VIII. Next Meeting Scheduled for October 13, 2017 @ 9:30 a.m. at the Dunes CDD Administrative Office, 101 Jungle Hut Road, Palm Coast, Florida
- IX. Adjournment

A.

MINUTES OF MEETING
DUNES COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Dunes Community Development District was held Friday, August 11, 2017 at 9:30 a.m. at the Dunes CDD Administrative Office, 101 Jungle Hut Road, Palm Coast, Florida.

Present and constituting a quorum were:

John G. Leckie, Jr.	Chairman
Charles Swinburn	Assistant Secretary
Rich DeMatteis	Assistant Secretary (by phone)
Dennis Vohs	Assistant Secretary

Also present were:

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

The following is a summary of the minutes and actions taken at the August 11, 2017 meeting. A copy of the proceedings can be obtained by contacting the District Representative.

FIRST ORDER OF BUSINESS

Roll Call

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

SECOND ORDER OF BUSINESS

Audience Comments

Audience comments were given during the discussion of the agenda items.

THIRD ORDER OF BUSINESS

Approval of Minutes

A. July 14, 2017 Meeting

Mr. Swinburn and Mr. Sheahan had corrections that will be reflected in the final version of the minutes.

On MOTION by Mr. Swinburn seconded by Mr. Vohs with all in favor the minutes of the July 14, 2017 meeting were approved as presented.

Discussion on Restoration of Marsh “TB”

Mr. Leckie stated Tim, Dick and I met with Mike Gill to talk about the marsh situation. He was going to get firm prices from Kline Construction and come back to us with a proposal. We have Jeff and Glynn here. Are you ready to tell us where you are?

Mr. Jeff Amsbaugh responded many months ago Kline went to the site and came up with what he believed would be the cost to take Lake Granada and extend it through the marsh. His bid at the time was around \$25,000. On top of that you would have to add \$18,500 for the mitigation and \$1,200 for the permits so his estimate came out to be about \$44,700. Mike Gill went back to Kline the other week and one of the things Kline would like would be a more detailed description or drawing showing exactly what he’s going to be dredging, but to Kline’s best ability he added that cost in with the new estimate that I have submitted and his new proposal is \$26,800, the mitigation stays the same at \$18,500 and the permits stay the same at around \$1,200 so his new number is \$46,500 which is below the \$50,000 that was allocated. We’d like to move forward and see if we can get this approved so we can go forward with the extension of the lake.

Mr. Leckie stated one of the things we asked Mike to do was to show us a plan of where you’re going to put the dirt and that the club agrees with where the dirt is going to be put because if you’re going to put sod on your land, the landowners on that side of the lake need to be told what’s happening and have them sign off on it. Mike said he felt that was the right thing to do.

Mr. Glynn Hertzog stated they want this detailed plan in order to answer some of those questions. The first step is a survey and from there lock in the hard numbers.

Mr. Swinburn asked are you asking that we approve, with our funds, the survey?

Mr. Jeff Amsbaugh responded that’s what has to be done if everybody is satisfied.

Mr. Leckie stated I would assume the Homeowners would do that if they want to proceed in this direction. If they go ahead with it, we will give you the \$50,000 but we need to see a plan.

Mr. Glynn Hertzog asked if the Homeowners puts up the money for the survey and it comes in less than the \$50,000 then the Homeowners can get reimbursed between any difference with what it actually came out to and the \$50,000?

Mr. Leckie responded I have no problem with that.

Mr. Jeff Amsbaugh stated the price was \$1,800 to do the existing marsh topographic survey and if that gets approved and the bill is under \$50,000 that would be reimbursed to whoever came up with the \$1,800?

Mr. Leckie asked what is the \$6,500 for?

Mr. Jeff Amsbaugh responded Kline's civil engineer has to do three drawings in order to get the permit from St. Johns. That is a firm price from the engineer.

Mr. Leckie stated you've got to get a price on moving the dirt.

Mr. Jeff Amsbaugh stated the original budget was between \$12,000 and \$15,000 and Kline feels really confident in the \$15,000. Even with all of these numbers we're still at \$46,000. If someone does this topographic drawing and Kline says the number still sticks at \$46,500, will the DCDD approve the marsh extension?

Mr. Leckie responded yes.

Mr. Vohs stated the last time we met, we made an offer to the HOA or the club that if we would give \$50,000, ownership would transfer to them. Is that ownership question now dead?

Mr. Leckie responded we said it would have to be discussed when we met with them if we would consider keeping ownership.

Mr. Ryan stated when we met with Mike Gill we said we would do a quitclaim deed and transfer the property to them. We would maintain responsibility under the permit for maintenance of the new lake. St. Johns does not want to split up permits so we would transfer the property to the Homeowners, they are responsible and they are liable for any issues with the land. We maintain the lake in accordance with the permit that is already in place.

Mr. Leckie stated during the discussion with the three of us, Mike Gill said if we got the proper paperwork and a situation where there was no legal liability to the DCDD and you continue to not transfer that property, we said we would consider it and the board would have to make that decision.

Mr. Ryan stated we also talked about providing an easement for maintenance if the Homeowners were to take ownership of the property. St. Johns concern is that there's a responsible party for the operation of maintenance.

Mr. Leckie stated if we can be covered that we are not liable for what goes on with Kline that we maintain the ownership of that lake during the process.

Mr. Chiumento stated as long as we have indemnification and proper insurance, you are as covered as you can be. If something were to happen because you are the landowner, you would be named as being liable.

Mr. Swinburn asked does anybody know what was there before this marsh?

Mr. Ryan responded all those lakes are man-made. Some of the marshes were existing. I doubt that marsh was because of the way it describes in the permit that we had to plant marsh vegetation.

Mr. Jeff Amsbaugh stated the dredging of the lake is going to take 6 to 8 days so to me it would make sense not to change permits and everything.

Mr. Chiumento stated we could grant them a temporary construction easement with indemnification and proof of insurance, do the same thing with Kline and that's about as close as we could get. Why don't you guys get Kline to do just a 2-D concept, you don't need to have an engineer. They could do some suggested topographic because it doesn't matter if it's accurate at that point. They sign off on it, you come back to the board and if the board agrees to the plan they will issue a temporary construction easement once you get the permits to start construction. You come back and show us the permits, we record the temporary construction easement, you enter into a contract with Kline at that point because you have to have the property rights to do that. Kline's contract will have insurance indemnification. The temporary construction easement will have insurance indemnification. The project goes six days, you come back with all of the construction close-out documents, lien waivers, waivers of claims and at that point the district will issue a check to whoever has the temporary construction easement whether you've paid Kline or not.

Mr. Vohs asked does this need to come back to the board or can it come back to Dick? When we start doing these meetings we will wind up into next year and then we lose the mitigation.

Mr. Chiumento responded if you are okay with that process and concept and you want to delegate to Dick and Tim.

Mr. Swinburn stated I'm okay with it with one caveat. I want to make absolutely certain there is a piece of paper that says we're not going above \$50,000.

Discussion on Earned Time Off

Mr. Chiumento stated since the last meeting I've had conversations with Jim, Jack and Dick. I asked Dick for his opinions in writing supporting what he thought the issue was. I've looked at the handbook we have many of the documents including his contract and amendments. Dick's contract has been since 2010 and there have been three amendments. All of them reference that he is entitled to earned time off consistent as an employee and consistent with the handbook. The handbook essentially says employees can carry over half of their accrued vacation from one calendar year to another, anything over will be forfeited upon termination; whatever is accrued they are entitled to receive as payment. What has happened is that in 2010 when he started, he and the then chairman of the board of supervisors had an agreement that rather than take this payment on an annual basis that he would accrue it and take it at the end of his retirement, all for the benefit of minimizing tax impacts. The handbook does not provide that on an annual basis you can get paid for your ETO that has accumulated but that has been the district practice for as long as I'm aware. Meaning that at the end of the year you have five days left, you can get paid for it. I think it's very clear that not only is Dick entitled to the ETO policy that we have, he was entitled to take that at the end of the year and he elected to defer it to the end per his agreement with Ray. He's entitled to payment. The issue is how do we calculate the accrual for the deferment. The handbook says that half carries over but it doesn't say if you don't use it that year, that half disappears. Theoretically there could be a discussion that half continues on in perpetuity. No where does it say that you forfeit the half carry over so I think it's vague and open for interpretation. I think the board needs to decide whether they want to honor the agreement between Dick and the then board chairman that he never took it and deferred it until his retirement. The board issue is that you have your handbook and you also have the practice you've been doing where you pay people at the end of the year and that is not in the handbook. I think from a board's perspective it has to be uniformly applied to all. This issue wasn't specifically carved out in Dick's contract; it just says that he is treated as all employees.

Mr. Ryan stated as a point of information, this practice was instituted when ITT still controlled everything and the bridge was in place because the bridge had probably 20 employees, most of them part time, part of them full time dating back to 1998. My only reason for doing this was that I didn't want to take additional income and it was basically going to get eaten up in taxes so I asked Ray if it would be all right and he said he thought it would be as long we kept accurate records. I had Diane, and now Maribel, maintain those records. I never had anything to

do with it. If I thought there was going to be any question about it, I would've taken the money on an annual basis. The district has lost nothing if I had taken it then or take it now. I think it would be unfair that I should lose that money or even half because I could have been paid all of it by taking it out on an annual basis. I feel the request is justified and there's no gain or loss to the district by them paying me now instead of having paid me early on.

Mr. DeMatteis stated clearly our employee handbook needs to be updated to reflect the practice or the practice goes away and reflects the handbook to prevent this from happening in the future.

Mr. Perry stated one way you could look at it as it states in the handbook is if you have excess hours at the end of the year, half of it is forfeited and interpretation could be it goes away and you're not paid for it. Practice has been they've been paid for it. If half of it was forfeited it would be about 370 hours compared to almost 900 that Dick had calculated. Dick's calculations were accurate other than there was a carry forward of 20 hours which was probably just a transgression error. In the handbook it says full time employees so if you interpret a part time employee would be entitled to half of those hours per pay period and do the calculations it goes down to about 130 hours. These are interpretations of the policy so it varies widely.

Mr. Swinburn stated it seems to me that it's either we accept Dick's word that he had a deal with Ray that he should get it all or we take what to me is the most common sense reading of the handbook and that is that he gets half.

Mr. DeMatteis stated I think the practice at record was being kept all these years is evident that the agreement was in place so I'd have to go along with that.

Mr. Swinburn asked so you would accept that there was a deal with Dick and Mr. Alleman?

Mr. DeMatteis responded yes.

On MOTION by Mr. DeMatteis seconded by Mr. Vohs with all in favor to accept calculations of earned time off provided by Dick Ryan with a potential adjustment of hours related to a mathematical error in a carry over from one year to the next was approved.
--

FOURTH ORDER OF BUSINESS**Public Hearing to Adopt the Budgets for
Fiscal Year 2018****B. Affidavit of Publication for the Public Hearing**

Mr. Leckie stated the affidavit is enclosed in the agenda book, which shows that we've advertised this as a public meeting.

Open Public Hearing on the Budgets for FY 2018

On MOTION by Mr. Leckie seconded by Mr. Swinburn with all in favor the public hearing was opened.

Mr. Ryan stated from the budget that was presented in July, there are only a couple of minor changes. Under the general, water and sewer and bridge funds, there is a notation about medical insurance. We don't have the actual premiums for medical insurance because of the affordable care act. We can no longer do fiscal years, we have to do calendar years, so the amount of money that we paid for medical insurance last year carries forward until December 31st. The number in the budget is an estimate. We will get the new rates in November so there may need to be some changes to that line items in all three accounts. The other item is the general liability insurance. I'm still waiting for the final numbers. I believe the number that's in there is fine based on what the brokerage company is telling me. The only other change is the employee schedule had shown \$80,000 for my payment next year and I revised it down to \$72,980, which I think is an accurate estimate. In the capital outlay we added a revised figure for collection system improvements emergency pumping system. We went from \$90,000 each for a total of \$180,000 and Tim also wanted to show the actual cost of a vacuum sewer cleaning vehicle. We had discussed the possibility of purchasing a vacuum truck because we may have a continuous need to do manhole and pipe cleaning. I think at \$360,000 we're probably going to defer it indefinitely. In order to meet the increased costs in the general fund, I increased the transfers from the bridge and water and sewer account to keep the assessment under the amount we had noticed which was \$60.

Mr. DeMatteis stated I think we should include the \$50,000 because that's going to get spent one way or another.

Mr. Ryan stated it's just a question of timing. If HDOA get approval quickly it may get done in September but more likely the expenditure is going to be in October or later. Let's wait and see what happens. There may have to be a transfer to fund that item.

