

*Dunes*  
*Community Development District*

*June 8, 2018*

# *Dunes Community Development District Agenda*

Friday  
June 8, 2018  
9:00 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. May 11, 2018 Meeting
- IV. Reports and Discussion Items
  - Discussion on Capacity Fees Issues for Commercial Accounts
  - Status of Marsh “TB” & Hammock Dunes Marshes Update
  - Status Report on New Toll Collection System
  - Discuss Weir Structures / Malacompra Drainage
  - Status Report on Discussion with the City of Palm Coast to Install Landscaping and Irrigation on DCDD Property / Golden Lion Property
  - B. FY 19 Proposed Budget Items
- V. Staff Reports
  - Attorney
  - C. Engineer – Report
    - Manager
      - Bridge Reports and Traffic Comparison for May

D. Additional Budget Items Report

VI. Supervisors' Requests and Audience Comments

VII. Financial Reports

E. Balance Sheet & Income Statement

F. Community Projects Schedule

G. Assessment Receipts Schedule

H. Approval of Check Register

VIII. Next Meeting Scheduled for July 13, 2018 @ 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, May 11, 2018 at 9:30 a.m. at the Dunes CDD Administrative Office, 101 Jungle Hut Road, Palm Coast, Florida.

Present and constituting a quorum were:

John G. Leckie, Jr.	Chairman
Gary Crahan	Vice Chairman
Rich DeMatteis	Assistant Secretary
Dennis Vohs	Assistant Secretary

Also present were:

Greg Peugh	District Manager
Ernesto Torres	District Representative
Michael D. Chiumento, III	District Counsel
Tim Sheahan	Utilities Manager
Mike Gill	Hammock Dunes Owners Association
Travis Houk	Hammock Dunes Owners Association
Bill Butler	City of Palm Coast
Ray Tyner	City of Palm Coast
Chris Marlow	Golden Lion
Tony Marlow	Golden Lion
April Daniel	Florida Local Government Investment Trust

The following is a summary of the discussions and actions taken at the May 11, 2018 meeting. A copy of the proceedings can be obtained by contacting the District Representative.

**FIRST ORDER OF BUSINESS**

**Roll Call**

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

**SECOND ORDER OF BUSINESS**

**Audience Comments**

Audience comments were given during the related agenda items.

**THIRD ORDER OF BUSINESS**

**Approval of Minutes**

**A. April 13, 2018 Meeting**

Mr. Crahan provided comments on the minutes.

On MOTION by Mr. Crahan seconded by Mr. Vohs with all in favor the minutes of the April 13, 2018 meeting were approved as amended.

#### **FOURTH ORDER OF BUSINESS**

#### **Reports and Discussion Items**

##### **Golden Lion / COPC Presentation**

Mr. Peugh stated the City of Palm Coast is here and they want to discuss the easement agreement. They want to do some landscaping in the intersection and on our property under the bridge. I've looked at the agreement. It needs to specifically state that we need a well there. District Counsel has not had a chance to review it yet. Once he does, we will get that back to the City.

*Representatives from the City of Palm Coast gave a presentation to the board on their landscaping plan.*

Mr. Leckie stated we expect to approve the agreement and go forward with it once Michael reviews it.

Mr. Peugh stated in the second phase the Golden Lion would like an easement. I've told them we would like a license agreement because of our history with other property owners.

Mr. Chris Marlow discussed with the Board the necessity of a permanent easement versus a license agreement in order to sell their property.

Mr. Leckie stated we will go forward with an easement agreement pending Michael's review.

##### **E. Hammock Dunes Marshes Memo and Costs**

Mr. Peugh stated back in December St. Johns River Water Management sent us a letter saying that our marshes weren't in compliance, we had invasive species and we needed to correct the situation. Since then, we've hired Atlantic Ecological to give us options of what we can and can't do. In 1994 we had 8.28 acres of marshes. We're down to 3.38 acres of marshes and have a few options. The first is we can mitigate it at \$75,000 per acre. If we had no onsite mitigation it would require 2.77 acres and that would cost \$207,000. It also needs a permit and modification deeds so you're at about \$227,000. We also have CDD property we can mitigate and put in a conservation area and they'd give us credits equal to a little over an acre so we're down to 1.7

acres but we would have to buy \$127,000 worth of mitigation credits and we'd have conservation easement fees which run about \$3,000 per parcel for the survey and legal necessities. We'd still have the permit and modification fees but we would also have to maintain 22.3 acres and the cost for that over the years would be about \$40,000 so you'd be at about \$195,000 total. If we added CDD property plus the Hammock Dunes Owners Association property we wouldn't have to buy any mitigation credits. We'd also have the conservation easement fees of \$24,000, \$20,000 for the permit fees and then we'd have to maintain 44 acres which would cost about \$122,000 over 30 years. Lastly, there's CDD property plus the Ocean Hammock Property Owners Association. We're not sure it's viable but we would have to buy 1.15 acres at \$87,000, conservation easement fees of \$15,000, permit fees of \$20,000 and we'd have to maintain 33.64 acres, which would be about \$60,000 for 30 years, for a total of \$180,000. When I say maintain them, the first five years our consultant would cut out the invasive species and spray them. Beyond that we would spot spray and continue to control the invasive species. Personally, I'd rather buy my way out of this so I don't have to maintain between 20 and 40 acres forever and that's what we would have to do.

Mr. Gill asked that Mr. Peugh present the options to Hammock Dunes Owners Association and ask for their input. Mr. Peugh agreed.

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

Mr. Peugh stated I spoke to Daniel Baker. He said they have fixed the drain boxes in the fantasy pool and they're seeing reductions of about 10,000 gallons a day but there are still leaks in that so they're going back to see where those leaks are at. After that they are working on the lazy river. Tim has been looking at all of the commercial accounts but it's taking us much longer than anticipated and we may have to get some help. The Board directed Mr. Chiumento to send a letter to Daniel Baker stating that the repairs need to be completed by the end of this calendar year.

### **Status of Marsh "TB"**

Mr. Peugh stated we have all the permits and we have one big temporary easement that we're breaking into smaller sections for each individual property so once we have that we will

give it to the property owners. We will give the notice to proceed to the contractor as soon as we get the last easement signed.

### **Status Report on New Toll Collection System**

Mr. Peugh stated our website is up as of Wednesday. We're fixing any minor issues we have and once that's done we will talk to the newspapers so that we can broadcast its availability to everyone.

### **Discuss Weir Structures / Malacompra Drainage**

Mr. Peugh stated we had a meeting with England Thims & Miller last week. They have given us a scope and in the next couple weeks they will give us a price so we can see what it cost to do the first phase and we will present that to the board once we get it.

### **B. Report on the Number of Registered Voters**

A copy of the report was included in the agenda package. There are 2,153 registered voters within Dunes CDD.

### **C. FY 19 Proposed Budget Items**

Mr. Peugh stated at the end of last year we artificially raised the minimum wage that we hire people at. I would like to increase pay so that the years of experience correspond with a 3% raise every year. The total impact to our budget this year would be about \$14,000. The Board consensus was that this increase was acceptable.

### **D. Toll Site Improvements Study**

Mr. Peugh reviewed the report and desired improvements with the Board. Gary Crahan questioned if a propane generator had been considered. Mr. Peugh replied that residential generators are typically propane generators, whereas commercial generators are typically diesel. Gary also questioned the required number of handicap parking spaces. Mr. Sheahan replied that he would check with the engineer on the required number of handicap spaces. The Board gave Mr. Peugh consent to go forward with the design and bring a scope of work for Board approval.



**FIFTH ORDER OF BUSINESS**

**Staff Reports**

**Attorney**

District Counsel had nothing to report.

**F. Engineer - Report**

Mr. Sheahan reviewed his report with the Board, which was included in the agenda package.

**G. Manager – Bridge Reports and Traffic Comparison for April**

Mr. Peugh gave an overview of the bridge report for April.

Mr. Peugh stated we're waiting for the aluminum to get the sign for the bridge up. I have not heard anything from the folks that contacted me about the fiber permitting so I don't know what they're doing. The qualifying period for seats one and five is starting at noon on June 18<sup>th</sup> and closes at noon on June 22<sup>nd</sup>.

**H. Additional Budget Items Report**

Mr. Peugh stated the only additional budget item is the anticipated toll facility improvements engineering costs of \$127,000.

**SIXTH ORDER OF BUSINESS**

**Supervisors' Requests and Audience Comments**

Mr. Vohs stated on the balance sheets for the water and bridge, I think it would be good to have two more columns of data. One that says what the balance sheet was last month and the other showing what it was at the beginning of the year so you can see the change year-to-date.

Since our interest income is up 85% in the water and sewer and 48% above budget, is there anything we can do that tells us what kind of interest income rates we can get?

Mr. Peugh responded I will have to talk to GMS and Prime.

Mr. Leckie stated there were all kinds of open house signs on the Parkway. Can I pick them up legally?

Mr. Peugh responded to address that we're going to have the bridge guys do a run on Saturday and Sunday at 2:30, pick all the signs up and send pictures of the signs to the realtor with our statement to not put the signs out. The Board's wish was to pick the signs up at 12:30.

**SEVENTH ORDER OF BUSINESS****Financial Reports**

- I. Balance Sheet & Income Statement**
- J. Construction Schedule**
- K. Assessment Receipts Schedule**
- L. Approval of Check Register**

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

**EIGHTH ORDER OF BUSINESS**

**Next Meeting Scheduled for Friday, June 8, 2018 @ 9:00 a.m. at the Dunes CDD Administrative Office, 101 Jungle Hut Road, Palm Coast, Florida**

**NINTH ORDER OF BUSINESS****Adjournment**

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

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Secretary/Assistant Secretary

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Chairman/Vice Chairman

*B.*

## **Fiscal Year 2019 Budget**



**May 31, 2018**

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

TABLE OF CONTENTS

	Page
<u>General Fund</u>	
Budget	3-4
<u>Water and Sewer Fund</u>	
Budget	5-7
<u>Bridge Fund</u>	
Budget	8-9
<u>Additional Documents</u>	
Employee Schedule	10
Capital Improvements List	11-13
General Fund Assessment Summary	14
Utilities Revenue Projections	15-16
CIP Schedules	17-19

Dunes

Community Development District

Community Development District		General Fund									
Expense Code	Description	Actuals thru 9/30/2017	Adopted Budget FY 2018	Actual Thru 4/30/2018	Projected Next 5 Months	Total Projected 9/30/2018	Proposed Budget FY 2019	\$ Inc/(Dec) from prev. FY	%Inc/(Dec) from prev. FY	Comments	GLP Review
REVENUES											
001.300.31900.10000	Maintenance Assessments	\$166,863	\$197,000	\$189,941	\$7,059	\$197,000	\$197,000	\$0	0.00%		
001.300.36100.11000	Interest Income	\$2,061	\$2,000	\$1,229	\$878	\$2,108	\$2,000	\$0	0.00%		x
	Carryforward Surplus	\$194,842	\$43,185	\$125,859	\$0	\$125,859	\$125,859	\$82,674	191.44%		x
001.300.38100.10000	Transfer from Water & Sewer Fund Surplus Account	\$80,000	\$90,000	\$90,000	\$0	\$90,000	\$90,000	\$0	0.00%		
001.300.38100.10000	Transfer from Bridge Fund Surplus Account	\$93,000	\$110,000	\$110,000	\$0	\$110,000	\$110,000	\$0	0.00%		
TOTAL REVENUES		\$536,765	\$442,185	\$517,029	\$7,938	\$524,967	\$524,859	\$82,674	18.70%		
EXPENDITURES											
Administrative											
001.310.51300.11000	Supervisor Fees	\$11,000	\$14,000	\$6,800	\$5,000	\$11,800	\$14,000	\$0	0.00%		x
001.310.51300.21000	FICA Expense	\$842	\$1,071	\$520	\$383	\$903	\$1,071	\$0	0.00%		x
001.310.51300.31100	Engineering/ <b>Software Services</b>	\$1,633	\$20,000	\$0	\$20,000	\$20,000	\$20,000	\$0	0.00%		
001.310.51300.31500	Attorney	\$12,188	\$10,000	\$6,255	\$4,468	\$10,722	\$10,000	\$0	0.00%		x
001.310.51300.32000	Collection Fees, Uncollectable & Early Payment Discount	\$8,710	\$12,000	\$13,559	\$141	\$13,700	\$12,000	\$0	0.00%		x
001.310.51300.32200	Annual Audit	\$3,200	\$3,260	\$3,260	\$0	\$3,260	\$3,320	\$60	1.84%		x
001.310.51300.34000	Management Fees	\$10,000	\$10,000	\$5,833	\$4,167	\$10,000	\$10,000	\$0	0.00%		x
001.310.51300.35100	Computer Time	\$1,325	\$1,000	\$583	\$417	\$1,000	\$1,000	\$0	0.00%		x
001.310.51300.40000	Travel Expenses	\$36	\$2,000	\$0	\$0	\$0	\$2,000	\$0	0.00%		x
001.310.51300.42000	Postage & Express Mail	\$2,419	\$3,000	\$1,806	\$1,290	\$3,096	\$3,000	\$0	0.00%		x
001.310.51300.42500	Printing	\$1,657	\$2,000	\$1,218	\$870	\$2,088	\$2,000	\$0	0.00%		x
001.310.51300.45000	Insurance ###	\$10,912	\$12,000	\$10,541	\$0	\$10,541	\$13,200	\$1,200	10.00%	Waiting on final #'s.10% increase	?
001.310.51300.48000	Advertising Legal & Other	\$1,239	\$1,200	\$3,238	\$666	\$3,904	\$1,200	\$0	0.00%		x
001.310.51300.49000	Bank Charges	\$495	\$600	\$328	\$234	\$563	\$600	\$0	0.00%		x
001.310.51300.49100	Contingencies	\$4,204	\$4,000	\$2,046	\$1,462	\$3,508	\$4,000	\$0	0.00%		x
001.310.51300.51000	Office Supplies	\$234	\$2,000	\$235	\$168	\$403	\$2,000	\$0	0.00%		x
001.310.51300.54000	Dues, Licenses & Subscriptions	\$364	\$1,000	\$175	\$825	\$1,000	\$1,000	\$0	0.00%		x
001.320.53800.12000	Salaries	\$127,232	\$143,909	\$70,669	\$51,824	\$122,494	\$127,558	(\$16,351)	-11.36%		x
001.320.53800.12100	Consulting Fees	\$0	\$0	\$1,800	\$0	\$1,800	\$0	\$0	#DIV/0!		x
001.320.53800.21000	FICA Taxes	\$10,218	\$11,964	\$6,139	\$3,965	\$10,104	\$10,929	(\$1,035)	-8.65%		x
001.320.53800.22000	Pension Expense	\$4,353	\$6,241	\$2,660	\$2,660	\$5,320	\$7,653	\$1,412	22.63%		x
001.320.53800.23000	Health Insurance Benefits #	\$16,509	\$14,500	\$9,968	\$7,120	\$17,087	\$20,505 #	\$6,005	41.41%	Assumes 20% increase over actual	x
001.320.53800.24000	Workers Comp Insurance	\$1,302	\$1,440	\$2,480	\$0	\$2,480	\$1,500	\$60	4.17%	Assumes flat rate	x
001.320.53800.64000	Capital Improvements ( <i>See Capital Improvements List</i> )	\$16,959	\$17,000	\$46,116	\$0	\$46,116	\$ 100,000.00	\$83,000	488.24%		
Administrative		\$247,031	\$294,185	\$196,230	\$105,659	\$301,889	\$368,536	\$74,351	25.27%		
(Less Contribution from Transfer, Surplus and Interest)		(\$147,331)	(\$164,650)				(\$239,001)	(\$74,351)	45.16%		
Total Administrative Raised From Assessment		\$99,700	\$129,535				\$129,535	\$0	0.00%		