Mr. DeMatteis stated if that's the case the carry forward surplus should reflect the full amount of \$93,000.

Mr. Perry stated he's only going to utilize \$43,000 of the \$93,000 for the next fiscal year. It just happens to be \$50,000 differential but it's not tied to the project.

Mr. DeMatteis stated I think the records need to be more explanatory and explain why A does not equal B. Why not show another line item in the projection that reserves the \$50,000 into the fund or something? I don't think it's clear and I'm uncomfortable that it's not clear.

Mr. Perry stated you can add a footnote.

Mr. Ryan stated footnote five explains what we're doing.

Mr. DeMatteis stated footnote five talks about what happens with the marsh it doesn't talk about the fund balance.

Mr. Ryan stated you send some wordage that you'd like to see and we can incorporate it.

C. Resolution 2017-05, Approving the Transfer of Funds from the Bridge and Water & Sewer Funds to the General Fund for FY 2018

On MOTION by Mr. Swinburn seconded by Mr. VoHS with all in favor Resolution 2017-05 was approved.

D. Resolution 2017-06, Adopting the General Fund Budget for FY 2018

On MOTION by Mr. VoHS seconded by Mr. Swinburn with all in favor Resolution 2017-06 was approved.

E. Resolution 2017-07, Levying Assessments for FY 2018

On MOTION by Mr. Swinburn seconded by Mr. VoHS with all in favor Resolution 2017-07 was approved.

F. Resolution 2017-08, Adopting the Water & Sewer Fund Budget for FY 2018

On MOTION by Mr. Vohs seconded by Mr. Swinburn with all in favor Resolution 2017-08 was approved.

G. Resolution 2017-09, Adopting the Bridge Fund Budget for FY 2018

On MOTION by Mr. Swinburn seconded by Mr. Vohs with all in favor Resolution 2017-09 was approved.

H. Resolution 2017-10, Adopting the Section 125 Cafeteria Plan

On MOTION by Mr. Vohs seconded by Mr. Swinburn with all in favor Resolution 2017-10 was approved.

Close Public Hearing

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

FIFTH ORDER OF BUSINESS**Reports and Discussion Items****I. Community Projects Report**

Mr. Ryan stated my balance and the accountant's balance is almost identical. The only difference is I post interest payments earlier than theirs. There are two projects pending with the County. I talked to Coffey and he said they will probably start moving ahead with the Malacompra drainage improvements in September. They are still up in the air with the dunes projects. They don't know when they are going to move forward with that.

Mr. DeMatteis left the meeting at this time.

Status Report on New Toll Collection System

Mr. Ryan stated we are still waiting for a rewrite of one of the programs. Basically all of the equipment is in. Hopefully by the close of the fiscal year we will have everything in place including the new program. Everything is operating except for the actual dollar versus the bonus program. We're still operating under the bonus program.

Mr. Leckie asked what about the arm?

Mr. Ryan responded they are going to put out the signboard a week before that happens. It should be any day now because everything is in place to do that.

SIXTH ORDER OF BUSINESS

Staff Reports

Attorney

There being none, the next item followed.

Engineer

Mr. Sheahan stated in regards to the wastewater plant, we have a pre-bid meeting on August 17th and the bid opening is scheduled for August 31st. Addendum number one is being prepared based on questions from plant holders. There are 30 plant holders, at least seven of them are general contractors so hopefully we will get some good bids out of it.

We met with the PE group on the other marshes to get an idea of what that would cost. He's going to produce a report in the next 30 days.

There's been no change with the irrigation. It's looking pretty good with the rainfall we've had. The City of Palm Coast is looking at six different routes in their study. We've requested a follow up meeting to review the results of those routing studies.

We've received preliminary plans on the weir structure from the engineer. The cost of just the gate was \$10,000. I've asked him what he expects the install cost to be and that's just the one at the discharge north of Malacompra. There's another weir that pumps storm water from the northern lake system and we want to put a gate in that one too so that we can get more water when we need it so I've asked them to include that in their design. I would expect it would be about the same cost.

There's nothing new on storm sewer cleanup. I got an email from the contractor and he's supposed to get me something on that on Monday.

We got a final report from the bridge inspection. All of the results look the same as was in the draft.

Hammock Dunes club has asked me to send them a letter that we approve their restoration plans so I'll do that this afternoon.

J. Manager – Bridge Reports and Traffic Comparison for July

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

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

Mr. Leckie presented a memo that will be from the board of supervisors to the DCDD employees concerning Dick's retirement and Greg Peugh pending employment and asked for any changes.

Mr. Swinburn stated to return to the topic of paid time off, we said we need to change the policy so that it jibes with the practice. Has someone been asked to do that?

Mr. Leckie responded no but I think that definitely needs to be changed effective October 1st. My thought is that you take the time off or you lose it.

Mr. Swinburn asked so you change the practice and keep the policy?

Mr. Leckie responded yes.

Mr. Chiumento stated this is from 1999 and hasn't ever been amended to the best of our knowledge.

Mr. Ryan stated we have an amendment pending. There were some minor changes done about six or seven years ago. The major changes have been sitting there and they just need to be finalized. Most of the changes are things that are dictated by federal government that weren't required during the last update.. We also had some verbiage from ADP to incorporate into those documents. That might be a good project for Greg.

Mr. Perry stated I would suggest that you have some language in there to give you some flexibility because there are times when workloads happen and people can't take the time off. If you enforce it strictly, they're going to lose dollars, and that's not the real intent. Tighten it up but consider flexibility to have carry over approved by the board or what have you.

Mr. Leckie asked Dick, you approve all expense accounts today?

Mr. Ryan responded yes.

Mr. Leckie stated starting October 1st I would like the treasurer of DCDD approve the District Manager's expenses. The other thing I'd like to bring up is I think we need to institute that any new employee be given a drug test.

Mr. Sheahan stated we have a drug-free workplace policy. We can drug test an individual if they get in an accident.

EIGHTH ORDER OF BUSINESS**Financial Reports**

- K. Balance Sheet & Income Statement**
- L. Construction Schedule**
- M. Special Assessment Receipt Schedule**
- N. Approval of Check Register**

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

NINTH ORDER OF BUSINESS

**Next Meeting Scheduled for Friday,
September 15, 2017 @ 9:30 a.m. at the Dunes
CDD Administrative Office, 101 Jungle Hut
Road, Palm Coast, Florida**

TENTH ORDER OF BUSINESS

Adjournment

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

B.

FLAGLER COUNTY/DUNES CDD COMMUNITY PROJECTS STATUS REPORT

REVISED 9/6/17

Project Funding	Date	Amount
2012 Initial Contribution	10/31/2013	\$ 1,000,000
2013 Contribution	10/31/2013	\$ 200,000
2014 Contribution	10/1/2014	\$ 200,000
2015 Contribution	10/1/2015	\$ 200,000
2016 Final Contribution	11/1/2016	\$ 200,000
Total Funded to Date		\$ 1,800,000
Accumulated Interest	9/1/2017	\$ 24,464
Total Funds Available to Date		\$ 1,824,464

Community Project Description	BOCC Approved Date	DCDD Approved Date	Project Budget	Project Status % Complete	Project Cost
Camino Del Mar Sidewalk	6/3/2013	3/15/2013	\$ 105,000	100% Complete	\$ 112,685
Landscaping A1A Medians	7/7/2014*1	7/12/2013	\$ 46,900	100% Complete	\$ 43,658
Ocean Rescue Equipment & Storage	6/3/2013	7/12/2013	\$ 130,000	100% Complete	\$ 100,432
MalaCompra Drainage Improvements	6/3/2013*	11/21/2013	\$ 900,000	No activity, 0% Complete May start in Oct. or Nov.	
HDP Saftey, Street Lighting, Traffic Signs, & Landscaping	12/8/2015	8/21/2015	\$ 255,685	100% Complete	\$ 243,105
Repaires to dunes at the end of 16th, Jungle Hut & Malacompra Roads		4/7/2017	\$ 400,000	No activity, 0% Complete May start in Sep.	
Total to Date			\$ 1,837,585		\$ 499,880
Balance					\$ 1,324,584
Potential Community Projects			Project Budget		

Total **\$ -**

NOTES

* Projects initially approved then revised by First Amendment to the Interlocal Agreement Dated 11/21/2013

*1 BOCC approved this C P at their meeting on 7/7/14, DCDD Board approved on 8/15/14

C.



August 28, 2017

520 Palm Coast Pkwy SW
Suite 200
Palm Coast, FL 32137
Phone: 386.445.6569
Fax: 386.447.8991

Timothy B. Sheahan, P.E.
Utility Manager
Dunes Community Development District
5000 Palm Coast Parkway SE
Palm Coast, FL 32137

Re: CPH Status Update of Dunes Weir Modifications

Dear Mr. Sheahan:

CPH has met with SJRWMD staff and discussed both of the proposed weir improvement projects to determine permitting requirements and potential concerns. Below we have provided a summary on each of the proposed weir modification projects.

Outfall Weir Location

The primary concerns that Staff raised for the outfall improvements were:

1. That these changes would not have an impact on the peak discharge rate for the 25 year/24 hour storm event.
2. That this is not impacting the permanent pool volume in the lakes.
3. What effects would there be on the littoral zones or mitigation areas around the lakes by lowering the outfall elevation.

Staff indicated that this is not something they have dealt with before, so they indicated that they need to discuss it internally on how to best handle it. Based on their attitudes during the meeting, we feel that the allowable use of the outfall will need to be clearly defined in the permit in order for them to be comfortable with approval. I think we are going to need to define the exact purpose for the weir and under what specific circumstances it could be used. Each of their concerns should be able to be addressed through a few conditions, and still allow the weir gate to be used in the manner you intend as we understand it.

The following are some possible conditions:

- The weir must be in the fully raised position during and for a specific duration following a storm event.
- The weir may be lowered in the days prior to landfall of a named storm to allow recovery down to NWL elevations in the lake system.
- The lake water level may be taken no lower than elevation X' (possibly established NWL).
- The weir may be lowered when the lake levels exceed the 100 year peak design stage to protect structures from flooding.
- Access to the weir gate is to be locked to prevent unauthorized adjustments.
- There are to be regular inspections of the weir gate to ensure it is in proper working order and not allowing additional discharge.

Estimated Construction Cost:

\$20,000 - \$25,000



Equalizing Weir Location

The primary concerns that Staff raised for the equalizing improvements were:

1. That these changes would not have an impact on the peak discharge rate for the 25 year/24 hour storm event.
2. That this is not impacting the permanent pool volume in the lakes.
3. What effects would there be on the littoral zones or mitigation areas around the lakes by lowering the outfall elevation.

Based on our meeting with Staff, we have been asked to review the CUP criteria to determine the levels that the lakes are allowed to be lowered to and which lakes are currently affected by withdrawals for irrigation. We will need to correlate the allowable elevations from the CUP with the elevations of the littoral zones and mitigation areas in any impacted lakes. Staff would also like us to determine what the original purpose of the weir was to ensure that lowering it is not causing adverse consequences to other parts of the system. Approval of these proposed improvements will likely require similar conditions to the outfall location

The following are some possible conditions:

- The weir must be kept in the fully raised position except for times when it is lowered to refill the irrigation supply lake.
- The lake water level may be taken no lower than elevation X' (possibly established as the NWL, or the minimum elevation defined in the CUP).
- Access to the weir gate is to be locked to prevent unauthorized adjustments.
- There are to be regular inspections of the weir gate to ensure it is in proper working order and position.

Estimated Construction Cost:

\$25,000 - \$30,000

Once you have had an opportunity to review the SJRWDM Staff's concerns, we would like to discuss you needs, and what conditions you would be comfortable with placing on the modifications.

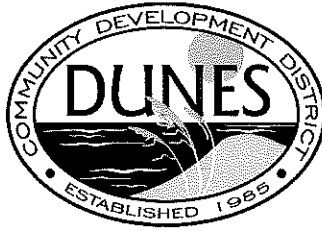
Sincerely,
CPH, Inc.

A handwritten signature in black ink, reading 'Jason Kellogg', is positioned above the printed name.

Jason R. Kellogg, P.E.
Project Engineer

Cc: Brett Markovitz

D.



**Notice of Meeting Dates
Dunes Community Development District
Fiscal Year 2018**

The Board of Supervisors of the Dunes Community Development District will hold their meetings for Fiscal Year 2018 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 13, 2017
November 17, 2017 (**third Friday**)
December 8, 2017
January 12, 2018
February 9, 2018
March 9, 2018
April 13, 2018
May 11, 2018
June 8, 2018
July 13, 2018
August 10, 2018
September 14, 2018

Richard M. Ryan
District Manager
Dunes Community Development District

E.



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

2700 North Military Trail • Suite 350
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

September 1, 2017

Board of Supervisors
Attn: Patti Powers
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, 2017. We will audit the financial statements of the governmental 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 as of and for the fiscal year ended September 30, 2017. 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 2017 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 assist in preparing the financial statements and related notes of the District 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*. The other services are limited to the financial statement 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 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. 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 designing, implementing 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 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.

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 and providing report copies of 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 using the audit's report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents.

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 Control

Our audit will include obtaining an understanding of the government 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. 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.

Our fee for these services will not exceed \$16,300 for the September 30, 2017 audit, respectively, unless there is a change in activity by the District which results in additional audit work or if Bonds are issued.

We will complete the audit within prescribed statutory deadlines, 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.

This agreement may be renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

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 2016 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: _____



PEER REVIEW PROGRAM

is proud to present this
Certificate of Recognition
to

Grau & Associates

For having a system of quality control for its accounting and auditing practice in effect for the year ended June 30, 2016 which has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and which was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.

A handwritten signature in black ink, reading "Anita Ford", written over a horizontal line.

Anita Ford, Chair
AICPA Peer Review Board
2016

F.

DUNES COMMUNITY DEVELOPMENT DISTRICT

HAMMOCK DUNES TOLL BRIDGE

2016-2017 TRAFFIC & REVENUE REPORT

August 2017 ONE-WAY

11

	TRAFFIC DATA				CASH RECEIPTS DATA				
	TOTAL## VEHICLE TRIPS	AVERAGE## DAILY TRIPS	% OF BUDGET TRIP/DAY	% CHANGE TO PRIOR YEAR	CASH TOLLS PAID (FULL FARE)	PREPAID ACCOUNTS CASH REC'D.	TOTAL CASH RECEIVED	% OF BUDGET REVENUE	% CHANGE TO PRIOR YEAR
OCTOBER 2016	125,531	4,049	86.94%	-3.56%	\$73,785.00	\$50,379.50	\$124,164.50	92.26%	-1.68%
NOVEMBER 2016	136,607	4,554	97.77%	10.99%	\$77,365.00	\$48,737.50	\$126,102.50	93.70%	10.76%
DECEMBER 2016	137,403	4,432	95.17%	5.51%	\$78,477.00	\$53,622.00	\$132,099.00	98.15%	2.87%
JANUARY 2017	138,697	4,474	96.06%	9.73%	\$71,490.50	\$56,785.50	\$128,276.00	95.31%	12.09%
FEBRUARY 2017	139,383	4,978	106.88%	3.85%	\$75,565.25	\$52,251.50	\$127,816.75	94.97%	1.08%
MARCH 2017	166,512	5,371	115.33%	2.38%	\$101,435.25	\$62,062.00	\$163,497.25	121.48%	-1.21%
APRIL 2017	159,769	5,326	114.34%	6.70%	\$100,757.00	\$56,514.00	\$157,271.00	116.86%	7.10%
MAY 2017	155,483	5,016	107.69%	4.27%	\$93,786.00	\$57,812.00	\$151,598.00	112.64%	0.14%
JUNE 2017	151,779	5,059	108.63%	6.25%	\$99,518.50	\$54,461.00	\$153,979.50	114.41%	2.98%
JULY 2017	161,106	5,197	111.58%	4.39%	\$112,923.50	\$50,597.50	\$163,521.00	121.50%	-2.97%
AUGUST 2017	147,638	4,763	102.25%	7.11%	\$85,510.50	\$57,140.00	\$142,650.50	105.99%	2.03%
SEPTEMBER 2017									
YEAR TO DATE	1,619,908	4,836	103.83%	5.15%	\$970,613.50	\$600,362.50	\$1,570,976.00	106.12%	2.61%

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

PREPAID ACCOUNT PAYMENT ANALYSIS:

	CASH	CHARGE CARDS	LESS EST. CH. CARD DISCOUNT	TOTAL	"BONUS" DOLLARS ADDED	TOTAL TOLL CREDIT ISSUED	BONUS \$ AS % OF PAYMENT	## EFFECTIVE TOLL FOR 2 AXLES	NUMBER OF ACTIVE ACCOUNTS
OCTOBER 2016	\$12,603.00	\$37,776.50	(\$1,606.00)	\$48,773.50	\$149,614.00	\$199,993.50	306.75%	\$0.493	18,022
NOVEMBER 2016	\$9,281.00	\$39,456.50	(\$1,677.00)	\$47,060.50	\$144,258.00	\$192,995.50	306.54%	\$0.493	18,166
DECEMBER 2016	\$12,213.00	\$41,409.00	(\$1,760.00)	\$51,862.00	\$159,324.00	\$212,946.00	307.21%	\$0.492	18,307
JANUARY 2017	\$13,201.00	\$43,584.50	(\$1,852.00)	\$54,933.50	\$169,196.00	\$225,981.50	308.00%	\$0.491	18,505
FEBRUARY 2017	\$11,201.00	\$41,050.50	(\$1,745.00)	\$50,506.50	\$155,520.50	\$207,772.00	307.92%	\$0.491	18,678
MARCH 2017	\$14,835.00	\$47,227.00	(\$2,007.00)	\$60,055.00	\$184,355.00	\$246,417.00	306.98%	\$0.492	18,883
APRIL 2017	\$12,780.00	\$43,734.00	(\$1,859.00)	\$54,655.00	\$168,079.00	\$224,593.00	307.53%	\$0.492	19,082
MAY 2017	\$10,361.00	\$47,451.00	(\$2,017.00)	\$55,795.00	\$171,729.00	\$229,541.00	307.79%	\$0.491	19,283
JUNE 2017	\$11,378.00	\$43,083.00	(\$1,831.00)	\$52,630.00	\$161,943.00	\$216,404.00	307.70%	\$0.491	19,503
JULY 2017	\$10,529.00	\$40,068.50	(\$1,703.00)	\$48,894.50	\$150,994.50	\$201,592.00	308.82%	\$0.490	19,707
AUGUST 2017	\$12,724.00	\$44,416.00	(\$1,888.00)	\$55,252.00	\$131,139.00	\$188,279.00	237.35%	\$0.593	19,896
SEPTEMBER 2017									
YEAR TO DATE	\$131,106.00	\$469,256.50	(\$19,945.00)	\$580,417.50	\$1,746,152.00	\$2,346,514.50	300.84%	\$0.500	19,896

	TOTAL VEHICLE TRIPS	AVERAGE DAILY TRIPS	% OF BUDGET TRIP/DAY	% CHANGE TO PRIOR YEAR	CASH TOLLS PAID (FULL FARE)	PREPAID ACCOUNTS CASH REC'D.	TOTAL CASH RECEIVED	Insert new data in column or space
2016 - 2017								
BUDGET REVENUE	\$1,615,000							
MONTH BUDGET	\$134,583							
ANNUAL TRIPS	1,700,000							
DAILY TRIPS	4,658							
Aug-16	137,834	4,446	100.18%	8.12%	\$85,552.50	\$54,266.00	\$139,818.50	Insert prior year's data in column or space
9/1/2017								Correction

9/1/2017 Tollrept-August 16-17 one-way ts

**DUNES COMMUNITY DEVELOPMENT DISTRICT
HAMMOCK DUNES TOLL BRIDGE
2016 - 2017 ESTIMATED PER TRIP TOLL RATE
August 2017 ONE-WAY**

	Oct 2016	Nov 2016	Dec 2016	Jan 2017	Feb 2017	Mar 2017	Apr 2017	May 2017	Jun 2017	Jul 2017	Aug 2017	Sep 2017	Year to date
Veh. trips - 2 axle	121,974	133,323	134,535	135,713	136,488	162,987	156,384	151,700	147,842	157,525	143,910		1,582,381
Veh. trips - 3 axle	1,974	1,933	1,660	1,704	1,639	1,930	1,926	1,983	2,081	1,996	2,104		20,930
Veh. trips - 4 axle	1,150	1,055	941	1,077	1,028	1,241	1,129	1,448	1,500	1,180	1,268		13,017
Veh. trips - 5 axle	433	296	267	203	228	354	330	352	356	405	356		3,580
Total Vehicles	125,531	136,607	137,403	138,697	139,383	166,512	159,769	155,483	151,779	161,106	147,638	0	1,619,908
Less prepaid trips	(89,811)	(98,847)	(98,933)	(103,716)	(102,390)	(116,822)	(110,339)	(108,666)	(103,164)	(105,689)	(105,820)		(1,144,197)
Cash Trips	35,720	37,760	38,470	34,981	36,993	49,690	49,430	46,817	48,615	55,417	41,818	0	475,711
% Cash to Prepaid trips	28%	28%	28%	25%	27%	30%	31%	30%	32%	34%	28%	#DIV/0!	29%
Prepaid \$ value-est.	44,277	48,732	48,675	51,028	50,376	57,476	54,287	53,464	50,757	51,999	52,910	0	563,980
Cash toll \$ value	73,785	77,365	78,477	71,491	75,565	101,435	100,757	93,786	99,064	112,490	85,313		969,528
Total est. trip \$	118,062	126,097	127,152	122,519	125,941	158,912	155,044	147,250	149,821	164,488	138,223	0	\$1,533,508
% \$ Rev. Cash to Prepaid	62%	61%	62%	58%	60%	64%	65%	64%	66%	68%	62%	#DIV/0!	63%
Est. per Trip \$	\$0.940	\$0.923	\$0.925	\$0.883	\$0.904	\$0.954	\$0.970	\$0.947	\$0.987	\$1.021	\$0.936	N/A	\$0.947
Effective toll for 2 axle vehicles based on current month payments on Prepaid Accounts: This rate times prepaid trips is used to derive monthly "Prepaid \$ value-est"													
Ppd. \$ per trip	\$0.493	\$0.493	\$0.492	\$0.492	\$0.492	\$0.492	\$0.492	\$0.492	\$0.492	\$0.492	\$0.500		\$0.493
Avg. \$ per cash trip	\$2.066	\$2.049	\$2.040	\$2.044	\$2.043	\$2.041	\$2.038	\$2.003	\$2.038	\$2.030	\$2.040	N/A	\$2.038

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

Insert new data in column or
space

Correction

xc

9/1/2017 ^

TRAFFIC COMPARISON YEAR/YEAR STARTING 2016

	2015-2016			2016-2017			2017-2018			2018-2019			2019-2020		
	TOTAL##	AVERAGE##	TOTAL##	AVERAGE##	% INCREASE	TOTAL##	AVERAGE##	% INCREASE	TOTAL##	AVERAGE##	% INCREASE	TOTAL##	AVERAGE##	% INCREASE	
	VEHICLE	DAILY	VEHICLE	DAILY	OR DECREASE	VEHICLE	DAILY	OR DECREASE	VEHICLE	DAILY	OR DECREASE	VEHICLE	DAILY	OR DECREASE	
	TRIPS	TRIPS	TRIPS	TRIPS	MAX MONTH	TRIPS	TRIPS	MAX MONTH	TRIPS	TRIPS	MAX MONTH	TRIPS	TRIPS	MAX MONTH	
OCTOBER	130,160	4,199	125,531	4,049	-3.56%			0.00%							
NOVEMBER	123,076	4,103	136,607	4,554	9.91%			0.00%							
DECEMBER	130,222	4,201	137,403	4,432	5.23%			0.00%							
JANUARY	126,398	4,077	138,697	4,474	8.87%			0.00%							
FEBRUARY	134,218	4,628	139,383	4,978	7.03%			0.00%							
MARCH	162,643	5,247	166,512	5,371	2.32%			0.00%							
APRIL	149,731	4,991	159,769	5,326	6.29%			0.00%							
MAY	149,118	4,810	155,483	5,016	4.10%			0.00%							
JUNE	142,852	4,762	151,779	5,059	5.88%			0.00%							
JULY	154,327	4,978	161,106	5,197	4.21%			0.00%							
AUGUST	137,834	4,446	147,638	4,763	6.65%			0.00%							
SEPTEMBER	128,440	4,281			#DIV/0!			0.00%							
YEAR TO DATE	1,669,019	4,560	1,619,908	4,836	5.71%	0	0		0	0		0	0		

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

MAXIMUM MONTH

G.