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Community Development District

Community Development District		General Fund									
Expense Code	Description	Actuals thru 9/30/2017	Adopted Budget FY 2018	Actual Thru 4/30/2018	Projected Next 5 Months	Total Projected 9/30/2018	Proposed Budget FY 2019	\$ Inc/(Dec) from prev. FY	%Inc/(Dec) from prev. FY	Comments	GLP Review
General & Stormwater System Maintenance											
001.320.53800.43000	Electric (7 Aerators)	\$12,204	\$15,000	\$7,275	\$7,275	\$14,550	\$15,000	\$0	0.00%		x
001.320.53800.46000	Building Maintenance	\$13,217	\$15,000	\$12,241	\$12,241	\$24,481	\$15,000	\$0	0.00%		x
001.320.53800.46200	Landscaping	\$23,704	\$24,000	\$23,217	\$784	\$24,000	\$24,000	\$0	0.00%		x
001.320.53800.46300	Tree & Shrub Removal	\$3,150	\$10,000	\$5,700	\$4,300	\$10,000	\$10,000	\$0	0.00%		x
001.320.53800.46500	Lake Maintenance	\$13,046	\$26,000	\$21,377	\$4,623	\$26,000	\$26,000	\$0	0.00%		x
001.320.53800.46700	Storm Drain System Maintenance	\$93,171	\$40,000	\$0	\$40,000	\$40,000	\$40,000	\$0	0.00%		x
001.320.53800.49300	Repair and Replacement Equipment	\$831	\$5,000	\$7,949	\$2,500	\$10,449	\$5,000	\$0	0.00%		x
001.320.53800.49200	Repair and Replacement Floating Aerators	\$9,952	\$10,000	\$2,004	\$1,500	\$3,504	\$10,000	\$0	0.00%		x
001.320.53800.52100	Grass Carp	\$0	\$3,000	\$0	\$0	\$0	\$3,000	\$0	0.00%		x
General & Stormwater System Maintenance		\$169,275	\$148,000	\$79,762	\$73,222	\$152,984	\$148,000	\$0	0.00%		
(Less Contribution from Transfer, Surplus and Interest)		(\$101,975)	(\$80,535)				(\$80,535)	\$0	0.00%		
General & Stormwater System Maintenance From Assessment		\$67,300	\$67,465				\$67,465	\$0	0.00%		
TOTAL EXPENDITURES		\$416,306	\$442,185	\$275,992	\$178,881	\$454,873	\$516,536	\$74,351	16.81%		
TOTAL EXPENDITURES RAISED FROM ASSESSMENT		\$167,000	\$197,000				\$197,000	\$0	0.00%		
FUND BALANCE		\$120,459	\$0	\$241,038	(\$170,943)	\$70,094	\$8,323	\$8,323	9404822.39%		

BUDGET HIGHLIGHTS FY 2019

1. Assessments will be increased slightly from last years level even with funds coming from transfers from W & S Fund, Bridge Fund and Surplus.

2. Payroll includes an average 3% increase over FY 2018 Budget.

3. See Capital Improvements List.

4. # Health Insurance is now based on a calendar year due to the ACA. We won't get new rates until November. The amount is an estimate of the cost.

5

6. ### Liability Insurance premium is an estimate, but it should be very close to the final cost.

Dunes

Community Development District

Community Development District		Water and Sewer Fund									
Expense Code	Description	Actuals thru 9/30/2017	Adopted Budget FY 2018	Actual Thru 4/30/2018	Projected Next 5 Months	Total Projected 9/30/2018	Proposed Budget FY 2019	\$ Inc/(Dec) from prev. FY	%Inc/(Dec) from prev. FY	Comments	GLP Review
OPERATING REVENUES											
041.300.34300.30000	Water Revenue	\$1,120,075	\$993,279	\$565,820	\$565,820	\$1,131,641	\$960,498	(\$32,781)	-3.30%		
041.300.34300.50000	Sewer Revenue	\$867,427	\$901,097	\$476,332	\$476,332	\$952,664	\$897,481	(\$3,616)	-0.40%		
041.300.34300.76000	Irrigation/Effluent	\$1,463,260	\$1,210,593	\$641,350	\$641,350	\$1,282,699	\$1,134,704	(\$75,889)	-6.27%		
041.300.34300.10000	Meter Fees	\$27,680	\$20,000	\$18,966	\$18,966	\$37,932	\$20,000	\$0	0.00%		x
041.300.34300.10100	Connection Fees - W, S & I (6 units)	\$31,581	\$27,000	\$21,500	\$21,500	\$43,000	\$27,000	\$0	0.00%		x
041.300.36900.10000	CPC Effluent Agreement	\$0	\$40	\$0	\$0	\$0	\$40	\$0	0.00%		x
041.300.34900.10200	Backflow Preventor/Misc.	\$1,120	\$100	\$910	\$245	\$1,155	\$100	\$0	0.00%		x
041.300.33700.30000	Grant Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!		x
041.300.36900.10000	Misc. Income / Penalty	\$10,276	\$10,000	\$20,947	\$2,500	\$23,447	\$10,000	\$0	0.00%		x
TOTAL REVENUES		\$3,521,418	\$3,162,109	\$1,745,825	\$1,726,713	\$3,472,538	\$3,049,823	(\$112,286)	-3.55%		
OPERATING EXPENSES											
Administrative											
041.310.51300.31100	Engineering	\$7,650	\$50,000	\$1,100	\$48,900	\$50,000	\$50,000	\$0	0.00%		x
041.310.51300.31500	Attorney	\$17,391	\$35,000	\$3,350	\$2,393	\$5,744	\$35,000	\$0	0.00%		x
041.310.51300.32200	Annual Audit	\$7,200	\$7,335	\$7,335	\$0	\$7,335	\$7,470	\$135	1.84%		x
041.310.51300.34000	Management Fees	\$19,000	\$19,000	\$11,083	\$7,917	\$19,000	\$19,000	\$0	0.00%		x
041.310.51300.40000	Travel Expenses	\$15,426	\$15,000	\$7,452	\$5,323	\$12,775	\$15,000	\$0	0.00%		x
041.310.51300.42000	Postage & Express Mail	\$4,113	\$6,000	\$3,004	\$2,146	\$5,150	\$6,000	\$0	0.00%		x
041.310.51300.42500	Printing & Mailing Utility Bills	\$15,362	\$17,500	\$9,135	\$6,525	\$15,659	\$17,500	\$0	0.00%		x
041.310.51300.48000	Advertising Legal & Other	\$760	\$2,500	\$0	\$0	\$0	\$2,500	\$0	0.00%		x
041.310.51300.49000	Bank Charges	\$9,182	\$10,000	\$3,188	\$2,277	\$5,464	\$10,000	\$0	0.00%		x
041.310.51300.49100	Contingencies	\$38,154	\$20,000	\$11,568	\$8,263	\$19,830	\$12,000	(\$8,000)	-40.00%		x
041.310.51300.51000	Office Supplies and Equipment	\$12,942	\$15,000	\$7,679	\$5,485	\$13,164	\$15,000	\$0	0.00%		x
041.310.51300.54000	Dues, Licenses & Subscriptions	\$7,495	\$7,000	\$5,568	\$1,432	\$7,000	\$7,000	\$0	0.00%		x
041.310.51300.54200	Permits Fees WTP & WWTP	\$6,600	\$15,000	\$6,195	\$4,425	\$10,620	\$15,000	\$0	0.00%		x
041.310.51300.55000	Land Leases & Easement Fees	\$11,034	\$12,000	\$0	\$12,000	\$12,000	\$12,000	\$0	0.00%		x
041.310.53600.12000	Salaries Including Overtime	\$746,485	\$775,087	\$414,575	\$304,022	\$718,597	\$774,859	(\$228)	-0.03%		x
041.310.53600.12100	Consulting Fees	\$0	\$0	\$2,400	\$0	\$2,400	\$0	\$0	#DIV/0!		x
041.310.53600.21000	FICA Taxes	\$61,558	\$65,561	\$34,316	\$23,258	\$57,574	\$66,390	\$829	1.26%		x
041.310.53600.22000	Pension Plan	\$35,479	\$40,961	\$18,164	\$18,164	\$36,328	\$46,492	\$5,531	13.50%		x
041.310.53600.23000	Insurance Benefits (Medical)#	\$165,825	\$175,000	\$92,458	\$66,041	\$158,499	\$190,199	\$15,199	8.69%	Assumes 20% increase over actual	x
041.310.53600.24000	Workers Compensation Insurance	\$9,925	\$14,400	\$12,287	\$0	\$12,287	\$15,000	\$600	4.17%	Assumes flat rate	x
041.310.53600.25000	Unemployment Benefits	\$0	\$5,000	\$0	\$0	\$0	\$5,000	\$0	0.00%		x
041.310.53600.32480	Bad Debt Expense	\$29	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!		x
041.310.53600.41000	Telephone/IT Support	\$16,914	\$17,000	\$10,062	\$7,187	\$17,249	\$30,000	\$13,000	76.47%	Moved IT support from contingencies	x
041.310.53600.41002	Payment Processing Service						\$7,200	\$7,200	#DIV/0!	New Code for checks/website	x
041.310.53600.44000	Equipment Rentals & Leases	\$3,678	\$4,000	\$2,881	\$2,058	\$4,940	\$4,000	\$0	0.00%		x
041.310.53600.45000	Insurance ##	\$71,214	\$78,000	\$68,514	\$0	\$68,514	\$85,800	\$7,800	10.00%	Waiting on final #'s.10% increase	x
041.310.53600.46100	Repair and Maintenance for Vehicles	\$11,114	\$8,000	\$3,726	\$2,661	\$6,388	\$8,000	\$0	0.00%		x
041.310.53600.52000	Supplies/Equipment General	\$4,637	\$4,000	\$3,540	\$2,529	\$6,069	\$4,000	\$0	0.00%		x
041.310.53600.52055	Uniforms/Supplies/Services	\$7,506	\$7,000	\$9,601	\$6,858	\$16,459	\$8,000	\$1,000	14.29%		x
041.310.53600.52100	Fuel for Vehicles	\$7,727	\$8,000	\$4,687	\$3,348	\$8,034	\$8,500	\$500	6.25%		x
041.310.53600.52000	Tools	\$2,475	\$3,000	\$2,874	\$2,053	\$4,927	\$3,000	\$0	0.00%		x
041.310.53600.54100	Training & Education	\$9,981	\$8,000	\$4,767	\$3,405	\$8,172	\$8,000	\$0	0.00%		x
Administrative		\$1,326,854	\$1,444,344	\$761,510	\$548,670	\$1,310,180	\$1,487,910	\$43,565	3.02%		



Dunes

Community Development District

Community Development District		Water and Sewer Fund									
Expense Code	Description	Actuals thru 9/30/2017	Adopted Budget FY 2018	Actual Thru 4/30/2018	Projected Next 5 Months	Total Projected 9/30/2018	Proposed Budget FY 2019	\$ Inc/(Dec) from prev. FY	%Inc/(Dec) from prev. FY	Comments	GLP Review
<b>Water System</b>											
041.320.53600.34800	Water Quality Testing	\$21,446	\$20,000	\$8,364	\$5,974	\$14,339	\$20,000	\$0	0.00%		x
041.320.53600.43000	Electric	\$121,141	\$115,000	\$66,536	\$47,525	\$114,061	\$115,000	\$0	0.00%		x
041.320.53600.43100	Bulk Water Purchases	\$32	\$20,000	\$21,083	\$0	\$21,083	\$20,000	\$0	0.00%		x
041.320.53600.44000	Equipment Rentals & Leases	\$0	\$1,000	\$0	\$0	\$0	\$1,000	\$0	0.00%		x
041.320.53600.46000	Plant Maintenance Repair and Equipment	\$93,285	\$70,000	\$31,305	\$22,360	\$53,665	\$70,000	\$0	0.00%		x
041.320.53600.46050	Distribution System Maintenance Repair and Equipment	\$22,974	\$25,000	\$11,956	\$8,540	\$20,496	\$25,000	\$0	0.00%		x
041.320.53600.52000	Plant Operating Supplies	\$17,068	\$15,000	\$14,752	\$10,537	\$25,289	\$20,000	\$5,000	33.33%		x
041.320.53600.52200	Chlorine & Other Chemicals	\$175,851	\$170,000	\$102,244	\$73,031	\$175,275	\$170,000	\$0	0.00%		x
041.320.53600.61000	Meters New & Replacement	\$0	\$15,000	\$10,205	\$7,289	\$17,494	\$60,000	\$45,000	300.00%	Replace 150 new meters/checks 10 Year replacement schedule	x
<b>Water System</b>		<b>\$451,797</b>	<b>\$451,000</b>	<b>\$266,445</b>	<b>\$175,258</b>	<b>\$441,703</b>	<b>\$501,000</b>	<b>\$50,000</b>	<b>11.09%</b>		
<b>Sewer System</b>											
041.330.53600.34800	Water Quality Testing	\$10,703	\$15,000	\$7,065	\$5,046	\$12,111	\$15,000	\$0	0.00%		x
041.330.53600.34900	Sludge Disposal	\$7,600	\$15,000	\$15,462	\$11,044	\$26,506	\$15,000	\$0	0.00%		x
041.330.53600.43000	Electric	\$43,219	\$50,000	\$22,050	\$15,750	\$37,801	\$50,000	\$0	0.00%		x
041.330.53600.44000	Equipment Rentals & Leases	\$0	\$3,000	\$0	\$0	\$0	\$3,000	\$0	0.00%		x
041.330.53600.46000	Plant Maintenance Repair and Equipment	\$50,018	\$50,000	\$27,365	\$19,546	\$46,911	\$50,000	\$0	0.00%		x
041.330.53600.46050	Collection System Maintenance Repair and Equipment	\$18,745	\$20,000	\$15,800	\$11,285	\$27,085	\$20,000	\$0	0.00%		x
041.330.53600.46075	Lift Station Repair and Maintenance	\$60,162	\$45,000	\$14,757	\$10,541	\$25,298	\$45,000	\$0	0.00%		x
041.330.53600.52000	Plant Operating Supplies	\$13,782	\$15,000	\$6,847	\$4,891	\$11,738	\$15,000	\$0	0.00%		x
041.330.53600.52200	Chlorine & Other Chemicals	\$33,582	\$35,000	\$14,250	\$10,178	\$24,428	\$35,000	\$0	0.00%		x
<b>Sewer System</b>		<b>\$237,809</b>	<b>\$248,000</b>	<b>\$123,595</b>	<b>\$88,282</b>	<b>\$211,877</b>	<b>\$248,000</b>	<b>\$0</b>	<b>0.00%</b>		
<b>Irrigation System</b>											
041.340.53600.34800	Water Quality Testing	\$0	\$5,000	\$0	\$5,000	\$5,000	\$5,000	\$0	0.00%		x
041.340.53600.43000	Electric	\$48,372	\$45,000	\$24,096	\$17,211	\$41,307	\$45,000	\$0	0.00%		x
041.340.53600.43300	Effluent (Reclaimed Water) Purchases	\$167,105	\$155,000	\$72,828	\$52,020	\$124,847	\$155,000	\$0	0.00%		x
041.340.53600.44000	Equipment Rentals & Leases	\$9,208	\$2,000	\$1,358	\$970	\$2,328	\$18,000	\$16,000	800.00%	Strmwtr/Hurricane pump rental 6 months	x
041.340.53600.46000	Plant Maintenance Repair and Equipment	\$24,290	\$40,000	\$24,625	\$17,590	\$42,215	\$40,000	\$0	0.00%		x
041.340.53600.46050	Distribution System Maintenance Repair and Equipment	\$28,706	\$20,000	\$8,732	\$6,237	\$14,969	\$20,000	\$0	0.00%		x
041.340.53600.61000	Meters New & Replacement	\$18,925	\$10,000	\$3,042	\$2,173	\$5,215	\$142,000	\$132,000	1320.00%	43-1.5-2" Commerec & 360- 3/4" res. Meters 20 year replacement	x
<b>Irrigation System</b>		<b>\$296,608</b>	<b>\$277,000</b>	<b>\$134,681</b>	<b>\$101,201</b>	<b>\$235,881</b>	<b>\$425,000</b>	<b>\$148,000</b>	<b>53.43%</b>		