Dunes
Community Development District

Unaudited Financial Statements
as of
July 31, 2017

Board of Supervisors Meeting
September 15, 2017

Dunes Community Development District

BALANCE SHEET

July 31, 2017

	<u>Major Fund</u>
	<u>General</u>
<u>ASSETS:</u>	
Cash	\$4,281
Investments	\$226,741
 TOTAL ASSETS	<u>\$231,022</u>
<u>LIABILITIES AND FUND BALANCES:</u>	
Liabilities:	
Accounts Payable	\$26,941
Due to Other Funds	\$10,180
 TOTAL LIABILITIES	<u>\$37,121</u>
Fund Balances:	
Assigned:	
Current year's expenditures	\$136,691
Unassigned	\$57,210
 TOTAL FUND BALANCES	<u>\$193,901</u>
TOTAL LIABILITIES & FUND BALANCE	<u>\$231,022</u>

DUNES COMMUNITY DEVELOPMENT DISTRICT
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Period Ending July 31, 2017

EXPENSE CODE	DESCRIPTION	GENERAL FUND BUDGET	PRORATED BUDGET THRU 7/31/17	ACTUAL THRU 7/31/17	VARIANCE
REVENUES:					
001.300.31900.10000	Maintenance Taxes	\$167,000	\$167,000	\$166,808	(\$192)
001.300.36100.11000	Interest Income	\$0	\$0	\$1,673	\$1,673
TOTAL REVENUES		\$167,000	\$167,000	\$168,480	\$1,480
EXPENDITURES:					
<i>Administrative</i>					
001.310.51300.11000	Supervisor Fees	\$14,000	\$11,667	\$9,200	\$2,467
001.310.51300.21000	FICA Expense	\$1,071	\$893	\$704	\$189
001.310.51300.31100	Engineering	\$5,000	\$4,167	\$0	\$4,167
001.310.51300.31500	Attorney	\$10,000	\$8,333	\$8,797	(\$463)
001.310.51300.32000	Collection Fees/Payment Discount	\$12,000	\$8,364	\$8,364	\$0
001.310.51300.32200	Annual Audit	\$4,000	\$4,000	\$3,200	\$800
001.310.51300.34000	Management Fees	\$10,000	\$8,333	\$8,333	\$0
001.310.51300.35100	Computer Time	\$1,000	\$833	\$1,158	(\$325)
001.310.51300.40000	Travel Expenses	\$2,400	\$2,000	\$36	\$1,964
001.310.51300.42000	Postage & Express Mail	\$3,000	\$2,500	\$2,050	\$450
001.310.51300.42500	Printing	\$2,000	\$1,667	\$1,327	\$340
001.310.51300.45000	Insurance	\$12,000	\$10,912	\$10,912	\$0
001.310.51300.48000	Advertising Legal & Other	\$1,500	\$1,250	\$615	\$635
001.310.51300.49000	Bank Charges	\$500	\$417	\$421	(\$5)
001.310.51300.49100	Contingencies	\$4,000	\$4,000	\$4,154	(\$154)
001.310.51300.51000	Office Supplies	\$2,000	\$1,667	\$184	\$1,482
001.310.51300.54000	Dues, Licenses & Subscriptions	\$2,000	\$1,667	\$364	\$1,303
001.320.53800.12000	Salaries	\$103,814	\$83,850	\$83,551	\$299
001.320.53800.21000	FICA Taxes	\$8,895	\$7,184	\$7,185	(\$0)
001.320.53800.22000	Pension Expense	\$6,229	\$4,672	\$4,239	\$433
001.320.53800.23000	Health Insurance Benefits	\$14,382	\$11,985	\$11,422	\$563
001.320.53800.24000	Workers Comp Insurance	\$1,600	\$1,333	\$1,302	\$32
TOTAL ADMINISTRATIVE		\$221,391	\$181,693	\$167,517	\$14,176
<i>General System Maintenance</i>					
001.320.53800.43000	Electric (7 Aerators)	\$15,000	\$12,500	\$10,315	\$2,185
001.320.53800.46500	Lake Maintenance	\$26,000	\$21,667	\$12,646	\$9,021
001.320.53800.46200	Landscaping	\$24,000	\$20,000	\$20,104	(\$104)
001.320.53800.52100	Grass Carp	\$3,000	\$2,500	\$0	\$2,500
001.320.53800.46700	Storm Drain System Maintenance	\$130,000	\$93,171	\$93,171	\$0
001.320.53800.46000	Building Maintenance	\$15,000	\$12,500	\$10,123	\$2,377
001.320.53800.46300	Tree & Shrub Removal	\$10,000	\$8,333	\$3,150	\$5,183
001.320.53800.49200	R&M-Floating Fountains	\$10,300	\$8,583	\$7,606	\$978
001.320.53800.49300	R&R-Equipment	\$5,000	\$4,167	\$831	\$3,336
001.320.53800.64000	Capital Improvements	\$17,000	\$14,167	\$16,959	(\$2,792)
TOTAL GENERAL SYSTEM MAINTENANCE		\$255,300	\$197,588	\$174,905	\$22,683
TOTAL EXPENDITURES		\$476,691	\$379,280	\$342,422	\$36,858
<i>Other Sources and Uses</i>					
001.300.58100.10000	Interfund Transfer	\$173,000	\$173,000	\$173,000	\$0
TOTAL OTHER SOURCES AND USES		\$173,000	\$173,000	\$173,000	\$0
EXCESS REVENUES		(\$136,691)		(\$941)	
FUND BALANCE - BEGINNING		\$136,691		\$194,842	
FUND BALANCE - ENDING		\$0		\$193,901	

DUNES COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF NET POSITION - PROPRIETARY FUNDS

July 31, 2017

	<u>Major Funds</u>		
	<u>Water, Sewer and Effluent Reuse Enterprise Fund</u>	<u>Intracoastal Waterway Bridge Enterprise Fund</u>	<u>Total</u>
ASSETS:			
Current Assets:			
Cash and Cash Equivalents:			
Cash - Operating Account	\$245,474	\$196,964	\$442,438
Cash - On Hand	---	\$2,500	\$2,500
Petty Cash	---	\$1,206	\$1,206
Investments:			
State Board - Surplus Funds	\$10,610,068	\$9,970,983	\$20,581,051
State Board - Community Projects	---	\$1,392,877	\$1,392,877
Receivables			
Utility Billing	\$297,241	---	\$297,241
Due from Other Funds	\$156	\$75,703	\$75,859
Noncurrent Assets:			
Prepays	\$1,447	\$21,310	\$22,757
Deposits	\$1,000	---	\$1,000
Capital Assets:			
Land	\$875,488	\$85,000	\$960,488
Plant-Expansion (Net)	\$5,902,693	---	\$5,902,693
Maintenance Building (Net)	\$55,697	---	\$55,697
Equipment (Net)	\$153,039	\$34,932	\$187,971
Roadways (Net)	---	\$1,729,096	\$1,729,096
Bridge Facility (Net)	---	\$5,207,805	\$5,207,805
Improvements Other than Buildings (Net)	\$17,373,977	---	\$17,373,977
Meters in the Field/Inventory (Net)	\$1	---	\$1
Construction in Progress	\$78,839	\$156,545	\$235,385
TOTAL ASSETS	<u>\$35,595,122</u>	<u>\$18,874,922</u>	<u>\$54,470,043</u>
LIABILITIES:			
Current Liabilities:			
Accounts Payable	\$143,329	\$10,003	\$153,332
Due to Other Funds	\$65,679	---	\$65,679
Noncurrent Liabilities:			
Utility Deposits	\$1,347	---	\$1,347
Customer Refunds Due	\$3,350	---	\$3,350
Prepaid Connection Fees	\$849,673	---	\$849,673
Deferred Toll Revenue	---	\$2,038,240	\$2,038,240
TOTAL LIABILITIES	<u>\$1,063,378</u>	<u>\$2,048,243</u>	<u>\$3,111,621</u>
NET POSITION			
Net Invested in Capital Assets	\$24,360,894	\$5,327,738	\$29,688,631
Restricted for Community Projects ⁽¹⁾	---	\$1,543,226	\$1,543,226
Unrestricted	\$10,170,850	\$9,955,715	\$20,126,565
TOTAL NET POSITION	<u>\$34,531,744</u>	<u>\$16,826,679</u>	<u>\$51,358,422</u>

⁽¹⁾ Bridge Interlocal Agreement with County.

DUNES COMMUNITY DEVELOPMENT DISTRICT
Water and Sewer Fund-Proprietary Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Period Ending July 31, 2017

EXPENDITURE CODE	DESCRIPTION	WATER/SEWER FUND BUDGET	PRORATED BUDGET THRU 7/31/17	ACTUAL THRU 7/31/17	VARIANCE
OPERATING REVENUES:					
041.300.34300.30000	Water Revenue	\$994,666	\$828,888	\$863,584	\$34,695
041.300.34300.50000	Sewer Revenue	\$882,985	\$735,821	\$712,553	(\$23,267)
041.300.34300.76000	Irrigation/Effluent	\$1,096,489	\$913,741	\$1,131,808	\$218,067
041.300.34300.10000	Meter Fees	\$20,000	\$16,667	\$36,457	\$19,790
041.300.34300.10100	Connection Fees - W, S & I (75 units)	\$36,000	\$30,000	\$20,104	(\$9,896)
041.300.36900.10000	CPC Effluent Agreement	\$40	\$33	\$0	(\$33)
041.300.34900.10200	Backflow Preventor/Misc.	\$100	\$83	\$1,015	\$932
041.300.36900.10000	Misc. Income / Penalty	\$15,000	\$12,500	\$8,855	(\$3,645)
TOTAL OPERATING REVENUES		\$3,045,280	\$2,537,733	\$2,774,375	\$236,641
OPERATING EXPENSES					
<i>Administrative</i>					
041.310.51300.31100	Engineering	\$50,000	\$41,667	\$5,850	\$35,817
041.310.51300.31500	Attorney	\$35,000	\$29,167	\$17,391	\$11,776
041.310.51300.32200	Annual Audit	\$9,000	\$9,000	\$7,200	\$1,800
041.310.51300.34000	Management Fees	\$19,000	\$15,833	\$15,833	\$0
041.310.51300.40000	Travel Expenses	\$15,000	\$12,500	\$12,302	\$198
041.310.51300.42000	Postage & Express Mail	\$6,000	\$5,000	\$3,773	\$1,227
041.310.51300.42500	Printing & Mailing Utility Bills	\$17,500	\$14,583	\$12,904	\$1,680
041.310.51300.48000	Advertising Legal & Other	\$2,500	\$2,083	\$760	\$1,323
041.310.51300.49000	Bank Charges	\$9,000	\$7,500	\$8,185	(\$685)
041.310.51300.49100	Contingencies	\$20,000	\$16,667	\$35,492	(\$18,826)
041.310.51300.51000	Office Supplies and Equipment	\$15,000	\$12,500	\$9,476	\$3,024
041.310.51300.54000	Dues, Licenses & Subscriptions	\$6,000	\$5,000	\$6,993	(\$1,993)
041.310.51300.54200	Permits Fees WTP & WWTP	\$15,000	\$12,500	\$6,600	\$5,900
041.310.51300.55000	Land Leases & Easement Fees	\$12,000	\$10,000	\$0	\$10,000
041.310.53600.12000	Salaries	\$707,093	\$571,114	\$569,236	\$1,877
041.310.53600.21000	FICA Taxes	\$59,017	\$47,667	\$48,448	(\$781)
041.310.53600.22000	Pension Plan	\$32,183	\$24,137	\$23,576	\$562
041.310.53600.23000	Insurance Benefits (Medical)	\$172,781	\$143,984	\$141,060	\$2,924
041.310.53600.24000	Workers Compensation Insurance	\$14,400	\$12,000	\$9,925	\$2,075
041.310.53600.25000	Unemployment Benefits	\$5,000	\$4,167	\$0	\$4,167
041.310.53600.32480	Bad Debt Expense	\$0	\$0	\$29	(\$29)
041.310.53600.41000	Telephone	\$17,000	\$14,167	\$14,403	(\$236)
041.310.53600.44000	Equipment Rentals & Leases	\$4,000	\$3,333	\$3,056	\$277
041.310.53600.45000	Insurance	\$78,000	\$71,214	\$71,214	\$0
041.310.53600.46100	Repair and Maintenance for Vehicles	\$8,000	\$6,667	\$9,683	(\$3,017)
041.310.53600.52000	Supplies/Equipment General	\$4,000	\$3,333	\$3,721	(\$387)
041.310.53600.52010	Tools	\$3,000	\$2,500	\$1,503	\$997
041.310.53600.52055	Uniforms/Supplies/Services	\$7,000	\$6,731	\$6,731	\$0
041.310.53600.52100	Fuel for Vehicles	\$8,000	\$6,667	\$6,878	(\$211)
041.310.53600.54100	Training & Travel Expenses	\$8,000	\$6,667	\$8,549	(\$1,883)
TOTAL ADMINISTRATIVE		\$1,358,474	\$1,118,347	\$1,060,772	\$57,575