Dunes
Community Development District

Community Development District		Water and Sewer Fund							GLP Review		
Expense Code	Description	Actuals thru 9/30/2017	Adopted Budget FY 2018	Actual Thru 4/30/2018	Projected Next 5 Months	Total Projected 9/30/2018	Proposed Budget FY 2019	\$ Inc/(Dec) from prev. FY		%Inc/(Dec) from prev. FY	Comments
<u>Contribution to Reserves &amp; General Fund</u>											
041.310.51300.63100	Renewal and Replacement	\$127,871	\$200,000	\$136,339	\$63,661	\$200,000	\$225,000	\$25,000	12.50%	Reserve Study Number	x
Contribution to Reserves		\$127,871	\$200,000	\$136,339	\$63,661	\$200,000	\$225,000	\$25,000	12.50%		
TOTAL OPERATING EXPENSES		\$2,440,940	\$2,620,344	\$1,422,570	\$977,071	\$2,399,641	\$2,886,910	\$266,565	10.17%		
<u>Non-Operating Revenue (Expenses)</u>											
041.300.22300.10000	Connection Fees - (W/S paid to HDOA)	\$0	(\$21,000)	\$0	(\$21,000)	(\$21,000)	(\$21,000)	\$0	0.00%		x
041.300.36900.10200	Non Operating Revenue - from W&S Surplus Account	\$0	\$4,757,235	\$0	\$4,757,235	\$4,757,235	\$3,600,000	(\$1,157,235)	-24.33%	FY18 \$3.4M projected	x
041.300.33700.30000	Grant Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!		x
041.300.36100.10000	Interest Income	\$110,748	\$90,000	\$101,295	\$82,600	\$183,895	\$90,000	\$0	0.00%		x
041.310.51300.64000	Capital Improvements (See Capital Improvements List)	(\$309,556)	(\$5,320,000)	(\$469,195)	(\$4,850,805)	(\$5,320,000)	\$ (3,711,000.00)	\$1,609,000	-30.24%		
041.310.51300.64001	Contribution to Capital Facilities Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!		?
041.300.58100.10000	Contribution to General Fund	(\$80,000)	(\$90,000)	(\$90,000)	\$0	(\$90,000)	(\$90,000)	\$0	0.00%		?
Non-Operating Revenue (Expenses)		(\$278,809)	(\$583,765)	(\$457,900)	(\$31,970)	(\$489,870)	(\$132,000)	\$451,765	-77.39%		
NET INCOME		\$801,669	(\$42,000)	(\$134,644)	\$717,671	\$583,027	\$30,913	\$72,913	-173.60%		

BUDGET HIGHLIGHTS FY 2019

1. Payroll includes an average 3 % increase over FY 2018 Budget.

2. See Capital Improvements List.

3. Transfer \$xx from W & S Fund Surplus to General Fund per Opinion of Counsel and Grau's letter.

4. # Health Insurance is now based on a calendar year due to the ACA. We won't get new rates until November. The amount is an estimate of the cost.

5. ## Liability Insurance premium is an estimate, but it should be very close to the final cost.

Dunes  
Community Development District

Community Development District		Bridge Fund									
Expense Code	Description	Actuals thru 9/30/2017	Adopted Budget FY 2018	Actual Thru 4/30/2018	Projected Next 5 Months	Total Projected 9/30/2018	Proposed Budget FY 2019	\$ Inc/(Dec) from prev. FY	%Inc/(Dec) from prev. FY	Comments	GLP Review
OPERATING REVENUES											
042.300.34900.10000	Toll Collections	\$1,561,865	\$1,695,750	\$985,592	\$703,994.30	\$1,689,586	\$1,695,750	\$0	0.00%		
042.300.36900.10000	Miscellaneous	\$11,977	\$5,000	\$12,000	\$0	\$12,000	\$5,000	\$0	0.00%	license - European Vill	x
TOTAL REVENUES		\$1,573,843	\$1,700,750	\$997,592	\$703,994	\$1,701,586	\$1,700,750	\$0	0.00%		
OPERATING EXPENSES											
Administrative											
042.310.51300.31100	Engineering	\$300	\$5,000	\$0	\$5,000	\$5,000	\$5,000	\$0	0.00%		x
042.310.51300.31500	Attorney	\$5,519	\$10,000	\$4,005	\$2,861	\$6,866	\$10,000	\$0	0.00%		x
042.310.51300.32200	Annual Audit	\$5,600	\$5,705	\$5,705	\$0	\$5,705	\$5,810	\$105	1.84%		x
042.310.51300.34000	Management Fees	\$17,000	\$17,000	\$9,917	\$7,083	\$17,000	\$17,000	\$0	0.00%		x
042.310.51300.49000	Bank Charges	\$4,255	\$4,000	\$2,438	\$1,741	\$4,179	\$4,000	\$0	0.00%		x
042.310.51300.49100	Contingencies	\$1,481	\$5,000	\$1,584	\$1,131	\$2,715	\$5,000	\$0	0.00%		x
Administrative		\$34,154	\$46,705	\$23,648	\$17,816	\$41,464	\$46,810	\$105	0.22%		
Operating Expenses - Toll Facility											
042.320.54900.12000	Salaries	\$360,609	\$375,632	\$216,737	\$158,940	\$375,677	\$384,588	\$8,956	2.38%	From employee schedule	x
042.320.54900.12100	Consulting Fee	\$0	\$0	\$1,800	\$0	\$1,800	\$0	\$0	#DIV/0!		x
042.320.54900.15000	Overtime and Special Pay	\$1,900	\$11,620	\$1,930	\$0	\$1,930	\$11,620	\$0	0.00%		x
042.320.54900.21000	FICA Taxes	\$29,262	\$31,751	\$18,219	\$12,159	\$30,378	\$32,781	\$1,029	3.24%		x
042.320.54900.22000	Pension Plan	\$13,695	\$13,900	\$4,534	\$4,534	\$9,068	\$16,150	\$2,250	16.19%		x
042.320.54900.23000	Insurance Benefits (Medical) #	\$81,564	\$80,000	\$54,029	\$41,221	\$95,250	\$114,300	#	\$34,300	42.88% Assumes 20% increase over actual	?
042.320.54900.24000	Workers Compensation Insurance	\$6,787	\$8,160	\$8,233	\$0	\$8,233	\$8,500	\$340	4.17%	Assumes flat rate	x
042.320.54900.34300	Contractual Support	\$9,038	\$20,000	\$4,237	\$3,027	\$7,264	\$20,000	\$0	0.00%		x
042.320.54900.34500	Payroll Processing Fee	\$7,532	\$8,000	\$11,907	\$8,505	\$20,413	\$20,000	\$12,000	150.00%	New ADP system	x
042.320.54900.34600	Credit Card Processing Fee	\$21,136	\$20,000	\$10,446	\$7,462	\$17,908	\$20,000	\$0	0.00%	expect more cc w/new website	x
042.320.54900.40000	Travel Expenses	\$0	\$1,000	\$0	\$0	\$0	\$1,000	\$0	0.00%		x
042.320.54900.41000	Telephone	\$6,417	\$5,000	\$3,433	\$2,452	\$5,884	\$5,000	\$0	0.00%		x
042.320.54900.42500	Printing	\$4,081	\$3,500	\$1,551	\$1,108	\$2,659	\$3,500	\$0	0.00%		x
042.320.54900.43000	Utility Services	\$14,335	\$15,000	\$8,417	\$6,012	\$14,429	\$15,000	\$0	0.00%		x
042.320.54900.45000	Insurance ##	\$54,558	\$60,000	\$52,703	\$37,645	\$90,348	\$66,000	\$6,000	10.00%	Waiting on final #'s.10% increase	?
042.320.54900.45001	Insurance Claims	\$0	\$0	\$15,000	\$0	\$15,000	\$0	\$0	#DIV/0!		x
042.320.54900.46000	Repairs & Maintenance	\$73,385	\$50,000	\$64,285	\$5,000	\$69,285	\$85,000	\$35,000	70.00%	Includes press wash	x
042.320.54900.46002	Repairs & Maintenance-Parkway	\$155,707	\$120,000	\$84,147	\$60,105	\$144,253	\$150,000	\$30,000	25.00%	New Contract w/14' canopy maint	x
042.320.54900.46100	DOT mandated Bridge Inspection (Required in 2019)	\$19,933	\$0	\$0	\$0	\$0	\$22,000	\$22,000	#DIV/0!	KCA Proposal	x
042.320.54900.51000	Office Supplies	\$2,279	\$3,000	\$1,820	\$1,300	\$3,121	\$3,000	\$0	0.00%		x
042.320.54900.52000	Operating Supplies	\$8,670	\$15,000	\$11,982	\$8,559	\$20,541	\$22,000	\$7,000	46.67%	Includes clothes	x
Operating Expenses - Toll Facility		\$870,887	\$841,563	\$575,412	\$358,030	\$933,442	\$1,000,440	\$158,876	18.88%		
SUBTOTAL OPERATING EXPENSES		\$905,041	\$888,268	\$599,060	\$375,846	\$974,906	\$1,047,250	\$158,981	17.90%		

Dunes  
Community Development District

Community Development District		Bridge Fund								GLP Review	
Expense Code	Description	Actuals thru 9/30/2017	Adopted Budget FY 2018	Actual Thru 4/30/2018	Projected Next 5 Months	Total Projected 9/30/2018	Proposed Budget FY 2019	\$ Inc/(Dec) from prev. FY	% Inc/(Dec) from prev. FY		Comments
<u>Contribution to Reserves &amp; Community Projects</u>											
042.320.54900.65000	Maintenance Reserves	\$0	\$797,482	\$0	\$797,482	\$797,482	\$500,000	(\$297,482)	-37.30%	Balancing	?
042.320.54900.64000	Community Projects Transfer from Surplus Revenues	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!		x
042.310.51300.64002	Parkway Capital Expenditures	\$78,093	\$25,000	\$0	\$25,000	\$25,000	\$25,000	\$0	0.00%	Fix lights/Tree trimming	Report
<u>Maintenance Reserves &amp; Community Projects</u>		<u>\$278,093</u>	<u>\$822,482</u>	<u>\$0</u>	<u>\$822,482</u>	<u>\$822,482</u>	<u>\$525,000</u>	<u>(\$297,482)</u>	<u>-36.17%</u>		
<u>Non Operating Revenue (Expenses)</u>											
042.300.36100.11000	Interest Income	\$120,704	\$120,000	\$55,372	\$39,551	\$94,923	\$120,000	\$0	0.00%		x
042.300.36900.10400	Asset Contribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!		?
042.320.54900.64000	Capital Improvements ( <b>New Toll System</b> )	(\$192,501)	\$0	0	\$0	\$0	\$0	\$0	#DIV/0!		x
042.320.54900.64000	Capital Improvements	(\$39,335)	\$0	(\$43,729)	\$0	(\$43,729)	\$ (127,000.00)	(\$127,000)	#DIV/0!		x
042.300.38100.10000	Transfer from Surplus Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!		
042.300.38100.10000	Transfer to General Fund	(\$93,000)	(\$110,000)	(\$110,000)	\$0	(\$110,000)	(\$110,000)	\$0	0.00%		
<u>TOTAL NON OPERATING REVENUE (EXPENSES)</u>		<u>(\$204,132)</u>	<u>\$10,000</u>	<u>(\$98,358)</u>	<u>\$39,551</u>	<u>(\$58,806)</u>	<u>(\$117,000)</u>	<u>(\$127,000)</u>	<u>-1270.00%</u>		
<u>NET INCOME</u>		<u>\$186,577</u>	<u>(\$0)</u>	<u>\$300,175</u>	<u>(\$454,783)</u>	<u>(\$154,608)</u>	<u>\$11,500</u>	<u>\$11,501</u>	<u>-2406060.89%</u>		

BUDGET HIGHLIGHTS FY 2019	
1. Revenues based on FY 18 projections and revenues as Cash trips are declining, Bpass trips are increasing, and vehicle trips are increasing as such the income has not stabilized.	
2. Payroll includes an average 3% increase over FY 2018 Budget.	
3. Maintenance Reserves base on Engineering and Financial Consultant's recommendation.	
4. Transfer \$xx from Bridge Surplus Account to General Fund.	
5. # Health Insurance is now based on a calendar year due to the ACA. We won't get new rates until November. The amount is an estimate of the cost.	
6. ## Liability Insurance premium is an estimate, but it should be very close to the final cost.	

DUNES COMMUNITY DEVELOPMENT DISTRICT  
EMPLOYEE SCHEDULE FY 2019

2018 - 2019															
			Previous FY						Estim. Weekly Hours	Estim. Annual Wage	Annual Budget Distribution				
Name	Position	FT/PT	Anniv. Date	Current Rate	Date Due	Pay Raise Amt.	New Rate	Eligible For Ins.- I, Ret.- R			Utility	General Fund	Bridge		
Alvarado, Maribel	W/WW, OM	FTE	4/9/2007	2,383.22	4/19	71.50	2,454.72	I,R	1	63,830	47,873	15,958			
Oakes, David	W/WW	FT	1/23/2012	25.08	1/19	0.75	25.83	I,R	40	53,716	53,716				
Boss, David	W/WW	FTE	12/1/2006	3,384.85	12/18	101.55	3,486.40	I,R	1	90,636	90,636				
Morales, Tracy	Admin. Assit.	FT	7/6/2016	16.43	7/19	0.49	16.92	I,R	40	35,204	26,403	8,801			
Brill, Cory	W/WW	FT	2/21/2006	20.24	2/19	0.61	20.85	I,R	40	43,368	34,694	8,674			
Mendonsa, Justin	W/WW	FT	4/27/2016	17.28	4/19	0.52	17.80	I,R	40	37,024	37,024				
Huckle, Chris	W/WW	FT	7/14/2000	22.64	7/19	0.68	23.32	I,R	40	48,516	38,813	9,703			
Morris, Tim	W/WW, PS	FT	10/1/2007	29.10	10/18	0.87	29.97	I,R	40	62,348	62,348				
Greiner, Joshua	W/WW	FT	10/23/2017	17.33	10/18	0.52	17.85	I,R	40	37,128	37,128				
Peugh, Gregory	Dist. Mgr.	FTE	8/21/2017	5,384.62	8/19	161.54	5,546.16	I,R	1	144,200	57,680	43,260	43,260		
Washko, Paul	W/WW, FS	FTE	04/01/01	3,401.21	4/19	102.04	3,503.25	I,R	1	91,078	81,970	9,108			
Sheahan, Timothy	Utility Mgr	FTE	10/1/2008	4,787.77	10/18	143.63	4,931.40	I,R	1	128,216	96,162	32,054			
Eric Stodola	W/WW	FT	4/23/2018	21.00	8/19	0.63	21.63	I,R	40	44,980	44,980				
McMillen, Austin	W/WW	FT	11/14/2016	16.77	11/18	0.50	17.27	I,R	40	35,932	35,932				
OVERTIME AND SPECIAL PAY FOR BRIDGE AND WATER/WASTEWATER					10/18					41,120	29,500		11,620		
Lumbra, Michael	Asst. Br Mgr	FT	11/28/2016	20.70	11/18	0.62	21.32	I,R	40	44,356				44,356	
Peterson, Jon	Toll Supr.	PT	3/20/2010	12.82	10/18	0.38	13.20		16	10,972				10,972	
Rodino, Anthony	Toll Coll.	FT	7/14/2011	9.81	10/18	1.59	11.40	I,R	40	23,712				23,712	
Hagenberg, William	Toll Coll.	PT	1/21/2003	15.63	10/18	0.47	16.10		16	13,416				13,416	
Ausbrook, Robert	Bridge Mgr.	FTE	5/9/2002	2,427.31	5/19	72.82	2,500.13	I,R	1	65,000				65,000	
Wettlaufer, Thomas	Toll Coll.	PT	5/8/2017	9.00	10/18	0.55	9.55		24	11,908				11,908	
Bukovack, Stephen	Toll Coll.	FT	10/25/2013	13.00	10/18	0.39	13.39	I,R	40	27,872				27,872	
Hylton, Leonardo	Toll Coll.	PT	8/28/2017	9.00	10/18	0.55	9.55		32	15,912				15,912	
Tursi, Richard	Toll Coll.	PT	4/13/2018	9.00	10/18	0.27	9.27		8	3,848				3,848	
Oberlin, Kenneth	Toll Coll.	FT	2/19/2014	14.00	10/18	0.42	14.42	I,R	40	30,004				30,004	
Oberle, Raymond	Toll Coll.	PT	11/18/2012	9.23	10/18	1.84	11.07		24	13,832				13,832	
Volavka, Richard	Toll Coll.	PT	11/21/2014	9.00	10/18	1.43	10.43		16	8,684				8,684	
Sapp, Michael	Toll Coll.	PT	12/20/2008	9.18	10/18	3.28	12.46		30	19,448				19,448	
Daley, George	Toll Coll.	FT	10/3/2012	10.90	10/18	0.33	11.23	I,R	40	23,348				23,348	
Cheseldine, Ann	Toll Coll.	PT	9/9/2014	9.00	10/18	1.43	10.43		16	8,684				8,684	
Roberts, John	Toll Coll.	PT	1/8/2018	9.00	10/18	0.27	9.27		8	3,848				3,848	
Samples, Michael	Toll Coll.	PT	1/2/2018	9.00	10/18	0.27	9.27		8	3,848				3,848	
Carlone, Gary	Toll Coll.	PT	4/6/2015	9.00	10/18	1.13	10.13		24	12,636				12,636	
									423						
FY 2019 Budget assumes all highlighted employees receive a 3.0% increase at inception of fiscal year.									Total Year	\$1,298,625	\$774,859	\$127,558	\$396,208		
Retirement Contribution											\$70,295				
W/WW Budget											46,492				
Bridge Budget											16,150				
General Fund											7,653				
Employees Covered by Med. Ins.											21				
W/WW Budget											14				
Bridge Budget											7				
Total hours per week									422.00	Budgeted weekly hours Bridge					462

FY 2019  
CAPITAL IMPROVEMENTS

WATER AND SEWER BUDGET	
Current FY Capital Improvements:	Cost
W-1 WWTP Expansion - Current Year Estimated Expenditures	\$ 2,900,000.00
W-2 WWTP CEI - Current Year Estimated Expenditures	\$ 250,000.00
W-3 Collection System Improvements Emergency Pumping Systems 2@\$90,000 ea.	\$ 180,000.00
W-4 Ford Utility Truck w/Autocrane Replacement	\$ 71,000.00
W-5 Mini Trackhoe	\$ 60,000.00
W-6 Pump Station Rehabilitation Projects - New Piping/WW Coating/Panels - 2 per year @ \$100,000	\$ 200,000.00
W-7 Vulnerability Assessment	\$ 50,000.00
Current FY Capital Improvements Total=	\$ 3,711,000.00
Next 5 Years Capital Improvements	
W-A Collection System Improvements Emergency Pumping Systems 5 remaining @\$90,000 ea.	\$ 450,000.00
W-B Pump Station Rehabilitation 2 per year (\$100,000 per PS) Total PS's to rehab =23	\$ 1,000,000.00
W-C Tertiary Filter	\$ 200,000.00
W-D Vehicle/Equipment Replacement next 5 years	\$ 261,000.00
W-E Reuse System Improvements (pumping and transmission) Estimate	\$ 1,500,000.00
W-F ARB Fixed Base Gateway Meter Reading	\$ 146,000.00
W-G WTP RO Membrane Replacement	\$ 250,000.00
W-H Water Distribution System Improvements (Hammock Beach, Yacht Harbor Village)	\$ 195,160.00
W-I Construction Engineering & Inspection for Distribution Project	\$ 31,500.00
W-J High Service Pump Station Enclosure	\$ 180,000.00
W-K	
W-L	
W-M	
Next 5 Years Capital Improvements Total=	\$ 4,213,660.00

FY 2019  
CAPITAL IMPROVEMENTS

BRIDGE BUDGET		
Current FY Capital Improvements:		Cost
B-1	Toll Plaza Improvements Engineering	\$ 127,000.00
B-2	Camino Del Mar Intersection Signalization/Traffic Count Study	\$ 55,000.00
Current FY Capital Improvements Total=		\$ 182,000.00
Next 5 Years Capital Improvements		
B-A	Milling and Resurfacing of Hammock Dunes Parkway and Camino del Mar	\$ 500,000.00
B-B	Toll Plaza Improvements Construction	\$ 700,000.00
B-C	Improve 4 way stop to a Signalized Intersection	\$ 1,000,000.00
B-D	Cathodic Protection for the Bridge Structural Steel	\$ 800,000.00
Next 5 Years Capital Improvements Total=		\$ 3,000,000.00

FY 2019  
CAPITAL IMPROVEMENTS

GENERAL FUND BUDGET		
Current FY Capital Improvements:		Cost
G-1	Stormwater Harvesting	\$ -
G-2	Stormwater Inventory/Funding Study	\$ 100,000.00
G-3		
Current FY Capital Improvements Total=		\$ 100,000.00
Next 5 Years Capital Improvements		
G-A	Stormwater Inventory/Funding Study/Cleaning/Inspection	\$ 500,000.00
Next 5 Years Capital Improvements Total=		\$ 500,000.00



DUNES COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET ASSESSMENT SUMMARY  
FY 2019  
COUNTY TAX YEAR 2018

	PHASE	\$
MAINTENANCE ASSESSMENT		197,000
INTEREST INCOME & <i>SURPLUS</i>		127,859
TRANSFERS APPLIED TO ADMINISTRATION EXPENSE		135,000
TRANSFERS APPLIED TO MAINTENANCE EXPENSE		65,000
TOTAL REVENUES		524,859
SUBTOTAL ADMIN. EXPENDITURES	ALL	368,536
PHASE 1 & 2 MAINTENANCE EXPENSES	PH 1&2	148,000
PHASE 3 MAINTENANCE EXPENSES	PH 3	0
SUBTOTAL MAINTENANCE EXPENDITURES		148,000
TOTAL EXPENDITURES		516,536
NET INCOME		8,323
TOTAL ADMIN EXP FROM ASSESSMENT (less surplus & interest)	ALL	129,535
TOTAL MAINT EXP FROM ASSESSMENT (less surplus & interest)	PH 1&2	67,465
TOTAL ASSESSMENT & SURPLUS		197,000
EXPENDITURES AS % OF GROSS LEVY		38.14%

			2019	2018
	UNITS	DOLLARS	\$/UNIT	\$/UNIT
ADMINISTRATIVE ASSESSMENT PER UNIT- ALL UNITS-	3437	\$129,535	\$37.69	\$37.69
PHASE I & II MAINTENANCE ASSESSMENT PER UNIT	3098	\$67,465	\$21.78	\$21.78
PHASE III MAINTENANCE ASSESSMENT PER UNIT	339	\$0	\$0.00	\$0.00
TOTAL EXPENSES		\$197,000	\$59.47	\$59.47

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

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

**DUNES COMMUNITY DEVELOPMENT DISTRICT BUDGET REVENUE PROJECTIONS**  
**BASED ON NUMBER OF ACCOUNTS AND ACTUAL METERED QUANTITIES FROM JULY 1, 2017 - JUNE 30, 2018**  
**FOR BUDGET FY 2019 NEW RATES**

PHASE I & PHASE II		Average daily usage (gpd)	# of acc'ts Jun 30, 2018	2018-2019 additions	Revenue producing 2017-2018 accounts	AC/acct per mo	Commodity Charge per 1000 gal	Monthly AC Revenue	Monthly Commodity Revenue	Total Monthly Revenue	Total Gallons Per Day
I P01	POT IRRIGATION 5/8	117	6		6	\$47.66	\$2.42	\$286	\$51	\$337	703
I P02	POT IRRIGATION 1"	0	0		0	\$119.14	\$2.42	\$0	\$0	\$0	0
I P03	POT IRRIGATION 1.5"	2,119	5		5	\$238.29	\$2.42	\$1,191	\$769	\$1,961	10,595
I P04	POT IRRIGATION 2"	16,729	2		2	\$381.26	\$2.42	\$763	\$2,429	\$3,192	33,457
I P05	POT IRRIGATION 3"	86,813	1		1	\$714.86	\$2.42	\$715	\$6,303	\$7,017	86,813
Subtotal Potable Irrigation			14		14		Potable Irrigation	\$2,955	\$9,552	\$12,507	131,568
I 001	EFFL. IRRIGATION 5/8 SM	709	217	5	222	\$17.33	\$0.80	\$3,847	\$3,776	\$7,623	157,331
IA01	EFFL. IRRIGATION 5/8 MED	993	304	5	309	\$17.33	\$0.80	\$5,355	\$7,368	\$12,723	306,989
IB01	EFFL. IRRIGATION 3/4 LRG	2,220	164	5	169	\$17.33	\$0.80	\$2,929	\$9,003	\$11,931	375,107
I MO2	MIN. M.F./UNITS	0	152		152	\$17.33	\$0.80	\$2,634	\$0	\$2,634	0
I 002	EFFL. IRRIGATION 1"	1,561	13		13	\$43.33	\$0.80	\$563	\$487	\$1,050	20,287
I 003	EFFL. IRRIGATION 1.5"	4,551	10		10	\$86.65	\$0.80	\$867	\$1,092	\$1,959	45,509
I 004	EFFL. IRRIGATION 2.0"	8,586	32		32	\$138.64	\$0.80	\$4,436	\$6,594	\$11,030	274,737
I 005	EFFL. IRRIGATION 3.0"	19,956	8		8	\$259.95	\$0.80	\$2,080	\$3,832	\$5,911	159,648
I 006	EFFL. IRRIGATION 4.0"	33,429	3		3	\$433.25	\$0.80	\$1,300	\$2,407	\$3,707	100,286
I 100	EFFL. IRRIGATION HDGC	238,937	1		1	\$10,398.00	\$0.40	\$10,398	\$2,867	\$13,265	238,937
I 101	EFFL. IRRIGATION-OHGC	437,089	1		1	\$2,339.35	\$0.40	\$2,339	\$5,245	\$7,584	437,089
I 999	CONSUMPTION ONLY DCDD	88,686	0		1	\$0.00			\$0	\$0	88,686
Subtotal Irrigation Accounts			933		948		Effluent Irrigation	\$39,703	\$52,222	\$91,924	2,336,173
S M02	SEWER MIN. M.F./UNIT	0	1,290		1,290	\$17.33		\$22,356		\$22,356	0
S 011	SEWER RESIDENTIAL	123	1,094	15	1,109	\$17.33	\$2.73	\$19,219	\$11,208	\$30,427	136,847
S 012	SEWER RES 1"	232	17		17	\$17.33	\$2.73	\$295	\$323	\$617	3,942
S 014	SEWER RES 2"	0	0		0	\$17.33	\$2.73	\$0	\$0	\$0	0
S 015	SEWER RES 3"	0	0		0	\$17.33	\$2.73	\$0	\$0	\$0	0
S 001	SEWER NON RES	1,150	24		24	\$17.33	\$3.83	\$416	\$3,171	\$3,587	27,599
S 002	SEWER NON RES 1"	554	5		5	\$43.33	\$3.83	\$217	\$319	\$535	2,772
S 003	SEWER NON RES 1.5"	1,604	1		1	\$86.65	\$3.83	\$87	\$184	\$271	1,604
S 004	SEWER NON RES 2"	906	8		8	\$138.64	\$3.83	\$1,109	\$833	\$1,942	7,248
S 005	SEWER NON RES 3"	16,593	2		2	\$259.95	\$3.83	\$520	\$3,813	\$4,333	33,187
S 020	SEWER MULTI FAM RES.	4,091	32		32		\$2.73	\$0	\$10,722	\$10,722	130,916
Subtotal Sewer Accounts			2,473		2,488		Sewer	\$44,218	\$30,573	\$74,790	344,115
W A01	AVAIL CHARGE 1.5 DU	0	1		1	\$0.00		\$0		\$0	0
W A02	AVAIL CHARGE (Phase I Lots)	0	97	6	91	\$38.88		\$3,539		\$3,539	0
W A03	AVAIL CHARGE (Phase II Lots)	0	551	9	542	\$14.69		\$7,962		\$7,962	0
W A09	AVAIL CHARGE W/S ONLY	0	3		3	\$30.02		\$90		\$90	0
Subtotal Availability Charge Accounts			649		634		Availability Charges	\$11,501		\$11,501	
W M02	WATER MIN M.F./UNIT	0	1,282		1,282	\$17.33		\$22,217		\$22,217	0
W F01	FIRELINE BY-PASS 5/8"	2	41		41	\$17.33	\$2.42	\$711	\$6	\$716	82
W F02	FIRELINE BY-PASS 1"	0	0		0	\$43.33	\$2.42	\$0	\$0	\$0	0
W F04	FIRELINE BY-PASS 4"	0	0		0	\$433.25	\$2.42	\$0	\$0	\$0	0
W 001	WATER NONRESID. 5/8"	1	29		29	\$17.33	\$2.42	\$503	\$1	\$504	15
W 002	WATER NONRESID. 1"	910	6		6	\$43.33	\$2.42	\$260	\$397	\$657	5,463
W 003	WATER NONRESID. 1.5"	1,604	1		1	\$86.65	\$2.42	\$87	\$116	\$203	1,604

DUNES COMMUNITY DEVELOPMENT DISTRICT BUDGET REVENUE PROJECTIONS  
BASED ON NUMBER OF ACCOUNTS AND ACTUAL METERED QUANTITIES FROM JULY 1, 2017 - JUNE 30, 2018  
FOR BUDGET FY 2019 NEW RATES