DUNES COMMUNITY DEVELOPMENT DISTRICT
Water and Sewer Fund-Proprietary Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Period Ending July 31, 2017

EXPENDITURE CODE	DESCRIPTION	WATER/SEWER FUND BUDGET	PRORATED BUDGET THRU 7/31/17	ACTUAL THRU 7/31/17	VARIANCE
<u>Water System</u>					
041.320.53600.34800	Water Quality Testing	\$20,000	\$16,667	\$17,847	(\$1,181)
041.320.53600.43000	Electric	\$100,000	\$83,333	\$100,406	(\$17,073)
041.320.53600.43100	Bulk Water Purchases	\$20,000	\$16,667	\$29	\$16,638
041.320.53600.44000	Equipment Rentals & Leases	\$1,000	\$833	\$0	\$833
041.320.53600.46000	Plant Maintenance Repair and Equipment	\$65,000	\$54,167	\$91,243	(\$37,076)
041.320.53600.46050	Distribution System Maintenance Repair and Equipment	\$20,000	\$16,667	\$21,643	(\$4,977)
041.320.53600.52000	Plant Operating Supplies	\$15,000	\$12,500	\$10,664	\$1,836
041.320.53600.52200	Chlorine & Other Chemicals	\$160,000	\$133,333	\$142,105	(\$8,771)
041.320.53600.61000	Meters New & Replacement	\$15,000	\$12,500	\$0	\$12,500
TOTAL WATER SYSTEM		\$416,000	\$346,667	\$383,937	(\$37,270)
<u>Sewer System</u>					
041.330.53600.34800	Water Quality Testing	\$20,000	\$16,667	\$9,168	\$7,499
041.330.53600.34900	Sludge Disposal	\$15,000	\$12,500	\$7,600	\$4,900
041.330.53600.43000	Electric	\$50,000	\$41,667	\$35,899	\$5,768
041.330.53600.44000	Equipment Rentals & Leases	\$3,000	\$2,500	\$0	\$2,500
041.330.53600.46000	Plant Maintenance Repair and Equipment	\$50,000	\$41,667	\$44,676	(\$3,010)
041.330.53600.46050	Collection System Maintenance Repair and Equipment	\$20,000	\$16,667	\$12,913	\$3,753
041.330.53600.46075	Lift Station Repair and Maintenance	\$35,000	\$29,167	\$56,300	(\$27,133)
041.330.53600.52000	Plant Operating Supplies	\$15,000	\$12,500	\$8,274	\$4,226
041.330.53600.52200	Chlorine & Other Chemicals	\$35,000	\$29,167	\$25,684	\$3,483
TOTAL SEWER SYSTEM		\$243,000	\$202,500	\$200,514	\$1,986
<u>Irrigation System</u>					
041.340.53600.34800	Water Quality Testing	\$5,000	\$4,167	\$0	\$4,167
041.340.53600.43000	Electric	\$36,000	\$30,000	\$40,504	(\$10,504)
041.340.53600.43300	Effluent (Reclaimed Water) Purchases	\$135,000	\$112,500	\$136,068	(\$23,568)
041.340.53600.44000	Equipment Rentals & Leases	\$1,000	\$833	\$6,788	(\$5,955)
041.340.53600.46000	Plant Maintenance Repair and Equipment	\$40,000	\$33,333	\$21,880	\$11,453
041.340.53600.46050	Distribution System Maintenance Repair/Equip.	\$20,000	\$16,667	\$26,232	(\$9,565)
041.340.53600.61000	Meters New & Replacement	\$10,000	\$8,333	\$18,925	(\$10,592)
TOTAL IRRIGATION SYSTEM		\$247,000	\$205,833	\$250,397	(\$44,564)
<u>Contribution to Reserves</u>					
041.310.51300.63100	Renewal and Replacement	\$200,000	\$166,667	\$98,328	\$68,339
TOTAL CONTRIBUTIONS TO RESERVES		\$200,000	\$166,667	\$98,328	\$68,339
TOTAL OPERATING EXPENSES		\$2,464,474	\$2,040,014	\$1,993,948	\$46,066
OPERATING INCOME (LOSS)		\$580,806		\$780,427	
<u>NON OPERATING REVENUE (EXPENSES)</u>					
041.300.36900.10200	Non Operating Revenue - Capital Expansion	\$2,636,604	\$2,197,170	\$0	(\$2,197,170)
041.300.22300.10000	Connection Fees - W/S	(\$28,000)	(\$23,333)	\$0	\$23,333
041.300.36100.10000	Interest Income	\$40,000	\$33,333	\$87,044	\$53,711
041.310.51300.64000	Capital Improvements	(\$3,149,410)	(\$2,624,508)	(\$269,975)	\$2,354,533
041.300.58100.10000	Contribution to General Fund	(\$80,000)	(\$80,000)	(\$80,000)	\$0
TOTAL NON OPERATING REVENUE (EXPENSES)		(\$580,806)	(\$497,338)	(\$262,932)	\$234,407
CHANGE IN NET POSITION		\$0		\$517,495	
RETAINED EARNINGS-BEGINNING		\$0		\$28,156,743	
RETAINED EARNINGS-ENDING		\$0		\$28,674,238	

DUNES COMMUNITY DEVELOPMENT DISTRICT
Bridge Fund - Proprietary Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Period Ending July 31, 2017

EXPENSE CODE	DESCRIPTION	BRIDGE FUND BUDGET	PRORATED BUDGET THRU 7/31/17	ACTUAL THRU 7/31/17	VARIANCE
OPERATING REVENUES:					
042.300.34900.10000	Toll Collections/Book Sales	\$1,615,000	\$1,345,833	\$1,428,913	\$83,080
042.300.36900.10000	Miscellaneous Income	\$5,000	\$4,167	\$12,000	\$7,833
TOTAL OPERATING REVENUES		\$1,620,000	\$1,350,000	\$1,440,913	\$90,913
OPERATING EXPENSES					
<i>Administrative</i>					
042.310.51300.31100	Engineering	\$5,000	\$4,167	\$300	\$3,867
042.310.51300.31500	Attorney	\$10,000	\$8,333	\$5,519	\$2,815
042.310.51300.32200	Annual Audit	\$7,000	\$7,000	\$5,600	\$1,400
042.310.51300.34000	Management Fees	\$17,000	\$14,167	\$14,167	(\$0)
042.310.51300.49000	Bank Charges	\$4,000	\$3,333	\$3,513	(\$179)
042.310.51300.49100	Contingencies	\$5,000	\$4,167	\$1,054	\$3,112
TOTAL ADMINISTRATIVE		\$48,000	\$41,167	\$30,152	\$11,014
<i>Toll Facility</i>					
042.320.54900.12000	Salaries	\$327,741	\$264,714	\$269,787	(\$5,073)
042.320.54900.15000	Special Pay	\$11,620	\$1,900	\$1,900	\$0
042.320.54900.21000	FICA Taxes	\$28,054	\$22,659	\$22,636	\$23
042.320.54900.22000	Pension Plan	\$13,680	\$6,840	\$9,026	(\$2,186)
042.320.54900.23000	Insurance Benefits (Medical)	\$84,630	\$70,525	\$67,873	\$2,652
042.320.54900.24000	Workers Compensation Insurance	\$8,160	\$6,800	\$6,787	\$13
042.320.54900.34500	Payroll Processing Fee	\$6,500	\$5,417	\$6,399	(\$982)
042.320.54900.34600	Credit Card Processing Fee	\$15,000	\$12,500	\$17,799	(\$5,299)
042.320.54900.40000	Travel Expenses	\$1,000	\$833	\$0	\$833
042.320.54900.41000	Telephone	\$5,000	\$4,167	\$5,454	(\$1,287)
042.320.54900.42500	Printing	\$3,500	\$2,917	\$3,781	(\$864)
042.320.54900.43000	Utility Services	\$13,000	\$10,833	\$11,990	(\$1,157)
042.320.54900.45000	Insurance	\$60,000	\$54,558	\$54,558	\$0
042.320.54900.46000	Repairs & Maintenance	\$50,000	\$41,667	\$64,083	(\$22,416)
042.320.54900.46002	Repairs & Maintenance-Parkway	\$120,000	\$120,000	\$136,435	(\$16,435)
042.320.54900.46100	DOT mandated Bridge Inspection (Required in 2017)	\$19,000	\$19,000	\$19,933	(\$933)
042.320.54900.51000	Office Supplies	\$3,000	\$2,500	\$1,899	\$601
042.320.54900.52000	Operating Supplies	\$15,000	\$12,500	\$7,768	\$4,732
042.320.54900.34300	Contractual Support	\$12,000	\$10,000	\$8,028	\$1,972
TOTAL TOLL FACILITY		\$796,885	\$670,330	\$716,136	(\$45,806)
<i>Maintenance Reserves & Community Projects</i>					
042.320.54900.65000	Maintenance Reserves	\$85,169	\$70,974	\$0	\$70,974
042.320.54900.64000	Community Projects Transfer from Surplus Revenues	\$200,000	\$166,667	\$78,093	\$88,574
042.310.51300.60002	Parkway Capital Expenditures	\$250,000	\$208,333	\$2,405	\$205,928
TOTAL MAINTENANCE RESERVES & COMMUNITY PROJECTS		\$535,169	\$445,974	\$80,498	\$365,476
TOTAL OPERATING EXPENSES		\$1,380,054	\$1,157,471	\$826,786	\$330,685
OPERATING INCOME (LOSS)		\$239,946		\$614,127	
<i>NON-OPERATING REVENUE (EXPENSES)</i>					
042.300.36100.11000	Interest Income	\$20,000	\$16,667	\$95,124	\$78,457
042.320.54900.64000	Capital Improvements	(\$180,000)	(\$150,000)	(\$39,335)	(\$110,665)
042.300.38100.10000	Transfer to General Fund	(\$93,000)	(\$93,000)	(\$93,000)	\$0
042.300.38100.10000	Transfer from Surplus Funds	\$13,054	\$10,878	\$0	\$10,878
TOTAL NON OPERATING REVENUE (EXPENSES)		(\$239,946)	(\$215,455)	(\$37,211)	(\$21,329)
CHANGE IN NET POSITION		\$0		\$576,916	
RETAINED EARNINGS-BEGINNING		\$0		\$15,572,262	
RETAINED EARNINGS-ENDING		\$0		\$16,149,178	

H.

DUNES
COMMUNITY DEVELOPMENT DISTRICT
BRIDGE FUND

1. Recap of Community Projects Fund Activity Through July 31, 2017

Opening Balance in Community Projects Account	\$0.00
Source of Funds: Interest Earned	\$22,944.00
Community Project Fund Receipts	\$1,800,000.00
Use of Funds:	
Disbursements: Sidewalk Project	(\$112,684.56)
Median Landscape Improvements	(\$43,658.00)
Ocean Rescue Equipment & Storage Project	(\$100,432.17)
HDP Safety, Street Lighting, Traffic Signs	(\$243,104.64)
Professional Fees	\$0.00
Adjusted Balance in Construction Account at July 31, 2017	<u><u>\$1,323,064.63</u></u>

2. Funds Available For Construction at July 31, 2017

Book Balance of Construction Fund at July 31, 2017 \$1,323,064.63

A. S.E. Cline Construction, Inc. - Sidewalk Project			
Contract Amount	\$98,008.36		
Paid to Date	(\$98,008.36)		
Balance on Contract	<u>\$0.00</u>	\$0.00	

Construction Funds available at July 31, 2017 \$1,323,064.63

3. Investments - SBA

July 31, 2017	Type	Yield	Due	Maturity	Principal
Construction Fund:	Overnight	1.32%		\$1,392,877.18	\$1,392,877.18
ADJ: Deposits in Transit					\$0.00
ADJ: Outstanding Requisitions					(\$69,812.55)
Balance at 7/31/17					<u><u>\$1,323,064.63</u></u>

I.

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

Date Received	Gross Assessments Received	Discounts/ Penalties	Commissions Paid	Net Amount Received	\$167,000.00 General Fund 100%	\$167,000.00 Total 100%
11/23/2016	\$ 43,875.26	\$ 1,755.01	\$ 842.41	\$ 41,277.85	\$ 41,277.85	\$ 41,277.85
11/30/2016	\$ 63,876.98	\$ 2,555.08	\$ 1,226.44	\$ 60,095.46	\$ 60,095.46	\$ 60,095.46
12/21/2016	\$ 15,886.05	\$ 476.58	\$ 308.19	\$ 15,101.28	\$ 15,101.28	\$ 15,101.28
12/31/2016	\$ 5,960.64	\$ 178.82	\$ 115.64	\$ 5,666.18	\$ 5,666.18	\$ 5,666.18
2/14/2017	\$ 7,068.84	\$ 141.38	\$ 138.55	\$ 6,788.91	\$ 6,788.91	\$ 6,788.91
2/28/2017	\$ 2,692.38	\$ 26.92	\$ 53.31	\$ 2,612.15	\$ 2,612.15	\$ 2,612.15
2/28/2017	\$ 760.22	\$ 7.60	\$ 15.05	\$ 737.57	\$ 737.57	\$ 737.57
4/11/2017	\$ 21,075.22	\$ -	\$ 421.50	\$ 20,653.72	\$ 20,653.72	\$ 20,653.72
4/30/2017	\$ 2,413.52	\$ (24.14)	\$ 48.75	\$ 2,388.90	\$ 2,388.90	\$ 2,388.90
5/31/2017	\$ 985.59	\$ (19.71)	\$ 20.11	\$ 985.20	\$ 985.20	\$ 985.20
6/20/2017	\$ 2,212.89	\$ (44.26)	\$ 45.14	\$ 2,212.01	\$ 2,212.01	\$ 2,212.01
	\$ 166,807.60	\$ 5,053.29	\$ 3,235.09	\$ 158,519.22	\$ 158,519.22	\$ 158,519.22

Percent Collected 99.88%

J.

***Dunes
Community Development District***

Check Run Summary

July 31, 2017

<i>Fund</i>	<i>Check Numbers</i>	<i>Amount</i>
<i>General Fund</i>	<i>5769-5780</i>	<i>\$9,632.53</i>
<i>Water and Sewer</i>	<i>13550-13615</i>	<i>\$159,491.43</i>
<i>Bridge Fund</i>	<i>6140-6173</i>	<i>\$61,645.15</i>
<i>Total</i>		<i>\$230,769.11</i>

*** CHECK DATES 07/01/2017 - 07/31/2017 ***
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 #
7/07/17	00139	6/30/17 1371	201706 320-53800-46200		*	200.00	
			REPLACE BAD SOLENOID				
				ALL AMERICAN MAINTENANCE			200.00 005769
7/07/17	00020	6/29/17 00560-06	201706 320-53800-43000		*	216.39	
			7 VISCAYA DR # PUMP				
		6/29/17 03229-06	201706 320-53800-43000		*	169.93	
			25 SAN MARCO CT #PUMP				
		6/29/17 22538-06	201706 320-53800-43000		*	181.10	
			3 AVENUE MONET #A				
		6/29/17 74516-06	201706 320-53800-43000		*	468.45	
			100 HOTEL TRACE BLVD. #FN				
		6/29/17 84228-06	201706 320-53800-43000		*	10.26	
			3 CAMINO DEL MAR #IRR				
				FLORIDA POWER & LIGHT CO.			1,046.13 005770
7/07/17	00109	7/03/17 433	201707 310-51300-34000		*	833.33	
			JULY 2017 MGMT FEES				
		7/03/17 433	201707 310-51300-35100		*	83.33	
			JULY 2017 COMPUTER TIME				
		7/03/17 433	201707 310-51300-51000		*	25.15	
			JULY 2017 OFFICE SUPPLIES				
		7/03/17 433	201707 310-51300-42000		*	55.92	
			JULY 2017 POSTAGE				
		7/03/17 433	201707 310-51300-42500		*	97.50	
			JULY 2017 COPIES				
				GOVERNMENTAL MANAGEMENT SERVICES			1,095.23 005771
7/07/17	00024	6/20/17 #11	201706 310-51300-32000		*	45.14	
			#11 TAX COMMISSIONS				
				SUZANNE JOHNSTON			45.14 005772
7/07/17	00141	7/01/17 8454094-	201707 320-53800-46000		*	342.47	
			JULY 2017 REFUSE SERVICE				
		7/01/17 8454096-	201707 320-53800-46000		*	104.23	
			JULY 2017 REFUSE SERVICE				
				WASTE MANAGEMENT OF ORMOND BEACH			446.70 005773
7/14/17	00107	7/05/17 50634	201707 320-53800-49200		*	1,741.68	
			AQUASHADE/POLARIS/DIQUAT				
				FUTURE HORIZONS, INC.			1,741.68 005774
7/21/17	00139	7/07/17 1374	201707 320-53800-46200		*	1,800.00	
			LAWN MAINTENANCE-JULY				
				ALL AMERICAN MAINTENANCE			1,800.00 005775

DUNE -DUNES - SROSINA

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
7/21/17	00129	7/13/17 62346	201706 310-51300-31500	LEGAL FEES THRU 06/30/17	*	510.00	
				CHIUMENTO SELIS DWYER P.L.			510.00 005776
7/21/17	00107	7/13/17 50655	201707 320-53800-49200	5.1 A STUB CORD	*	1,854.00	
				FUTURE HORIZONS, INC.			1,854.00 005777
7/28/17	00214	7/24/17 2154	201707 320-53800-46000	JANITORIAL SERVICES	*	221.00	
				ALL SEASON HOME SOLUTION LLC			221.00 005778
7/28/17	00027	7/11/17 5-861-37	201707 300-20700-10100	DELIVERIES THRU 07/11/17	*	47.33-	
		7/11/17 5-861-37	201707 310-51300-42000	DELIVERIES THRU 07/11/17	*	47.33	
		7/11/17 5-861-37	201707 310-51300-42000	DELIVERIES THRU 07/11/17	*	175.32	
		7/11/17 5-861-37	201707 300-13100-10100	DELIVERIES THRU 07/11/17	*	47.33	
				FEDEX			222.65 005779
7/28/17	00166	7/17/17 07072017	201707 320-53800-46300	CUT BACK HANGING LIMBS	*	450.00	
				JASON SHAW TREE SERVICE			450.00 005780
TOTAL FOR BANK F						9,632.53	
TOTAL FOR REGISTER						9,632.53	

DUNE -DUNES - SROSINA

*** CHECK DATES 07/01/2017 - 07/31/2017 ***
 DUNES CDD - WATER/SEWER
 BANK D DUNES - WATER/SEWER

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
7/07/17	00613	6/30/17	370553 201706 320-53600-34800	WWTP WATER TESTING	*	286.25	
		6/30/17	370554 201706 320-53600-34800	WWTP WATER TESTING	*	75.00	
		6/30/17	370555 201706 330-53600-34800	WWTP WATER TESTING	*	948.00	
ADVANCED ENVIRONMENTAL LABORATORIES							1,309.25 013550
7/07/17	00988	6/19/17	17179761 201706 310-53600-41000	AT&T	*	400.87	
ACCT#171-797-6188							400.87 013551
7/07/17	00327	6/28/17	INVJ0000 201706 320-53600-46000	T&T PUMP	*	4,520.00	
BARNEYS PUMPS, INC.							4,520.00 013552
7/07/17	00453	7/07/17	070717 201707 310-53600-54100	PER DIEM-WASTEWATER A	*	229.50	
CORY BRILL							229.50 013553
7/07/17	00652	6/28/17	50704178 201706 310-53600-52100	FUEL PURCHASES THRU 6/27	*	77.00	
CHEVRON AND TEXACO BUSINESS CARD							77.00 013554
7/07/17	00180	6/25/17	82557070 201707 310-53600-44000	SERVICE THRU 8/7/2017	*	42.02	
DISH NETWORK							42.02 013555
7/07/17	00115	6/30/17	118490 201706 310-53600-44000	CONTRACT OVERAGE-JUNE 17	*	130.40	
		6/30/17	118656 201706 310-53600-44000	CONTRACT OVERAGE-JUNE 17	*	112.66	
DOCUMENT TECHNOLOGIES							243.06 013556
7/07/17	00047	6/20/17	58407875 201706 310-51300-42000	DELIVERIES THRU 06/20/17	*	46.47	
FEDEX							46.47 013557
7/07/17	00013	6/26/17	04682-06 201706 330-53600-43000	34 ISLANDS ESTATES #PUMP	*	50.52	
		6/26/17	49253-06 201706 330-53600-43000	172 ISLANDS ESTATES #LIFT	*	12.09	
		6/26/17	90108-06 201706 330-53600-43000	3809 N OCEANSHORE BLVD	*	11.41	
		6/26/17	90294-06 201706 330-53600-43000	128 ISLAND ESTATES #LIFT	*	23.87	

DUNE -DUNES - SROSINA

DUNE -DUNES - SROSINA

AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	9/06/17	PAGE	3
*** CHECK DATES 07/01/2017 - 07/31/2017 ***														
DUNES CDD - WATER/SEWER														
BANK D DUNES - WATER/SEWER														
CHECK														
DATE	VEND#	.....INVOICE.....	...EXPENSED TO...	VENDOR NAME				STATUS	AMOUNT	....CHECK.....			
		DATE INVOICE	YRMO DPT ACCT# SUB SUBCLASS							AMOUNT	#			
7/07/17	00309	6/28/17 50403	201706 330-53600-52200					*	4,908.75					
		CUTRINE FL 909 IN 275 GAL												
		FUTURE HORIZONS, INC.								4,908.75	013561			
7/07/17	00382	7/03/17 434	201707 310-51300-34000					*	1,583.33					
		JULY 2017 MGMT FEES												
		GOVERNMENTAL MANAGEMENT SERVICES								1,583.33	013562			
7/07/17	00123	6/27/17 10517100	201706 310-51300-63100					*	3,286.97					
		CL17 FINAL ASSEMBLY W/KIT												
		HACH COMPANY								3,286.97	013563			
7/07/17	00515	6/23/17 4100613	201706 320-53600-52200					*	2,494.25					
		CAL CHLORIDE/SULFURIC ACD												
		HAWKINS, INC.								2,494.25	013564			
7/07/17	01162	7/06/17 00202870	201707 300-34300-30000					*	121.24					
		UTILITY REFUND												
		ALAN & TERESA MESSER								121.24	013565			
7/07/17	00556	7/06/17 070617	201707 310-53600-54100					*	89.25					
		PER DIEM-SAFETY TRAINING												
		TIMOTHY MORRIS								89.25	013566			
7/07/17	01160	7/06/17 00105680	201707 300-34300-30000					*	61.59					
		UTILITY REFUND												
		GEOFFREY A. PAUL								61.59	013567			
7/07/17	01161	7/06/17 00105470	201707 300-34300-30000					*	54.17					
		UTILITY REFUND												
		PATRICIA H. RUTROUGH								54.17	013568			
7/07/17	00163	6/28/17 49335881	201706 310-53600-41000					*	460.37					
		SERVICE THRU 06/24/2017												
		SPRINT								460.37	013569			
7/07/17	00407	6/28/17 173282-0	201706 340-53600-44000					*	2,722.92					
		RENTALS THRU 06/19/2017												
		6/30/17 172175-0	201706 340-53600-44000					*	937.65					
		RENTALS THRU 6/25/2017												
		THOMPSON PUMP & MANUFACTURING CO.								3,660.57	013570			
7/07/17	00214	6/21/17 291907	201706 310-53600-52010					*	573.90					
		SUPPLIES												
		6/27/17 296787	201706 320-53600-52000					*	132.57					
		SUPPLIES												
		USA BLUEBOOK								706.47	013571			