		Average daily usage (gpd)	# of acc'ts Jun 30, 2018	2018-2019 additions	Revenue producing 2017-2018 accounts	AC/acct per mo	Commodity Charge per 1000 gal	Monthly AC Revenue	Monthly Commodity Revenue	Total Monthly Revenue	Total Gallons Per Day
PHASE I & PHASE II											
W 004	WATER NONRESID. 2"	717	7		7	\$138.64	\$2.42	\$970	\$365	\$1,335	5,022
W 005	WATER NONRESID. 3"	27,925	1		1	\$259.95	\$2.42	\$260	\$2,027	\$2,287	27,925
W 011	WATER RESIDENTIAL	135	1,094	15	1,109	\$17.33	\$2.42	\$19,219	\$10,877	\$30,096	149,823
W 012	WATER RESID. 1"	230	17		17	\$43.33	\$2.42	\$737	\$284	\$1,021	3,912
W 014	WATER RESID. 2"	0	0		0	\$138.64	\$2.42	\$0	\$0	\$0	0
W 015	WATER RESID. 3"	0	0		0	\$259.95	\$2.42	\$0	\$0	\$0	0
W 020	WATER MULTI FAM RES.	4,091	32		32		\$2.42	\$0	\$9,505	\$9,505	130,917
W 888	CONSUMPTION ONLY DCDD	14,123	1		1	\$0.00		\$0	\$0	\$0	14,123
W 999	CONSUMPTION ONLY DCDD	33,855	1		1	\$0.00		\$0	\$0	\$0	33,855
Subtotal Water Accounts			2,512		2,527	Water (Excl. Potable Irr.)		\$44,963	\$23,578	\$68,541	372,740

MONTHLY CHG.	\$140,384	\$106,372	\$246,756
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ANNUAL MIN. CHG.	\$1,684,611	
ANNUAL COMMODITY CHG.		\$1,276,462
ANNUAL TOTAL REVENUES		\$2,961,073
METER FEES		\$8,000
INTEREST INCOME		\$120,000
BACKFLOW PREV.		\$100
MISCELLANEOUS INCOME		\$5,000
CITY OF PALM COAST LEASE		\$40
SUBTOTAL (CONNECTION FEES EXCLUDED)		\$3,094,213
ALLOWANCE FOR UNCOLLECTABLE ACCOUNTS		(\$20,000)
CONNECTION FEES 6 WATER, SEWER & IRR. PHASE I)		\$27,000
TOTAL REVENUE (CONNECTION FEES INCLUDED)		\$3,101,213

SUMMARY PER MONTH:				gal./day
Water	\$56,464	\$23,578	\$80,042	372,740
Wastewater	\$44,218	\$30,573	\$74,790	344,115
Effluent Reuse	\$26,966	\$46,743	\$73,709	1,660,147
Golf Course	\$12,737	\$8,112	\$20,850	676,025
Subtotal	\$140,384	\$109,006	\$249,390	

SUMMARY PER YEAR:			
Water	\$677,565	\$282,933	\$960,498
Wastewater	\$530,610	\$366,871	\$897,481
Effluent Reuse	\$323,587	\$560,921	\$884,508
Golf Course	\$152,848	\$97,348	\$250,196
Subtotal	\$1,684,611	\$1,308,072	\$2,992,683

DCDD VEHICLE/EQUIPMENT REPLACEMENT SCHEDULE

NO.	EQUIPMENT	IN SERVICE DATE	ANTICIPATED REPLACEMENT CYCLE (YEARS)	ANTICIPATED REPLACEMENT FY	ORIGINAL COST	COMMENTS	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29
1	DUMP TRAILER -14' Big Tex	2016	10	2026	10,000										10,000			
2	FORD F-350 UTILITY TRUCK W/AUTOCRANE	07-08	10	2019	40,000	BIGGER TRUCK IS NEEDED		71,000										
3	GEM ELECTRIC CART (REPLACE W/GATOR #2)	07-08			9,000				11,000									
4	GATOR	09-10		2021	11,000					11,000								
5	JOHN DEERE BACKHOE/LOADER	07-08	15	2024	48,000								60,000					
6	PICKUP TRUCK 2 - 2009 FORD RANGER 4X4	08-09		2020	22,000				25,000									
7	PICKUP TRUCK 3 - FORD F150	04-05		N/A	N/A	BRIDGE TRUCK												
8	PICKUP TRUCK 4 - 2017 GMC SIERRA	2017	10	2027	26,000												26,000	
9	PICKUP TRUCK 5 - 2017 CHEVY SILVERADO	2017	10	2027	26,000												26,000	
10	SUV 1 - 2016 DODGE JOURNEY	2016	10	2026	20,000										20,000			
11	SKIFF MOTOR AND TRAILER - Carolina skiff w/Magic tilt	2009			6,000													
12	ALUMACRAFT BOAT & TRAILER 14'	2017			4,000													
13	TRACTOR - JOHN DEERE	2017	15		27,000													
14	BUSH HOG	2017	10		2,000													
15	PICKUP TRUCK 6 - PAUL'S TRUCK	2018	10	2028	28,000		28,000										28,000	
16	GENERATOR 1 - Generac	2001		2021	19,000					19,000								
17	PORTABLE PUMP 1 - Godwin	2013		2023	36,000							36,000						
18	VACTOR TRAILER			2021	17,595					19,000								
19	TOTE TRAILER - BIG TEX 5X8 1 AXLE	2013		2023	2,000							5,000						
20	JETTER TRAILER - AMERICAN PRIDE/HUSTLER 10'	2016		2026	24,734										24,734			
21																		
22																		
23																		
24																		
25	MINI TRACKHOE	N/A		19	60,000			60,000										
26	DUMPTRUCK	N/A		2022				-			75,000							
TOTALS=					438,329		28,000	131,000	36,000	49,000	75,000	41,000	60,000	-	54,734	52,000	28,000	-

PUMP STATION REHABILITATION SCHEDULE

L/S No.	PUMP STATION	IN SERVICE DATE	ANTICIPATED REPLACEMENT FY	ANTICIPATED COST	COMMENTS	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29
1	Gransda Dr.	1990	2021	\$ 100,000					\$ 100,000								
2	Granada Dr.and Vilano Ct.	1990	2022	\$ 100,000						\$ 100,000							
3	Rue Grande Mer	1990	2022	\$ 100,000						\$ 100,000							
4	Camino Del Mar	1990	2024	\$ 100,000								\$ 100,000					
5	300 Camino Del Sol	1990	2021	\$ 100,000	Need to Raise				\$ 100,000								
6	Camino Del Rey ( Triplex )	1990	2023	\$ 100,000							\$ 100,000						
7	La Costa	1995	2023	\$ 100,000							\$ 100,000						
8	Madeira	1991	2024	\$ 100,000	Need To Raise							\$ 100,000					
9	Hammock Dunes Sales Center	1993	2025	\$ 100,000									\$ 100,000				
10	34 Island Estates Parkway	1990	2019	\$ 100,000			\$ 100,000										
11	84 Island Estates Parkway	1990	2019	\$ 100,000			\$ 100,000										
12	128 Island Estates Parkway	1990	2020	\$ 100,000				\$ 100,000									
13	172 Island Estates Parkway	1990	2020	\$ 100,000				\$ 100,000									
14	San Gabriel	1990	2025	\$ 100,000									\$ 100,000				
15																	
16																	
17																	
18																	
19																	
20																	
21																	
22																	
23																	
24																	
25																	
26																	
TOTALS=				\$ 1,400,000		\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -

PONY PUMP INSTALLATION SCHEDULE

L/S No.	PUMP STATION	IN SERVICE DATE	ANTICIPATED REPLACEMENT FY	ANTICIPATED COST	COMMENTS	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29
1																	
2																	
3																	
4	Camino Del Mar	1990	2021	\$ 90,000					\$ 90,000								
5	300 Camino Del Sol	1990	2018	\$ 90,000		\$ 90,000											
6	Camino Del Rey ( Triplex )	1990	2019	\$ 90,000			\$ 90,000										
7	La Costa Pl.	1990	2019	\$ 90,000			\$ 90,000										
8				\$ -													
9				\$ -													
10	34 Island Estates Parkway	1990	2020	\$ 90,000				\$ 90,000									
11				\$ -													
12				\$ -													
13				\$ -													
14				\$ -													
15	Ocean Way and Atlantic Pl.		2021	\$ 90,000					\$ 90,000								
16	Ocean Way North		2020	\$ 90,000				\$ 90,000									
17				\$ -													
18	Ocean Crest Way		2018	\$ 90,000		\$ 90,000											
19	Hammock Beach Parkway		2022	\$ 90,000						\$ 90,000							
20																	
21																	
22																	
23																	
24																	
25																	
26																	
TOTALS=				\$ 810,000		\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

*C.*

- IV. Engineer

**WWTP Design** Bids were opened September 28, 2017. The four bids received ranged from a high of \$9.5M to a low of \$8M. Value Engineering reduced price by \$1,645,300, revised project value \$6,351,600. Contract and Change Order #1 Executed. Contract Documents provided to Contractor. Permit modification received from FDEP. A notice to proceed (NTP) was issued April 16, 2018 Time of substantial completion is 455 days from NTP (7/15/19). County permit has been issued. Contractor has mobilized and begun work. The most recent progress meeting was held on May 22. Contractor has completed all digester piping and began draining of existing digester. Received delivery of valves and rebar. Project is on schedule.

**Marsh TB-behind 507 Granada Dr.** Based on a workshop held on February 7, the Board agreed to converting ½ of Marsh TB to an extension of Lake Granada and ½ made a grassy area at the February 9 meeting. Received a revised plan showing the ½ lake ½ grassy area option. Issued purchase order to Cline based on the revised plan. SJRWMD permit has been issued and agreement for Mitigation Bank credit has been executed. Issued check request for remainder of mitigation bank credit (\$17,000) and will forward to Wilson Greene LLC next week. Placed notice of permit in News Journal (this Sunday and next Wednesday). Easements have all been executed. Held a preconstruction meeting on Wednesday, May 30, 2018. Notice of commencement sent to SJRWMD and a notice to proceed issued to contractor. Cline Construction expects to mobilize the week of Monday June 4, 2018.

**Irrigation Storage/Usage**

Design Project to pump storm water from the Hammock Dunes lake system is on hold. We maintain a portable diesel powered pump we can quickly begin pumping from the storm water system should the need arise.

A routing study by the City of Palm Coast's consulting engineer for a new reuse water main that would increase the amount of reuse water DCDD could obtain from the City identified 6 routes which the City is reviewing. Met with City of Palm Coast staff September 7, 2017. City still looking at routing and have requested engineer to narrow down to a couple of the most favorable routes. They are currently looking at three routes. Follow up meeting with City of Palm Coast held on November 15. City is concentrating its efforts on getting the new wastewater treatment plant #2 on line and will re-focus on the reuse water main upgrade after the plant is up and running.

**Weir Structure** We received preliminary plans for weir gate next 7/24/17. Cost of gate is \$10K (not installed cost). Also have directed engineer to include weir structure design for the structure near Blue Heron Ln. Follow-up report indicated an estimated construction cost of \$25,000 to \$30,000 each Met with the engineer September 26, 2017 to go over report. Meeting held Oct. 20 with SJRWMD. DCDD needs to develop drainage plan showing downstream drainage impacts. Meeting held with County's stormwater consulting engineer (ETM) 12/7/17. Drainage study



\$50K+ using model developed for Malacompra Drainage area. Meeting held with Flagler Co. January 26 to discuss their plans for drainage in the Marineland Acres area, maintenance planned for the Malacompra Ditch and tributaries and drawdown of the lakes in Hammock Dunes, Ocean Hammock and Hammock Beach through an adjustable weir or pumping or harvesting for reuse purposes. Follow up teleconference with ETM on March 21 to discuss storm water harvesting concept. Staff is reviewing a draft scope of work from ETM to perform a Stormwater Harvesting Evaluation. Meeting held May 3 with ETM to go over scope. Phase 1, Preliminary Assessment Scope of Services and Cost to be available for draft 2018-19 Budget.

**Bridge Inspection** Kisinger, Campo and Associates (KCA) performed the biennial inspection of the Hammock Dunes Bridge. A final report with the findings of the inspection has been issued. The final report indicates a Sufficiency Rating of 91.1 and a Health Index of 99.84. These benchmarks show improvement from the 2015 Inspection when the Sufficiency Rating and Health Index were 89.7 and 97.00, respectively. The Sufficiency Rating is a tool used to help determine when a bridge should be repaired or just replaced. The sufficiency ratings of bridges are part of a formula the Federal Highway Administration uses when it allocates federal funds to the states for bridge replacement. The Health Index is a tool used to measure the overall condition of a bridge. A health index below 85 generally indicates that some repairs are needed, although it doesn't mean the bridge is unsafe. Staff to review report findings and recommendations with KCA to identify priority items needing attention. Issued PO to Tierra for core samples of Piers 13-16 to test for chloride concentration at steel depth to ascertain current rate of corrosion to help budget repairs for the structure. Core samples collected and delivered to FDOT state lab for analysis on 11/27/17. Based on the results of the chloride testing, there is already active corrosion in the pile cap steel for substructure units in the channel. The best solution for the in-water footings is the use of a galvanic cathodic protection system. Conservative budget numbers for a repair project are \$800,000. Requested KCA affirm this budget estimate. Estimate has been reduced to \$600,000. \$800,000 has been included in the 2019-20 draft budget as part of the 5 year capital improvement plan for the bridge.

KCA performed light pole inspection Jan. 13-14. Two light poles were found to be in need of immediate maintenance. The sidewalk was closed for a few days while Economy Electric removed the arms of the two poles needing maintenance. Staff is reviewing the report received from KCA on February 1. Issued a Purchase Order to Economy Electric for the repairs to the light poles in accordance with the recommendations provided in the KCA inspection report. Economy Electric has completed repairs except the new mast arms and pole which are on order.

Held a conference call April 24 with KCA regarding signalization of the intersection of Hammock Dunes Pkwy and Camino del Mar. KCA submitted a Task Work Order 1 under their continuing services agreement to perform an intersection study that will identify the level of service and assess options available to the DCDD to improve the

intersection. The fee for these services is \$53,821, which has been included in the draft 2019-20 bridge budget.

**Standby, Emergency Pumps** Recovery efforts following Hurricanes Mathew and Irma made it evident for the need for additional emergency backup pumping equipment in order to maintain sewer service to our customers. Staff has identified two existing wastewater pumping stations as the most critical and highest priority for provision of standby emergency pumping capability, one on Ocean Crest Dr. serving the Hammock Beach Resort and surrounding community and the other at the intersection of Camino del Sol and Calle del Sur serving the surrounding community and also acts as a re-pump station for communities to the south of this location. We are currently developing site plans for each of these sites and have obtained quotes for the pumping equipment. These pumps have sound attenuating enclosures with critical grade silenced mufflers. We plan to directly purchase the pumps and have a contractor install them at each site. This is a budgeted capital improvement item. Purchase order issued for the pumps. Follow up meeting held March 27 with engineer to finalize site plans. Finalized site plan and provided copies to Daniel Baker and HDOA.