DUNE -DUNES - SROSINA

AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	9/06/17	PAGE	4
*** CHECK DATES 07/01/2017 - 07/31/2017 ***														
DUNES CDD - WATER/SEWER														
BANK D DUNES - WATER/SEWER														
CHECK														
DATE	VEND#	.....INVOICE.....	...EXPENSED TO...					VENDOR NAME	STATUS		AMOUNT	....CHECK.....		
		DATE INVOICE	YRMO DPT ACCT# SUB SUBCLASS									AMOUNT	#	
7/07/17	00423	4/10/17 7882	201704 330-53600-46000						*		138.00			
		EVALUATE PROB W/CO2 SCALE												
		CENTRAL FLORIDA CONTROLS, INC.										138.00	013572	
7/14/17	00355	7/01/17 82140764	201706 310-53600-41000						*		262.55			
		SERVICE THRU 07/01/2017												
		AT&T MOBILITY										262.55	013573	
7/14/17	00995	7/01/17 14304617	201706 310-53600-41000						*		75.00			
		SERVICE THRU 07/01/2017												
		AT&T UVERSE										75.00	013574	
7/14/17	01163	7/11/17 00207840	201707 300-34300-30100						*		14.69			
		UTILITY REFUND												
		GARY NOLEN & COLLEEN BURKE										14.69	013575	
7/14/17	00047	6/27/17 58467202	201706 310-51300-42000						*		44.92			
		DELIVERIES THRU 06/27/17												
		FEDEX										44.92	013576	
7/14/17	00658	6/26/17 SI035268	201706 330-53600-52000						*		189.95			
		SOIL SAMPLER KIT												
		GEMPLER'S										189.95	013577	
7/14/17	00123	7/06/17 10528314	201707 330-53600-46000						*		126.24			
		KIT,VALVE, CL-17												
		HACH COMPANY										126.24	013578	
7/14/17	00515	6/29/17 4103368	201706 320-53600-52200						*		3,265.25			
		SOD HYDROX/CAL CHLORIDE												
		7/05/17 4106765	201707 320-53600-52200						*		1,092.25			
		CALCIUM CHLORIDE 35%												
		HAWKINS, INC.										4,357.50	013579	
7/14/17	00688	7/03/17 266077	201707 320-53600-52200						*		1,284.72			
		HYPOCHLORITE SOLUTIONS												
		7/03/17 266077	201707 330-53600-52200						*		642.36			
		HYPOCHLORITE SOLUTIONS												
		ODYSSEY MANUFACTURING COMPANY										1,927.08	013580	
7/14/17	00757	6/28/17 CD104116	201706 320-53600-46000						*		793.50			
		FIL-TREK CARTRIDGE FILTER												
		PROFESSIONAL WATER TECHNOLOGIES										793.50	013581	
7/14/17	00624	8/01/17 080117	201708 310-53600-23000						*		184.11			
		MEDICARE SUPPL INSURANCE												

DUNE -DUNES - SROSINA

DATE CHECK	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
		8/01/17	080117 201708 300-13100-10000 MEDICARE SUPPL INSURANCE		*	61.36	
		8/01/17	080117 201708 320-53800-23000 MEDICARE SUPPL INSURANCE		*	61.36	
		8/01/17	080117 201708 300-20700-10100 MEDICARE SUPPL INSURANCE		*	61.36-	
		8/01/17	08012017 201708 310-53600-23000 MEDICARE PART B-3 MONTHS		*	402.00	
		8/01/17	080117 201708 310-53600-23000 MEDICARE SUPPL INSURANCE		V	184.11-	
		8/01/17	080117 201708 300-13100-10000 MEDICARE SUPPL INSURANCE		V	61.36-	
		8/01/17	080117 201708 320-53800-23000 MEDICARE SUPPL INSURANCE		V	61.36-	
		8/01/17	080117 201708 300-20700-10100 MEDICARE SUPPL INSURANCE		V	61.36	
		8/01/17	08012017 201708 310-53600-23000 MEDICARE PART B-3 MONTHS		V	402.00-	
				TIMOTHY SHEAHAN			.00 013582
7/14/17 00194	-	6/30/17	49016 201706 310-51300-42500 JUNE 2017 WS STMT		*	1,353.22	
				SOUTHWEST DIRECT, INC.			1,353.22 013583
7/14/17 00661	-	6/30/17	152391 201706 310-51300-54000 TICKETS THRU 6/30/2017		*	62.69	
				SUNSHINE STATE ONE CALL OF FLORIDA			62.69 013584
7/14/17 00520	-	5/24/17	3109 201705 330-53600-46050 6 SPINAKE CIRCLE PROJECT		*	4,300.00	
				TOMOKA CONSTRUCTION SERVICES, INC.			4,300.00 013585
7/14/17 00794	-	8/01/17	08012017 201708 310-53600-23000 MEDICARE PART B-3 MONTHS		*	402.00	
				CMS MEDICARE INSURANCE			402.00 013586
7/14/17 00624	-	8/01/17	080117 201708 310-53600-23000 MEDICARE SUPPL INSURANCE		*	184.11	
		8/01/17	080117 201708 300-13100-10000 MEDICARE SUPPL INSURANCE		*	61.36	
		8/01/17	080117 201708 320-53800-23000 MEDICARE SUPPL INSURANCE		*	61.36	
		8/01/17	080117 201708 300-20700-10100 MEDICARE SUPPL INSURANCE		*	61.36-	
				TIMOTHY SHEAHAN			245.47 013587
				DUNE -DUNES - SROSINA			

AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	9/06/17	PAGE	6
*** CHECK DATES 07/01/2017 - 07/31/2017 ***				DUNES CDD - WATER/SEWER										
				BANK D DUNES - WATER/SEWER										
CHECK														
DATE	VEND#INVOICE.....		...EXPENSED TO...		VENDOR NAME			STATUS	AMOUNTCHECK.....			
		DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS			AMOUNT		#	
7/21/17	00612	7/13/17	94747194	201707	310	53600	46100		*		54.99			
			TRUCK-STEP ALUMINUM											
						ADVANCE AUTO PARTS						54.99	013588	
7/21/17	00009	7/08/17	38644798	201707	310	53600	41000		*		267.08			
			SERVICE THRU 08/07/2017											
						AT&T						267.08	013589	
7/21/17	00989	7/10/17	2076270	201707	320	53600	46000		*		1,215.08			
			AB AW101903											
						AWC INC						1,215.08	013590	
7/21/17	01164	7/10/17	03351480	201707	310	51300	49100		*		219.98			
			SERVICE THRU 08/14/2017											
						BRIGHT HOUSE NETWORKS						219.98	013591	
7/21/17	00621	7/13/17	45564	201707	310	51300	51000		*		89.88			
			MULTIFOLD TOWELS											
						COASTAL SUPPLIES						89.88	013592	
7/21/17	00542	6/09/17	102981	201705	310	51300	64011		*		34,003.75			
			SERVICE THRU 05/07/2017											
						CPH ENGINEERS, INC.						34,003.75	013593	
7/21/17	00047	7/04/17	58546299	201706	310	51300	42000		*		67.66			
			DELIVERIES THRU 07/04/17											
						FEDEX						67.66	013594	
7/21/17	00558	7/15/17	049100	201707	310	51300	54200		*		2,000.00			
			ANNUAL OPERATING LICENSE											
						FLORIDA DEPT. OF ENVIRONMENTAL PROT						2,000.00	013595	
7/21/17	01138	7/10/17	52910898	201707	320	53600	52200		*		694.27			
			CO2 BULK											
						NUCO2						694.27	013596	
7/21/17	00688	7/13/17	266803	201707	320	53600	52200		*		773.80			
			HYPOCHLORITE SOLUTIONS											
			7/13/17	266803	201707	330	53600	52200	*		386.90			
			HYPOCHLORITE SOLUTIONS											
						ODYSSEY MANUFACTURING COMPANY						1,160.70	013597	
7/21/17	00698	7/13/17	51607	201707	310	53600	46100		*		1,597.05			
			08 FORD-EVAPORATOR&FAN											
						PALM COAST AUTO REPAIR						1,597.05	013598	

DUNE -DUNES - SROSINA														

DUNE -DUNES - SROSINA

*** CHECK DATES 07/01/2017 - 07/31/2017 ***
DUNES CDD - WATER/SEWER
BANK D DUNES - WATER/SEWER

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
7/21/17	00405	7/12/17 23348	201707 330-53600-34900 TRAILER #112-DUMP	RAINBOW RANCH	*	950.00	950.00 013599
7/21/17	00603	7/12/17 90404	201707 310-53600-44000 COPIER CONTRACT BASE RATE	SMART TECHNOLOGIES	*	36.61	36.61 013600
7/21/17	00408	7/11/17 35569653	201707 330-53600-46075 MEMBRANE, PROBE, IMPELLER	XYLEM, INC.	*	4,761.05	4,761.05 013601
7/28/17	00835	7/24/17 2154	201707 320-53600-46000 JANITORIAL SVCS		*	97.50	
		7/24/17 2154	201707 330-53600-46000 JANITORIAL SVCS		*	97.50	
			ALL SEASON HOME SOLUTION LLC				195.00 013602
7/28/17	00488	7/26/17 07262017	201707 310-53600-54100 PER DIEM FR 2017 FRWA	DAVID L. BOSS	*	127.50	127.50 013603
7/28/17	00300	7/18/17 40039040	201707 310-51300-49100 BOA PURCHASES THRU 7/18		*	81.27	
		7/18/17 40039040	201707 310-53600-41000 BOA PURCHASES THRU 7/18		*	73.49	
		7/18/17 40039040	201707 310-53600-54100 BOA PURCHASES THRU 7/18		*	1,230.00	
		7/18/17 40039040	201707 310-51300-40000 BOA PURCHASES THRU 7/18		*	248.43	
		7/18/17 40039040	201707 310-51300-54000 BOA PURCHASES THRU 7/18		*	200.00	
			BUSINESS CARD				1,833.19 013604
7/28/17	00305	7/21/17 12579086	201707 320-53600-43100 FIRE FLOW/BULK U6"C		*	3.67	
		7/21/17 12582753	201707 340-53600-43000 RECLAIMED		*	25,000.00	
		7/21/17 12586996	201707 340-53600-43000 IRRIGATION BASE/FIRE FLOW		*	102.27	
			CITY OF PALM COAST				25,105.94 013605
7/28/17	00542	7/07/17 103493	201706 310-51300-31100 STORMWATER STRUCT.ANALYSIS		*	2,405.00	
		7/07/17 103502	201706 310-51300-64011 DESIGN OF WASTEWATER		*	9,364.71	

DUNE -DUNES - SROSINA

*** CHECK DATES 07/01/2017 - 07/31/2017 ***
DUNES CDD - WATER/SEWER
BANK D DUNES - WATER/SEWER

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
		7/07/17 103503	201706 310-51300-64011		*	5,550.38	
			STORMWATER PIPELINE				
				CPH ENGINEERS, INC.			17,320.09 013606
7/28/17 00151		7/01/17 0717032	201707 310-51300-48000		*	760.00	
			FLORIDA WATER RESOURCES				
				FLORIDA WATER RESOURCES JOURNAL			760.00 013607
7/28/17 00013		7/21/17 08787-06	201706 340-53600-43000		*	10.26	
			26 UTILITY DR #LIFT PUMP				
				FLORIDA POWER & LIGHT CO.			10.26 013608
7/28/17 00515		7/14/17 4112901	201707 320-53600-52200		*	2,848.75	
			CHEMICALS 07/14/2017				
				HAWKINS, INC.			2,848.75 013609
7/28/17 00298		6/21/17 1190047	201706 310-51300-51000		*	249.48	
			SUPPLIES				
		6/23/17 9143340	201706 310-53600-52000		*	84.85	
			SUPPLIES				
		6/23/17 9143341	201706 320-53600-46050		*	19.80	
			SUPPLIES				
		6/30/17 2151666	201706 310-53600-52000		*	104.22	
			SUPPLIES				
		7/06/17 6151977	201707 320-53600-46050		*	19.80	
			SUPPLIES				
				HOME DEPOT CREDIT SERVICES			478.15 013610
7/28/17 01156		7/26/17 1095	201707 340-53600-46000		*	3,781.80	
			REPLC EXPANSION JOINTS				
				MOLINE ELECTRIC MOTOR & MACHINE, INC			3,781.80 013611
7/28/17 00688		7/20/17 267193	201707 320-53600-52200		*	1,380.12	
			HYPOCHLORITE SOLUTIONS 8				
		7/20/17 267193	201707 330-53600-52200		*	690.06	
			HYPOCHLORITE SOLUTIONS 8				
				ODYSSEY MANUFACTURING COMPANY			2,070.18 013612
7/28/17 00167		8/01/17 08012017	201708 310-51300-40000		*	500.00	
			AUG 17-VEHICLE ALLOWANCE				
				RICHARD RYAN			500.00 013613
7/28/17 00624		8/01/17 08012017	201708 310-51300-40000		*	300.00	
			AUG 17-VEHICLE ALLOWANCE				
				TIMOTHY SHEAHAN			300.00 013614

DUNE -DUNES - SROSINA

CHECK DATE	VEND#	.....INVOICE.....	...EXPENSED TO...	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
DATE		DATE INVOICE	YRMO DPT ACCT# SUB SUBCLASS				
7/28/17	00214	7/13/17 310315	201707 320-53600-52000	OPERATING SUPPLIES	*	97.45	
		7/13/17 310315	201707 330-53600-52000	OPERATING SUPPLIES	*	97.45	
USA BLUEBOOK							194.90 013615