*D.*

DUNES COMMUNITY DEVELOPMENT DISTRICT								
FY 2018 ADDITIONAL BUDGET ITEMS								
			FUND CLASSIFICATION				BOARD MEETING	
ITEM	AUTHORIZED EXPENDITURES	GENERAL	BRIDGE	W&S	TOTAL	CLASSIFICATION	AUTHORIZED	NOTES
1	EMERGENCY VEHICLE REPLACEMENT			\$ 27,983.30	\$ 27,983.30	O&M	10/13/2017	
2	CPH TOLL FACILITY ENGINEERING STUDY		\$ 25,000.00		\$ 25,000.00	CAPITAL	11/17/2017	SHOULD LEAD TO CAPITALIZED WORK
3	CPH ADDITIONAL WWTP ENGINEERING FOR DEDUCTIVE CHANGE ORDER			\$ 85,000.00	\$ 85,000.00	CAPITAL	11/17/2017	
4	E-TRANSIT CREDIT CARD/WEBSITE UPGRADES		\$ 75,600.00		\$ 75,600.00	CAPITAL	11/17/2017	
5	Grau Fund Transfer Research	\$ 10,000.00			\$ 10,000.00	O&M	11/17/2017	
6	WATER EMERGENCY INTERCONNECTIONS W/PALM COAST			\$ 50,000.00	\$ 50,000.00	O&M	12/8/2017	ESTIMATED COST
7	KCA STREET LIGHT INSPECTION		\$ 18,455.00		\$ 18,455.00	O&M	12/8/2017	
8	WWTP CONSTRUCTION ENGINEERING SERVICES			\$ 399,800.00	\$ 399,800.00	CAPITAL	1/12/2018	
	SUB-TOTALS=	\$ 10,000.00	\$ 119,055.00	\$ 562,783.30	\$ 691,838.30			
	UPCOMING ITEMS							
i	TOLL FACILITY IMPROVEMENTS ENGINEERING		\$ 127,000.00					
ii								
	SUB-TOTALS=	\$ -	\$ 127,000.00	\$ -	\$ -			
	GRAND TOTAL ALL IDENTIFIED ITEMS=	\$ 10,000.00	\$ 246,055.00	\$ 562,783.30	\$ 691,838.30			
	POTENTIALLY ABSORBABLE WITH EXISTING BUDGET							
A	HAMMOCK DUNES PARKWAY TREE TRIMMING TO 14 FEET		\$ 24,000.00		\$ 24,000.00	O&M	10/13/2017	SAFETY ISSUE - TRYING TO PAY OUT OF FY18 BUDGET
B	Dick Ryan Consulting	\$ 1,800.00	\$ 1,800.00	\$ 2,400.00	\$ 6,000.00	O&M	9/22/2017	
C	BRIDGE STREET LIGHT REPAIRS & MOT		\$ 39,307.00		\$ 39,307.00	O&M		
	SUB-TOTALS=	\$ 1,800.00	\$ 65,107.00	\$ 2,400.00	\$ 69,307.00			

*E.*

*Dunes*  
*Community Development District*

*Unaudited Financial Statements*  
*as of*  
*April 30, 2018*

*Board of Supervisors Meeting*  
*June 8, 2018*

# **Dunes Community Development District**

## **BALANCE SHEET**

*April 30, 2018*

	<b><u>Major Fund</u></b>
	<b><u>General</u></b>
<b><u>ASSETS:</u></b>	
Cash	\$23,374
Assessments Receivable	\$3,701
Investments	\$255,018
<b>                    TOTAL ASSETS</b>	<b><u><u>\$282,094</u></u></b>
<b><u>LIABILITIES AND FUND BALANCES:</u></b>	
<i>Liabilities:</i>	
Accounts Payable	\$2,045
Due to Other Funds	\$32,440
<b>                    TOTAL LIABILITIES</b>	<b><u><u>\$34,484</u></u></b>
<i>Fund Balances:</i>	
Assigned:	
Current year's expenditures	\$43,185
Unassigned	\$204,424
<b>                    TOTAL FUND BALANCES</b>	<b><u><u>\$247,609</u></u></b>
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b><u><u>\$282,094</u></u></b>

**DUNES COMMUNITY DEVELOPMENT DISTRICT**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
For the Period Ending April 30, 2018

EXPENSE CODE	DESCRIPTION	GENERAL FUND BUDGET	PRORATED BUDGET THRU 4/30/18	ACTUAL THRU 4/30/18	VARIANCE
<b>REVENUES:</b>					
001.300.31900.10000	Maintenance Taxes	\$197,000	\$197,000	\$187,461	(\$9,539)
001.300.36100.11000	Interest Income	\$2,000	\$1,167	\$1,229	\$63
<b>TOTAL REVENUES</b>		<b>\$199,000</b>	<b>\$198,167</b>	<b>\$188,691</b>	<b>(\$9,476)</b>
<b>EXPENDITURES:</b>					
<i>Administrative</i>					
001.310.51300.11000	Supervisor Fees	\$14,000	\$8,167	\$6,800	\$1,367
001.310.51300.21000	FICA Expense	\$1,071	\$625	\$520	\$105
001.310.51300.31100	Engineering/Software Services	\$20,000	\$11,667	\$0	\$11,667
001.310.51300.31500	Attorney	\$10,000	\$5,833	\$6,535	(\$702)
001.310.51300.32000	Collection Fees/Payment Discount	\$12,000	\$7,000	\$3,777	\$3,223
001.310.51300.32200	Annual Audit	\$3,260	\$3,260	\$3,260	\$0
001.310.51300.34000	Management Fees	\$10,000	\$5,833	\$5,833	\$0
001.310.51300.35100	Computer Time	\$1,000	\$583	\$583	\$0
001.310.51300.40000	Travel Expenses	\$2,000	\$1,167	\$0	\$1,167
001.310.51300.42000	Postage & Express Mail	\$3,000	\$1,750	\$1,806	(\$56)
001.310.51300.42500	Printing	\$2,000	\$1,167	\$1,218	(\$51)
001.310.51300.45000	Insurance	\$12,000	\$12,000	\$10,541	\$1,459
001.310.51300.48000	Advertising Legal & Other	\$1,200	\$700	\$3,238	(\$2,538)
001.310.51300.49000	Bank Charges	\$600	\$350	\$328	\$22
001.310.51300.49100	Contingencies	\$4,000	\$2,333	\$2,496	(\$163)
001.310.51300.51000	Office Supplies	\$2,000	\$1,167	\$235	\$931
001.310.51300.54000	Dues, Licenses & Subscriptions	\$1,000	\$583	\$175	\$408
001.320.53800.12000	Salaries	\$143,909	\$83,024	\$70,669	\$12,355
001.320.53800.12100	Consulting Fees	\$0	\$0	\$11,800	(\$11,800)
001.320.53800.21000	FICA Taxes	\$11,964	\$6,902	\$6,139	\$763
001.320.53800.22000	Pension Expense	\$6,241	\$3,641	\$2,660	\$980
001.320.53800.23000	Health Insurance Benefits	\$14,500	\$8,458	\$9,968	(\$1,509)
001.320.53800.24000	Workers Comp Insurance	\$1,440	\$1,440	\$2,480	(\$1,040)
<b>TOTAL ADMINISTRATIVE</b>		<b>\$277,185</b>	<b>\$167,650</b>	<b>\$151,063</b>	<b>\$16,587</b>
<i>General System Maintenance</i>					
001.320.53800.43000	Electric (7 Aerators)	\$15,000	\$8,750	\$7,275	\$1,475
001.320.53800.46500	Lake Maintenance	\$26,000	\$15,167	\$21,377	(\$6,211)
001.320.53800.46200	Landscaping	\$24,000	\$14,000	\$23,217	(\$9,217)
001.320.53800.52100	Grass Carp	\$3,000	\$1,750	\$0	\$1,750
001.320.53800.46700	Storm Drain System Maintenance	\$40,000	\$23,333	\$0	\$23,333
001.320.53800.46000	Building Maintenance	\$15,000	\$8,750	\$12,241	(\$3,491)
001.320.53800.46300	Tree & Shrub Removal	\$10,000	\$5,700	\$5,700	\$0
001.320.53800.49200	R&M-Floating Fountains	\$10,000	\$5,833	\$2,004	\$3,830
001.320.53800.49300	R&R-Equipment	\$5,000	\$2,917	\$7,949	(\$5,033)
001.320.53800.64000	Capital Improvements	\$17,000	\$17,000	\$36,116	(\$19,116)
<b>TOTAL GENERAL SYSTEM MAINTENANCE</b>		<b>\$165,000</b>	<b>\$103,200</b>	<b>\$115,878</b>	<b>(\$12,678)</b>
<b>TOTAL EXPENDITURES</b>		<b>\$442,185</b>	<b>\$270,850</b>	<b>\$266,941</b>	<b>\$3,910</b>
<i>Other Sources and Uses</i>					
001.300.58100.10000	Interfund Transfer	\$200,000	\$200,000	\$200,000	\$0
<b>TOTAL OTHER SOURCES AND USES</b>		<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$0</b>
<b>EXCESS REVENUES</b>		<b>(\$43,185)</b>		<b>\$121,750</b>	
<b>FUND BALANCE - BEGINNING</b>		<b>\$43,185</b>		<b>\$125,859</b>	
<b>FUND BALANCE - ENDING</b>		<b>\$0</b>		<b>\$247,609</b>	



# DUNES COMMUNITY DEVELOPMENT DISTRICT

## STATEMENT OF NET POSITION - PROPRIETARY FUNDS

	9/30/2017 Major Funds		3/31/2018 Major Funds		4/30/2018 Major Funds		
	Water, Sewer and Effluent Reuse Enterprise Fund	Intracoastal Waterway Bridge Enterprise Fund	Water, Sewer and Effluent Reuse Enterprise Fund	Intracoastal Waterway Bridge Enterprise Fund	Water, Sewer and Effluent Reuse Enterprise Fund	Intracoastal Waterway Bridge Enterprise Fund	Total
<b>ASSETS:</b>							
Current Assets:							
Cash and Cash Equivalents:							
Cash - Operating Account	\$281,545	\$148,238	\$209,215	\$3,655	\$306,223	\$144,994	\$451,217
Cash - On Hand	---	\$2,800	---	\$2,800	---	\$2,800	\$2,800
Petty Cash	---	\$1,105	---	\$725	---	\$679	\$679
Investments:							
State Board - Surplus Funds	\$10,570,839	\$10,092,064	\$10,908,571	\$10,344,193	\$10,926,230	\$10,210,792	\$21,137,022
State Board - Community Projects	---	\$1,326,120	---	\$1,336,421	---	\$1,338,584	\$1,338,584
Receivables							
Utility Billing	\$312,201	---	\$250,978	---	\$299,684	---	\$299,684
Unbilled Accounts Receivable	\$125,962	---	---	---	---	---	\$0
Due from Other Sources	---	---	---	---	---	---	\$0
Due from Other Funds	\$0	\$101,402	\$161	\$102,872	\$826	\$192,802	\$193,628
Noncurrent Assets:							
Prepays	\$93,269	\$65,047	\$0	\$0	\$0	\$21,400	\$21,400
Deposits	\$1,000	---	\$1,000	---	\$1,000	---	\$1,000
Capital Assets:							
Land	\$875,488	\$85,000	\$875,488	\$85,000	\$875,488	\$85,000	\$960,488
Plant-Expansion (Net)	\$5,574,076	---	\$5,574,076	---	\$5,574,076	---	\$5,574,076
Maintenance Building (Net)	\$52,421	---	\$52,421	---	\$52,421	---	\$52,421
Equipment (Net)	\$192,684	\$29,012	\$192,684	\$29,012	\$192,684	\$29,012	\$221,696
Roadways (Net)	---	\$1,657,051	---	\$1,657,051	---	\$1,657,051	\$1,657,051
Bridge Facility (Net)	---	\$4,982,970	---	\$4,982,970	---	\$4,982,970	\$4,982,970
Improvements Other than Buildings (Net)	\$16,604,494	---	\$16,604,494	---	\$16,604,494	---	\$16,604,494
Meters in the Field/Inventory (Net)	\$1	---	\$1	---	\$1	---	\$1
Construction in Progress	\$325,064	\$412,401	\$325,064	\$412,401	\$325,064	\$412,401	\$737,465
<b>TOTAL ASSETS</b>	<b>\$35,009,044</b>	<b>\$18,903,209</b>	<b>\$34,994,153</b>	<b>\$18,957,100</b>	<b>\$35,158,190</b>	<b>\$19,078,486</b>	<b>\$54,236,677</b>
<b>LIABILITIES:</b>							
Current Liabilities:							
Accounts Payable	\$86,714	\$186,351	\$100,862	\$4,834	\$301,015	\$9,739	\$310,754
Retainage Payable	---	\$9,398	---	\$9,398	---	\$9,398	\$9,398
Due to Other Funds	\$71,050	---	\$83,174	---	\$161,189	---	\$161,189
Noncurrent Liabilities:							
Utility Deposits	\$1,347	---	\$1,347	---	\$1,347	---	\$1,347
Customer Refunds Due	\$3,350	---	\$3,350	---	\$3,350	---	\$3,350
Prepaid Connection Fees	\$846,173	---	\$828,673	---	\$828,673	---	\$828,673
Deferred Toll Revenue <sup>(2)</sup>	---	\$532,628	---	\$532,628	---	\$532,628	\$532,628
<b>TOTAL LIABILITIES</b>	<b>\$1,008,633</b>	<b>\$728,377</b>	<b>\$1,017,406</b>	<b>\$546,860</b>	<b>\$1,295,574</b>	<b>\$551,764</b>	<b>\$1,847,338</b>
<b>NET POSITION</b>							
Net Invested in Capital Assets	\$23,624,228	\$7,166,434	\$23,299,162	\$5,096,983	\$23,299,162	\$5,096,983	\$28,396,145
Restricted for Community Projects <sup>(1)</sup>	---	\$1,326,120	---	\$1,336,421	---	\$1,338,584	\$1,338,584
Unrestricted	\$10,376,183	\$9,682,278	\$10,677,586	\$11,976,836	\$10,563,454	\$12,091,155	\$22,654,609
<b>TOTAL NET POSITION</b>	<b>\$34,000,411</b>	<b>\$18,174,832</b>	<b>\$33,976,748</b>	<b>\$18,410,240</b>	<b>\$33,862,617</b>	<b>\$18,526,722</b>	<b>\$52,389,339</b>

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

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

**DUNES COMMUNITY DEVELOPMENT DISTRICT**  
**Water and Sewer Fund-Proprietary Fund**  
**Statement of Revenues, Expenses and Changes in Net Position**  
For the Period Ending April 30, 2018