TOTAL FOR BANK D						159,491.43	
TOTAL FOR REGISTER						159,491.43	

DUNE -DUNES - SROSINA

*** CHECK DATES 07/01/2017 - 07/31/2017 ***
 DUNES CDD - BRIDGE FUND
 BANK E DUNES - BRIDGE

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
7/07/17	00255	7/03/17 4207	201707 320-54900-46000	PEST CONTROL SVCS	*	45.00	
				ABOVE THE REST PEST CONTROL			45.00 006140
7/07/17	00184	6/26/17 99880-06	201707 320-54900-23000	JULY 2017 INSURANCE	*	31.46	
		6/26/17 99880-06	201707 300-13100-10000	JULY 2017 INSURANCE	*	199.32	
		6/26/17 99880-06	201707 310-53600-23000	JULY 2017 INSURANCE	*	199.32	
		6/26/17 99880-06	201707 300-20700-10000	JULY 2017 INSURANCE	*	199.32-	
				AMERICAN HERITAGE LIFE INS COMPANY			230.78 006141
7/07/17	00286	6/19/17 14296240	201707 320-54900-41000	SERVICE THRU 7/19/2017	*	55.00	
				AT&T UVERSE			55.00 006142
7/07/17	00195	4/25/17 2349	201704 310-51300-64003	INSTALL 30X30 NO U-TURN	*	175.00	
				CENTRAL FLORIDA STREET SIGNS, INC.			175.00 006143
7/07/17	00186	6/30/17 170630	201706 320-54900-46000	SERVICE THRU 6/4/2017	*	250.00	
				COAST PARKING AREA MAINTENANCE CORP			250.00 006144
7/07/17	00189	6/30/17 45512	201706 320-54900-52000	SUPPLIES	*	99.91	
				COASTAL SUPPLIES			99.91 006145
7/07/17	00101	6/28/17 220392-0	201707 320-54900-52000	SERVICE THRU 7/27/2017	*	82.65	
				CULLIGAN WATER PRODUCTS			82.65 006146
7/07/17	00251	6/27/17 31537	201706 320-54900-46000	REPLACE FAULTY SOCKET	*	405.00	
		6/27/17 31538	201706 320-54900-46000	REPLACE EXISTING FIXTURE	*	261.25	
				ECONOMY ELECTRIC COMPANY			666.25 006147
7/07/17	00014	6/28/17 02998-06	201706 320-54900-43000	5000PLM COAST PKWY NAV LT	*	160.81	
		6/28/17 04979-06	201706 320-54900-43000	5000 PALM COAST PKWY #LTS	*	71.48	
		6/28/17 05950-06	201706 320-54900-43000	5000 PALM COAST PKWY TOLL	*	558.42	

DUNE -DUNES - SROSINA

AP300R		YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN 9/06/17		PAGE 2	
*** CHECK DATES 07/01/2017 - 07/31/2017 ***		DUNES CDD - BRIDGE FUND													
		BANK E DUNES - BRIDGE													

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
6/29/17		06601-06	201706 320-54900-43000	BON TERRE #NS 100E AIA LT	*	79.99	
6/29/17		07438-06	201706 320-54900-46002	400 HAMMOCK DUNES PKWY#SL	*	24.49	
6/29/17		25021-06	201706 320-54900-46002	5800 HAMMOCK DUNES PKWY	*	34.36	
6/29/17		56431-06	201706 320-54900-46002	300 HAMMOCK DUNES PKWY	*	27.75	
							957.30 006148

7/07/17	00145	7/03/17 435	201707 310-51300-34000	JULY 2017 MGMT FEES	*	1,416.67	
							1,416.67 006149

7/07/17	00306	7/02/17 2489	201706 320-54900-34300	RLCS IT MONTHLY SUPPORT	*	500.00	
		7/02/17 2489	201706 300-13100-10000	RLCS IT MONTHLY SUPPORT	*	1,021.99	
		7/02/17 2489	201706 310-51300-49100	RLCS IT MONTHLY SUPPORT	*	1,021.99	
		7/02/17 2489	201706 300-20700-10000	RLCS IT MONTHLY SUPPORT	*	1,021.99-	
							1,521.99 006150

7/07/17	00232	6/26/17 83817043	201706 320-54900-46000	SVC CALL-BATTERY ISSUE	*	888.58	
							888.58 006151

7/07/17	00259	6/23/17 33440735	201706 320-54900-52000	COFFEE	*	77.94	
							77.94 006152

7/07/17	00061	7/01/17 8454095-	201707 320-54900-46000	JULY 2017 REFUSE SERVICE	*	237.04	
							237.04 006153

7/14/17	00206	7/06/17 102315	201707 320-54900-46000	INSTALL NEW SLIDE BOLT	*	100.00	
							100.00 006154

7/14/17	00185	6/30/17 1368	201706 320-54900-46000	4" ANNUAL SUMMER MIX	*	1,125.00	
		6/30/17 1370	201706 320-54900-46000	REMOVE DEAD TREE	*	60.00	
							1,185.00 006155

DUNE -DUNES - SROSINA

*** CHECK DATES 07/01/2017 - 07/31/2017 ***
DUNES CDD - BRIDGE FUND
BANK E DUNES - BRIDGE

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
7/14/17	00082	7/01/17 38644655	201707 320-54900-41000 SERVICE THRU 7/31/2017		*	420.64	
			AT&T				420.64 006156
7/14/17	00140	8/01/17 080117	201708 320-54900-23000 MEDICARE SUPPL INSURANCE		*	250.10	
			SANDY AUSBROOKS				250.10 006157
7/14/17	00153	7/12/17 01	201706 320-54900-46100 BRIDGE INSPECTION		*	19,933.00	
			KISINGER CAMPO & ASSOCIATES CORP.				19,933.00 006158
7/14/17	00204	8/01/17 080117	201708 320-54900-23000 MEDICARE SUPPL INSURANCE		*	398.94	
			WILLIAM KOWALOFF				398.94 006159
7/14/17	00256	8/01/17 080117	201708 320-54900-23000 MEDICARE SUPPL INSURANCE		*	326.47	
			JON C PETERSON				326.47 006160
7/14/17	00207	8/01/17 080117	201708 300-13100-10100 MEDICARE SUPPL INSURANCE		*	113.38	
		8/01/17 080117	201708 300-13100-10000 MEDICARE SUPPL INSURANCE		*	151.18	
		8/01/17 080117	201708 320-54900-23000 MEDICARE SUPPL INSURANCE		*	113.38	
		8/01/17 080117	201708 320-53800-23000 MEDICARE SUPPL INSURANCE		*	113.38	
		8/01/17 080117	201708 300-20700-10000 MEDICARE SUPPL INSURANCE		*	113.38-	
		8/01/17 080117	201708 310-53600-23000 MEDICARE SUPPL INSURANCE		*	151.18	
		8/01/17 080117	201708 300-20700-10000 MEDICARE SUPPL INSURANCE		*	151.18-	
			RICHARD RYAN				377.94 006161
7/14/17	00259	6/24/17 33453482	201706 320-54900-51000 OFFICE SUPPLIES		*	62.03	
			STAPLES ADVANTAGE, DEPT ATL				62.03 006162
7/21/17	00185	7/07/17 1375	201707 320-54900-46000 JULY 2017 LAWN MAINT.		*	1,100.00	
			ALL AMERICAN MAINTENANCE OF FLAGLER				1,100.00 006163
7/21/17	00146	7/14/17 407527-0	201708 300-13100-10000 AUG 2017 INSURANCE		*	1,753.62	

DUNE -DUNES - SROSINA

DATE CHECK	VEND#	.....INVOICE.....	...EXPENSED TO...	VENDOR NAME			STATUS	AMOUNT	.....CHECK.....	
		DATE	INVOICE	YRMO	DPT	ACCT# SUB	SUBCLASS		AMOUNT	#
		7/14/17	407527-0	201708	300	-13100-10100		*	200.06	
			AUG 2017	INSURANCE						
		7/14/17	407527-0	201708	320	-54900-23000		*	722.41	
			AUG 2017	INSURANCE						
		7/14/17	407527-0	201708	320	-53800-23000		*	200.06	
			AUG 2017	INSURANCE						
		7/14/17	407527-0	201708	300	-20700-10000		*	200.06-	
			AUG 2017	INSURANCE						
		7/14/17	407527-0	201708	310	-53600-23000		*	1,753.62	
			AUG 2017	INSURANCE						
		7/14/17	407527-0	201708	300	-20700-10000		*	1,753.62-	
			AUG 2017	INSURANCE						
							GUARDIAN-BETHLEHEM		2,676.09	006164
7/21/17	00259	-	-	-	-	-	-	-	-	-
		7/07/17	33457746	201707	320	-54900-52000		*	92.93	
			COFFEE K CUPS							
							STAPLES ADVANTAGE, DEPT ATL		92.93	006165
7/21/17	00088	-	-	-	-	-	-	-	-	-
		6/09/17	57164	201706	320	-54900-51000		*	32.98	
			OFFICE	SUPPLIES						
		6/09/17	57218	201706	300	-13100-10000		*	196.33	
			OFFICE	SUPPLIES						
		6/09/17	57218	201706	310	-51300-51000		*	196.33	
			OFFICE	SUPPLIES						
		6/09/17	57218	201706	300	-20700-10000		*	196.33-	
			OFFICE	SUPPLIES						
		6/13/17	57905	201706	320	-54900-51000		*	10.99	
			OFFICE	SUPPLIES						
		6/30/17	514	201706	320	-54900-51000		*	83.99	
			OFFICE	SUPPLIES						
		7/05/17	32174	201707	320	-54900-51000		*	31.47	
			OFFICE	SUPPLIES						
							STAPLES CREDIT PLAN		355.76	006166
7/21/17	00278	-	-	-	-	-	-	-	-	-
		6/20/17	08806607	201706	300	-13100-10000		*	27.98	
			CELL	PHONE CASE						
		6/20/17	08806607	201706	310	-51300-51000		*	27.98	
			CELL	PHONE CASE						
		6/20/17	08806607	201706	300	-20700-10000		*	27.98-	
			CELL	PHONE CASE						
		6/23/17	08806769	201706	300	-13100-10000		*	17.70-	
			RETURN-CELL	PHONE CASE						
		6/23/17	08806769	201706	310	-51300-51000		*	17.70-	
			RETURN-CELL	PHONE CASE						
		6/23/17	08806769	201706	300	-20700-10000		*	17.70	
			RETURN-CELL	PHONE CASE						

DUNE -DUNES - SROSINA

DATE	VEND#	INVOICE	DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK....
													AMOUNT
		7/03/17	23031761	201707	320-54900-52000						*	312.75	
			ACCUBANKER - CASH COUNTER										
										SYNCB/AMAZON			323.03 006167
7/21/17	00154	7/11/17	00439218	201708	300-13100-10000						*	10,953.23	
			AUG 2017 HEALTH INSURANCE										
		7/11/17	00439218	201708	300-13100-10100						*	768.68	
			AUG 2017 HEALTH INSURANCE										
		7/11/17	00439218	201708	320-54900-23000						*	5,558.37	
			AUG 2017 HEALTH INSURANCE										
		7/11/17	00439218	201708	320-53800-23000						*	768.68	
			AUG 2017 HEALTH INSURANCE										
		7/11/17	00439218	201708	300-20700-10000						*	768.68-	
			AUG 2017 HEALTH INSURANCE										
		7/11/17	00439218	201708	310-53600-23000						*	10,953.23	
			AUG 2017 HEALTH INSURANCE										
		7/11/17	00439218	201708	300-20700-10000						*	10,953.23-	
			AUG 2017 HEALTH INSURANCE										
										UNITED HEALTHCARE			17,280.28 006168
7/21/17	00284	7/01/17	168945	201707	320-54900-46002						*	7,997.00	
			JULY 2017 LANDSCAPE MAINT										
										YELLOWSTONE LANDSCAPE			7,997.00 006169
7/28/17	00296	7/23/17	1271107-	201707	300-20700-10000						*	212.37-	
			EMPLOYEE SCREENING										
		7/23/17	1271107-	201707	310-51300-49100						*	212.37	
			EMPLOYEE SCREENING										
		7/23/17	1271107-	201707	300-13100-10000						*	212.37	
			EMPLOYEE SCREENING										
		7/23/17	1271107-	201707	310-51300-49100						*	120.30	
			EMPLOYEE SCREENING										
										ADP SCREENING & SELECTION SERVICES			332.67 006170
7/28/17	00252	7/24/17	2153	201707	320-54900-46000						*	433.00	
			FEE FR JANITORIAL SVCS										
										ALL SEASON HOME SOLUTION LLC			433.00 006171
7/28/17	00132	7/21/17	12578713	201707	320-54900-43000						*	442.02	
			UTILITY SVCS/308923-19027										
										CITY OF PALM COAST			442.02 006172
7/28/17	00208	7/17/17	14112930	201707	320-54900-42500						*	854.14	
			PLASTIC CARDS										
										PRINTINGFORLESS.COM			854.14 006173
										TOTAL FOR BANK E		61,645.15	