EXPENDITURE CODE	DESCRIPTION	WATER/SEWER FUND BUDGET	PRORATED BUDGET THRU 4/30/18	ACTUAL THRU 4/30/18	VARIANCE
<b>OPERATING REVENUES:</b>					
041.300.34300.30000	Water Revenue	\$993,279	\$579,413	\$565,820	(\$13,592)
041.300.34300.50000	Sewer Revenue	\$901,097	\$525,640	\$476,332	(\$49,308)
041.300.34300.76000	Irrigation/Effluent	\$1,210,593	\$706,179	\$641,350	(\$64,830)
041.300.34300.10000	Meter Fees	\$20,000	\$11,667	\$18,966	\$7,299
041.300.34300.10100	Connection Fees - W, S & I (75 units)	\$27,000	\$15,750	\$21,500	\$5,750
041.300.36900.10000	CPC Effluent Agreement	\$40	\$23	\$0	(\$23)
041.300.34900.10200	Backflow Preventor/Misc.	\$100	\$58	\$910	\$852
041.300.36900.10000	Misc. Income / Penalty	\$10,000	\$5,833	\$20,947	\$15,114
<b>TOTAL OPERATING REVENUES</b>		<b>\$3,162,109</b>	<b>\$1,844,564</b>	<b>\$1,745,825</b>	<b>(\$98,738)</b>
<b>OPERATING EXPENSES</b>					
<i>Administrative</i>					
041.310.51300.31100	Engineering	\$50,000	\$29,167	\$1,100	\$28,067
041.310.51300.31500	Attorney	\$35,000	\$20,417	\$3,350	\$17,066
041.310.51300.32200	Annual Audit	\$7,335	\$7,335	\$7,335	\$0
041.310.51300.34000	Management Fees	\$19,000	\$11,083	\$11,083	\$0
041.310.51300.40000	Travel Expenses	\$15,000	\$8,750	\$7,452	\$1,298
041.310.51300.42000	Postage & Express Mail	\$6,000	\$3,500	\$3,004	\$496
041.310.51300.42500	Printing & Mailing Utility Bills	\$17,500	\$10,208	\$9,135	\$1,074
041.310.51300.48000	Advertising Legal & Other	\$2,500	\$1,458	\$0	\$1,458
041.310.51300.49000	Bank Charges	\$10,000	\$5,833	\$3,188	\$2,646
041.310.51300.49100	Contingencies	\$20,000	\$11,667	\$11,568	\$99
041.310.51300.51000	Office Supplies and Equipment	\$15,000	\$8,750	\$7,956	\$794
041.310.51300.54000	Dues, Licenses & Subscriptions	\$7,000	\$4,083	\$5,568	(\$1,484)
041.310.51300.54200	Permits Fees WTP & WWTP	\$15,000	\$8,750	\$6,195	\$2,555
041.310.51300.55000	Land Leases & Easement Fees	\$12,000	\$7,000	\$0	\$7,000
041.310.53600.12000	Salaries	\$775,087	\$447,166	\$414,575	\$32,590
041.310.53600.12100	Consulting Fees	\$0	\$0	\$2,400	(\$2,400)
041.310.53600.21000	FICA Taxes	\$65,561	\$37,824	\$34,316	\$3,507
041.310.53600.22000	Pension Plan	\$40,961	\$23,894	\$18,164	\$5,730
041.310.53600.23000	Insurance Benefits (Medical)	\$175,000	\$102,083	\$92,458	\$9,625
041.310.53600.24000	Workers Compensation Insurance	\$14,400	\$14,400	\$12,287	\$2,113
041.310.53600.25000	Unemployment Benefits	\$5,000	\$2,917	\$0	\$2,917
041.310.53600.32480	Bad Debt Expense	\$0	\$0	\$0	\$0
041.310.53600.41000	Telephone	\$17,000	\$9,917	\$10,332	(\$416)
041.310.53600.44000	Equipment Rentals & Leases	\$4,000	\$2,333	\$2,881	(\$548)
041.310.53600.45000	Insurance	\$78,000	\$68,514	\$68,514	\$0
041.310.53600.46100	Repair and Maintenance for Vehicles	\$8,000	\$4,667	\$3,726	\$941
041.310.53600.52000	Supplies/Equipment General	\$4,000	\$2,333	\$3,870	(\$1,537)
041.310.53600.52010	Tools	\$3,000	\$1,750	\$2,874	(\$1,124)
041.310.53600.52055	Uniforms/Supplies/Services	\$7,000	\$4,083	\$9,601	(\$5,518)
041.310.53600.52100	Fuel for Vehicles	\$8,000	\$4,667	\$4,687	(\$20)
041.310.53600.54100	Training & Travel Expenses	\$8,000	\$4,667	\$4,767	(\$100)
<b>TOTAL ADMINISTRATIVE</b>		<b>\$1,444,344</b>	<b>\$869,216</b>	<b>\$762,387</b>	<b>\$106,828</b>

**DUNES COMMUNITY DEVELOPMENT DISTRICT**  
**Water and Sewer Fund-Proprietary Fund**  
**Statement of Revenues, Expenses and Changes in Net Position**  
For the Period Ending April 30, 2018

EXPENDITURE CODE	DESCRIPTION	WATER/SEWER FUND BUDGET	PRORATED BUDGET THRU 4/30/18	ACTUAL THRU 4/30/18	VARIANCE
<u>Water System</u>					
041.320.53600.34800	Water Quality Testing	\$20,000	\$11,667	\$8,364	\$3,302
041.320.53600.43000	Electric	\$115,000	\$67,083	\$66,536	\$548
041.320.53600.43100	Bulk Water Purchases	\$20,000	\$20,000	\$21,083	(\$1,083)
041.320.53600.44000	Equipment Rentals & Leases	\$1,000	\$583	\$0	\$583
041.320.53600.46000	Plant Maintenance Repair and Equipment	\$70,000	\$40,833	\$31,305	\$9,529
041.320.53600.46050	Distribution System Maintenance Repair and Equipment	\$25,000	\$14,583	\$14,029	\$554
041.320.53600.52000	Plant Operating Supplies	\$15,000	\$8,750	\$14,952	(\$6,202)
041.320.53600.52200	Chlorine & Other Chemicals	\$170,000	\$99,167	\$102,244	(\$3,077)
041.320.53600.61000	Meters New & Replacement	\$15,000	\$8,750	\$10,205	(\$1,455)
<b>TOTAL WATER SYSTEM</b>		<b>\$451,000</b>	<b>\$271,417</b>	<b>\$268,717</b>	<b>\$2,699</b>
<u>Sewer System</u>					
041.330.53600.34800	Water Quality Testing	\$15,000	\$8,750	\$7,065	\$1,686
041.330.53600.34900	Sludge Disposal	\$15,000	\$8,750	\$15,462	(\$6,712)
041.330.53600.43000	Electric	\$50,000	\$29,167	\$22,050	\$7,116
041.330.53600.44000	Equipment Rentals & Leases	\$3,000	\$1,750	\$0	\$1,750
041.330.53600.46000	Plant Maintenance Repair and Equipment	\$50,000	\$29,167	\$27,365	\$1,802
041.330.53600.46050	Collection System Maintenance Repair and Equipment	\$20,000	\$11,667	\$15,800	(\$4,133)
041.330.53600.46075	Lift Station Repair and Maintenance	\$45,000	\$26,250	\$14,757	\$11,493
041.330.53600.52000	Plant Operating Supplies	\$15,000	\$8,750	\$6,847	\$1,903
041.330.53600.52200	Chlorine & Other Chemicals	\$35,000	\$20,417	\$14,250	\$6,167
<b>TOTAL SEWER SYSTEM</b>		<b>\$248,000</b>	<b>\$144,667</b>	<b>\$123,595</b>	<b>\$21,072</b>
<u>Irrigation System</u>					
041.340.53600.34800	Water Quality Testing	\$5,000	\$2,917	\$0	\$2,917
041.340.53600.43000	Electric	\$45,000	\$26,250	\$24,096	\$2,154
041.340.53600.43300	Effluent (Reclaimed Water) Purchases	\$155,000	\$90,417	\$72,828	\$17,589
041.340.53600.44000	Equipment Rentals & Leases	\$2,000	\$1,167	\$1,358	(\$191)
041.340.53600.46000	Plant Maintenance Repair and Equipment	\$40,000	\$23,333	\$24,625	(\$1,292)
041.340.53600.46050	Distribution System Maintenance Repair/Equip.	\$20,000	\$11,667	\$8,732	\$2,935
041.340.53600.61000	Meters New & Replacement	\$10,000	\$5,833	\$3,042	\$2,791
<b>TOTAL IRRIGATION SYSTEM</b>		<b>\$277,000</b>	<b>\$161,583</b>	<b>\$134,681</b>	<b>\$26,902</b>
<u>Contribution to Reserves</u>					
041.310.51300.63100	Renewal and Replacement	\$200,000	\$108,356	\$108,356	\$0
<b>TOTAL CONTRIBUTIONS TO RESERVES</b>		<b>\$200,000</b>	<b>\$108,356</b>	<b>\$108,356</b>	<b>\$0</b>
<b>TOTAL OPERATING EXPENSES</b>		<b>\$2,620,344</b>	<b>\$1,555,238</b>	<b>\$1,397,737</b>	<b>\$157,502</b>
<b>OPERATING INCOME (LOSS)</b>		<b>\$541,765</b>		<b>\$348,089</b>	
<u>NON OPERATING REVENUE (EXPENSES)</u>					
041.300.36900.10200	Non Operating Revenue - Capital Expansion	\$4,757,235	\$2,775,054	\$0	(\$2,775,054)
041.300.22300.10000	Connection Fees - W/S	\$21,000	\$12,250	\$0	(\$12,250)
041.300.36100.10000	Interest Income	\$90,000	\$52,500	\$101,295	\$48,795
041.310.51300.64000	Capital Improvements	(\$5,320,000)	(\$3,103,333)	(\$497,178)	\$2,606,155
041.300.58100.10000	Contribution to General Fund	(\$90,000)	(\$90,000)	(\$90,000)	\$0
<b>TOTAL NON OPERATING REVENUE (EXPENSES)</b>		<b>(\$541,765)</b>	<b>(\$353,529)</b>	<b>(\$485,883)</b>	<b>(\$132,354)</b>
<b>CHANGE IN NET POSITION</b>		<b>\$0</b>		<b>(\$137,795)</b>	
<b>RETAINED EARNINGS-BEGINNING</b>		<b>\$0</b>		<b>\$28,142,906</b>	
<b>RETAINED EARNINGS-ENDING</b>		<b>\$0</b>		<b>\$28,005,111</b>	

**DUNES COMMUNITY DEVELOPMENT DISTRICT**  
**Bridge Fund - Proprietary Fund**  
**Statement of Revenues, Expenses and Changes in Net Position**  
For the Period Ending April 30, 2018

EXPENSE CODE	DESCRIPTION	BRIDGE FUND BUDGET	PRORATED BUDGET THRU 4/30/18	ACTUAL THRU 4/30/18	VARIANCE
<b>OPERATING REVENUES:</b>					
042.300.34900.10000	Toll Collections/Book Sales	\$1,695,750	\$989,188	\$985,592	(\$3,595)
042.300.36900.10000	Miscellaneous Income	\$5,000	\$2,917	\$12,000	\$9,083
<b>TOTAL OPERATING REVENUES</b>		<b>\$1,700,750</b>	<b>\$992,104</b>	<b>\$997,592</b>	<b>\$5,488</b>
<b>OPERATING EXPENSES</b>					
<i>Administrative</i>					
042.310.51300.31100	Engineering	\$5,000	\$2,917	\$0	\$2,917
042.310.51300.31500	Attorney	\$10,000	\$5,833	\$4,591	\$1,242
042.310.51300.32200	Annual Audit	\$5,705	\$5,705	\$5,705	\$0
042.310.51300.34000	Management Fees	\$17,000	\$9,917	\$9,917	(\$0)
042.310.51300.49000	Bank Charges	\$4,000	\$2,333	\$2,438	(\$104)
042.310.51300.49100	Contingencies	\$5,000	\$2,917	\$1,584	\$1,333
<b>TOTAL ADMINISTRATIVE</b>		<b>\$46,705</b>	<b>\$29,622</b>	<b>\$24,234</b>	<b>\$5,387</b>
<i>Toll Facility</i>					
042.320.54900.12000	Salaries	\$375,632	\$216,711	\$216,737	(\$26)
042.320.54900.12100	Consulting Fees	\$0	\$0	\$1,800	(\$1,800)
042.320.54900.15000	Special Pay	\$11,620	\$6,778	\$1,930	\$4,848
042.320.54900.21000	FICA Taxes	\$31,751	\$18,318	\$18,219	\$99
042.320.54900.22000	Pension Plan	\$13,900	\$8,108	\$4,534	\$3,574
042.320.54900.23000	Insurance Benefits (Medical)	\$80,000	\$46,667	\$54,029	(\$7,362)
042.320.54900.24000	Workers Compensation Insurance	\$8,160	\$8,160	\$8,233	(\$73)
042.320.54900.34300	Contractual Support	\$20,000	\$11,667	\$4,237	\$7,429
042.320.54900.34500	Payroll Processing Fee	\$8,000	\$4,667	\$11,907	(\$7,241)
042.320.54900.34600	Credit Card Processing Fee	\$20,000	\$11,667	\$10,446	\$1,220
042.320.54900.40000	Travel Expenses	\$1,000	\$583	\$0	\$583
042.320.54900.41000	Telephone	\$5,000	\$2,917	\$3,433	(\$516)
042.320.54900.42500	Printing	\$3,500	\$2,042	\$1,551	\$490
042.320.54900.43000	Utility Services	\$15,000	\$8,750	\$8,417	\$333
042.320.54900.45000	Insurance	\$60,000	\$52,703	\$52,703	\$0
042.320.54900.45001	Insurance Claims	\$0	\$0	\$15,000	(\$15,000)
042.320.54900.46000	Repairs & Maintenance	\$50,000	\$29,167	\$64,285	(\$35,118)
042.320.54900.46002	Repairs & Maintenance-Parkway	\$120,000	\$70,000	\$84,147	(\$14,147)
042.320.54900.51000	Office Supplies	\$3,000	\$1,750	\$1,905	(\$155)
042.320.54900.52000	Operating Supplies	\$15,000	\$8,750	\$11,982	(\$3,232)
<b>TOTAL TOLL FACILITY</b>		<b>\$841,563</b>	<b>\$509,404</b>	<b>\$575,497</b>	<b>(\$66,093)</b>
<i>Maintenance Reserves &amp; Community Projects</i>					
042.320.54900.65000	Maintenance Reserves	\$797,482	\$465,198	\$0	\$465,198
042.310.51300.60002	Parkway Capital Expenditures	\$25,000	\$14,583	\$66	\$14,517
<b>TOTAL MAINTENANCE RESERVES &amp; COMMUNITY PROJECTS</b>		<b>\$822,482</b>	<b>\$479,781</b>	<b>\$66</b>	<b>\$479,715</b>
<b>TOTAL OPERATING EXPENSES</b>		<b>\$1,710,750</b>	<b>\$1,018,807</b>	<b>\$599,798</b>	<b>\$419,009</b>
<b>OPERATING INCOME (LOSS)</b>		<b>(\$10,000)</b>		<b>\$397,794</b>	
<b>NON OPERATING REVENUE (EXPENSES)</b>					
042.300.36100.11000	Interest Income	\$120,000	\$70,000	\$107,759	\$37,758
042.320.54900.64000	Capital Improvements	\$0	\$0	(\$43,663)	\$43,663
042.300.38100.10000	Transfer to General Fund	(\$110,000)	(\$110,000)	(\$110,000)	\$0
<b>TOTAL NON OPERATING REVENUE (EXPENSES)</b>		<b>\$10,000</b>	<b>(\$40,000)</b>	<b>(\$45,904)</b>	<b>\$81,421</b>
<b>CHANGE IN NET POSITION</b>		<b>\$0</b>		<b>\$351,890</b>	
<b>RETAINED EARNINGS-BEGINNING</b>		<b>\$0</b>		<b>\$17,497,331</b>	
<b>RETAINED EARNINGS-ENDING</b>		<b>\$0</b>		<b>\$17,849,221</b>	

*F.*

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

**1. Recap of Community Projects Fund Activity Through April 30, 2018**

Opening Balance in Community Projects Account	\$0.00
Source of Funds: Interest Earned	\$38,463.58
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 April 30, 2018	<u><u>\$1,338,584.21</u></u>

**2. Funds Available For Construction at April 30, 2018**

Book Balance of Construction Fund at April 30, 2018 \$1,338,584.21

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 April 30, 2018 \$1,338,584.21

**3. Investments - SBA**

April 30, 2018	Type	Yield	Due	Maturity	Principal
Construction Fund:	Overnight	1.97%		\$1,338,584.21	\$1,338,584.21

ADJ: Deposits in Transit	\$0.00
ADJ: Outstanding Requisitions	\$0.00
Balance at 4/30/18	<u><u>\$1,338,584.21</u></u>

*G.*

**Dunes CDD**  
**Special Assessment Receipts**  
**Fiscal Year Ending September 30, 2018**

<b>Date Received</b>	<b>Gross Assessments Received</b>	<b>Discounts/ Penalties</b>	<b>Commissions Paid</b>	<b>Interest Income</b>	<b>Net Amount Received</b>	<b>\$197,000.00 General Fund 100%</b>	<b>\$197,000.00 Total 100%</b>
11/17/2017	\$ 24,781.56	\$ 991.26	\$ 475.81	\$ -	\$ 23,314.49	\$ 23,314.49	\$ 23,314.49
11/30/2017	\$ 108,180.94	\$ 4,327.24	\$ 2,077.07	\$ -	\$ 101,776.63	\$ 101,776.63	\$ 101,776.63
12/20/2017	\$ 14,158.64	\$ 424.76	\$ 274.68	\$ -	\$ 13,459.20	\$ 13,459.20	\$ 13,459.20
12/31/2017	\$ 9,126.64	\$ 273.80	\$ 177.06	\$ -	\$ 8,675.78	\$ 8,675.78	\$ 8,675.78
1/31/2018	\$ 6,568.70	\$ 131.37	\$ 128.75	\$ -	\$ 6,308.58	\$ 6,308.58	\$ 6,308.58
2/28/2018	\$ 3,190.45	\$ 31.90	\$ 63.17	\$ -	\$ 3,095.38	\$ 3,095.38	\$ 3,095.38
3/31/2018	\$ 900.28	\$ -	\$ 18.01	\$ -	\$ 882.27	\$ 882.27	\$ 882.27
3/31/2018	\$ 23,033.32	\$ -	\$ 460.67	\$ -	\$ 22,572.65	\$ 22,572.65	\$ 22,572.65
5/11/2018	\$ 3,700.93	\$ -	\$ 74.02	\$ -	\$ 3,626.91	\$ 3,626.91	\$ 3,626.91
	\$ 193,641.47	\$ 6,180.34	\$ 3,749.22	\$ -	\$ 183,711.91	\$ 183,711.91	\$ 183,711.91

Percent Collected                      98.30%



*H.*

# ***Dunes Community Development District***

## ***Check Run Summary***

***April 30, 2018***

<b><i>Fund</i></b>	<b><i>Check Numbers</i></b>	<b><i>Amount</i></b>
<b><i>General Fund</i></b>	<b><i>5900-5915</i></b>	<b><i>\$26,956.07</i></b>
<b><i>Water and Sewer</i></b>	<b><i>14198-14263</i></b>	<b><i>\$154,718.43</i></b>
<b><i>Bridge Fund</i></b>	<b><i>6453-6481</i></b>	<b><i>\$67,353.54</i></b>
<b><i>Total</i></b>		<b><i>\$249,028.04</i></b>





CHECK DATE	VEND#	.....INVOICE.....	...EXPENSED TO...	VENDOR NAME			STATUS	AMOUNT	....CHECK..... AMOUNT #
DATE	INVOICE	YRMO	DPT ACCT# SUB	SUBCLASS					
4/26/18	00004	4/18/18	10228657	201804	310-51300-48000		*	493.36	
			LEGAL AD						
					DAYTONA NEWS-JOURNAL				493.36 005914
4/26/18	00024	3/31/18	033118-7	201803	310-51300-32000		*	18.01	
			COMMISSION #7						
		3/31/18	033118-8	201803	310-51300-32000		*	460.67	
			COMMISSION #8						
					SUZANNE JOHNSTON				478.68 005915
TOTAL FOR BANK F								26,956.07	
TOTAL FOR REGISTER								26,956.07	

\*\*\* CHECK DATES 04/01/2018 - 04/30/2018 \*\*\*  
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 #
4/05/18	00612	3/29/18	94748088 201803 310-53600-46100	WHEEL CLEANER	*	14.38	
				ADVANCE AUTO PARTS			14.38 014198
4/05/18	00613	3/31/18	406032 201803 320-53600-34800	WWTP WATER TESTING	*	340.25	
		3/31/18	406033 201803 320-53600-34800	WWTP WATER TESTING	*	135.00	
		3/31/18	406034 201803 330-53600-34800	WWTP WATER TESTING	*	902.25	
				ADVANCED ENVIRONMENTAL LABORATORIES			1,377.50 014199
4/05/18	00988	3/19/18	70990504 201804 310-53600-41000	BUSINESS SERVICES	*	408.52	
				AT&T			408.52 014200
4/05/18	00226	3/23/18	83020 201803 310-53600-41000	SERVICE CALL	*	391.25	
				ATLANTIC COMMUNICATIONS TEAM			391.25 014201
4/05/18	00488	4/04/18	040418 201804 310-51300-40000	PER DIEM-CONFERENCE	*	206.50	
				DAVID L. BOSS			206.50 014202
4/05/18	01211	4/04/18	00103300 201804 300-34300-30000	UTILITY REFUND	*	101.40	
				CELESTE CONNOLLY			101.40 014203
4/05/18	00180	3/25/18	82557070 201804 310-53600-44000	SERVICE THRU 05/07/2018	*	45.02	
				DISH NETWORK			45.02 014204
4/05/18	00115	3/31/18	126085 201803 310-53600-44000	MAR 18 CONTRACT OVERAGE	*	88.87	
		3/31/18	126086 201803 310-53600-44000	MAR 18 CONTRACT OVERAGE	*	30.00	
		3/31/18	126349 201803 310-53600-44000	MAR 18 CONTRACT OVERAGE	*	156.72	
				DOCUMENT TECHNOLOGIES			275.59 014205
4/05/18	00013	3/26/18	04682-03 201803 330-53600-43000	34 ISLANDS ESTATES #PUMP	*	76.97	
		3/26/18	49253-03 201803 330-53600-43000	172 ISLANDS ESTATES #LIFT	*	13.31	
		3/26/18	90108-03 201803 330-53600-43000	3809 N OCEANSHORE BLVD	*	11.47	

DUNE -DUNES - SROSINA



AP300R		YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	5/31/18	PAGE	3		
*** CHECK DATES		04/01/2018 - 04/30/2018		***		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	#				
4/05/18	01130	3/28/18	37259	201803	310	-51300	-63100			*	27,983.30						
			FLEET VEHICLE-18 FD F-150														
									GARBER CHEVROLET BUICK GMC INC			27,983.30	014209				
4/05/18	00382	4/02/18	461	201804	310	-51300	-34000			*	1,583.33						
			APR 2018 MGMT FEES														
									GOVERNMENTAL MANAGEMENT SERVICES			1,583.33	014210				
4/05/18	01212	4/04/18	00300800	201804	300	-34300	-30000			*	117.52						
			UTILITY REFUND														
									DOUGLAS & LINDA HAGER			117.52	014211				
4/05/18	00028	2/26/18	030706	201802	310	-53600	-52000			*	251.10						
			OPERATING SUPPLIES														
									HAMMOCK HARDWARE & SUPPLY, INC.			251.10	014212				
4/05/18	00515	3/22/18	4248635	201803	320	-53600	-52200			*	3,127.03						
			L CHLORIDE/SULF ACID														
									HAWKINS, INC.			3,127.03	014213				
4/05/18	00357	3/29/18	21803240	201803	340	-53600	-46000			*	78.15						
			1-AMP POWER SUPPLY														
									MILLER-LEAMAN INC			78.15	014214				
4/05/18	00688	3/29/18	282435	201803	320	-53600	-52200			*	661.44						
			HYPO01D														
		3/29/18	282435	201803	330	-53600	-52200			*	330.72						
			HYPO01D														
									ODYSSEY MANUFACTURING COMPANY			992.16	014215				
4/05/18	00163	3/28/18	49335881	201803	310	-53600	-41000			*	257.01						
			SERVICE THRU 03/24/2018														
									SPRINT			257.01	014216				
4/12/18	00380	4/10/18	041018	201804	310	-51300	-42000			*	500.00						
			REFILL POSTAGE METER														
									CMRS-FP			500.00	014217				
4/12/18	00794	3/27/18	26211605	201804	310	-53600	-23000			*	536.00						
			MEDEICARE INSURANCE PT B														
									CMS MEDICARE INSURANCE			536.00	014218				
4/12/18	00115	4/03/18	126472	201804	310	-53600	-44000			*	15.24						
			LINAIER/L MP C2503														
									DOCUMENT TECHNOLOGIES			15.24	014219				

DUNE -DUNES - SROSINA







CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
4/19/18	00698	3/26/18 55841	201803 310-53600-46100	AUTO REPAIR	*	1,426.82	
				PALM COAST AUTO REPAIR			1,426.82 014239
4/19/18	00229	4/05/18 18-645	201804 310-53600-46100	VINYL DECALS	*	90.00	
				PALM COAST SIGNS AND GRAPHICS INC			90.00 014240
4/19/18	00405	4/06/18 23710	201804 330-53600-34900	TRAILER PICK UP/DUMP	*	950.00	
				RAINBOW RANCH			950.00 014241
4/19/18	00624	3/31/18 624	201803 300-13100-10000	INSURANCE RIEMBURMENT	*	115.97	
		3/31/18 624	201803 310-53600-23000	INSURANCE RIEMBURMENT	*	349.00	
		3/31/18 624	201803 320-53800-23000	INSURANCE RIEMBURMENT	*	115.97	
		3/31/18 624	201803 300-20700-10100	INSURANCE RIEMBURMENT	*	115.97-	
				TIMOTHY SHEAHAN			464.97 014242
4/19/18	00603	4/13/18 95058	201804 310-53600-44000	BASE RATE CHARGE	*	40.27	
				SMART TECHNOLOGIES			40.27 014243
4/19/18	00137	3/22/18 17515	201803 310-51300-49100	SUPPLIES	*	675.36	
		4/04/18 53074	201804 310-51300-51000	SUPPLIES	*	68.74	
				STAPLES CREDIT PLAN			744.10 014244
4/19/18	00955	3/21/18 45837699	201803 310-51300-51000	SUPPLIES	*	88.01	
		4/02/18 44367835	201804 310-53600-52055	SUPPLIES	*	149.95	
		4/02/18 48846363	201804 310-53600-52055	SUPPLIES	*	449.85	
		4/04/18 56597599	201804 310-53600-52055	SUPPLIES	*	787.48	
		4/05/18 46774997	201804 310-53600-52055	SUPPLIES	*	139.98	
		4/09/18 45574335	201804 310-51300-51000	SUPPLIES	*	66.62	
				SYNCB/AMAZON			1,681.89 014245
				DUNE -DUNES - SROSINA			

AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	5/31/18	PAGE	7
*** CHECK DATES 04/01/2018 - 04/30/2018 ***														
DUNES CDD - WATER/SEWER														
BANK D DUNES - WATER/SEWER														

  

DATE CHECK	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
4/24/18	01215	1/30/18 16060	201803 310-51300-64012	WASTEWATER EXPANSION	*	52,461.00	
				PETTICOAT-SCHMITT CIVIL CONTRACTORS			52,461.00 014246
4/26/18	00535	4/20/18 1506	201804 330-53600-52000	CONSTRUCTION CREW	*	3,850.00	
				ALL AMERICAN MAINTENANCE OF FLAGLER			3,850.00 014247
4/26/18	00835	4/23/18 2389	201804 320-53600-46000	JANITORIAL SVC FEE	*	116.83	
		4/23/18 2389	201804 330-53600-46000	JANITORIAL SVC FEE	*	116.84	
		4/23/18 2389	201804 300-13100-10000	JANITORIAL SVC FEE	*	240.33	
		4/23/18 2389	201804 320-53800-46000	JANITORIAL SVC FEE	*	240.33	
		4/23/18 2389	201804 300-20700-10100	JANITORIAL SVC FEE	*	240.33-	
				ALL SEASON HOME SOLUTION LLC			474.00 014248
4/26/18	00300	4/18/18 4873	201804 310-53600-54100	SVC THRU 04/18/18	*	582.29	
		4/18/18 4873	201804 300-20700-10000	SVC THRU 04/18/18	*	19.98	
		4/18/18 4873	201804 310-51300-49100	SVC THRU 04/18/18	*	1,093.19	
		4/18/18 4873	201804 310-51300-40000	SVC THRU 04/18/18	*	189.00	
		4/18/18 4873	201804 310-51300-54200	SVC THRU 04/18/18	*	595.00	
		4/18/18 4873	201804 310-53600-46100	SVC THRU 04/18/18	*	55.92	
		4/18/18 4873	201804 320-53600-46000	SVC THRU 04/18/18	*	326.83	
		4/18/18 4873	201804 320-54900-34300	SVC THRU 04/18/18	*	19.98	
		4/18/18 4873	201804 300-13100-10000	SVC THRU 04/18/18	*	19.98-	
				BUSINESS CARD			2,862.21 014249
4/26/18	00305	4/20/18 12960109	201804 320-53600-43100	ACCT 309318-19458	*	2.33	
		4/20/18 12963793	201804 340-53600-43300	ACCT 324042-36854	*	13,466.00	
		4/20/18 12968123	201804 340-53600-43300	ACCT 7439-77870	*	52.67	
				CITY OF PALM COAST			13,521.00 014250
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DUNE -DUNES - SROSINA							

AP300R		YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN 5/31/18		PAGE 8	
*** CHECK DATES 04/01/2018 - 04/30/2018 ***		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 #								
4/26/18	00621	4/24/18 47181	201804 310-51300-51000	SUPPLIES	*	149.80									
				COASTAL SUPPLIES			149.80	014251							
4/26/18	00706	4/21/18 5806	201804 310-53600-52000	POWER EQUIPMENT	*	16.40									
				FLAGLER POWER EQUIPMENT			16.40	014252							
4/26/18	00013	4/19/18 06720	201804 340-53600-43000	26 UTILITY DR #LIFT PUMP	*	10.44									
				FLORIDA POWER & LIGHT CO.			10.44	014253							
4/26/18	00298	4/03/18 5030428	201804 320-53600-52000	SUPPLIES	*	143.73									
		4/09/18 9010794	201804 320-53600-46050	SUPPLIES	*	39.05									
		4/09/18 9010794	201804 330-53600-46050	SUPPLIES	*	39.06									
		4/09/18 9010794	201804 340-53600-46050	SUPPLIES	*	39.06									
				HOME DEPOT CREDIT SERVICES			260.90	014254							
4/26/18	01037	4/17/18 1282	201804 310-53600-52055	EMBROIDERY	*	100.00									
				LIDIA'S EMBROIDERY			100.00	014255							
4/26/18	01131	4/25/18 042518	201804 310-53600-54100	PER DIEM FOR AQUATICS	*	224.00									
				AUSTIN MCMILLEN			224.00	014256							
4/26/18	01104	4/25/18 042518	201804 310-53600-54100	PER DIEM FOR AQUATICS	*	224.00									
				JUSTIN MENDONSA			224.00	014257							
4/26/18	01138	4/13/18 55495642	201804 320-53600-52200	WATER-APRIL 2018	*	197.26									
				NUCO2			197.26	014258							
4/26/18	00688	4/19/18 283690	201804 320-53600-52200	CHEMICALS-HYPOCHLORITE	*	605.79									
		4/19/18 283690	201804 330-53600-52200	CHEMICALS-HYPOCHLORITE	*	302.90									
				ODYSSEY MANUFACTURING COMPANY			908.69	014259							
4/26/18	00405	4/13/18 23717	201804 330-53600-34900	PUMP 4200 GL FROM DIGSTER	*	4,032.00									
				RAINBOW RANCH			4,032.00	014260							
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DUNE -DUNES - SROSINA															

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
4/26/18	00627	4/13/18 18PC3900	201804 330-53600-46000	PARTS	*	16.14	
				RING POWER CORPORATION			16.14 014261
4/26/18	00214	4/12/18 543802	201804 320-53600-52000	CHEMICALS	*	177.32	
				USA BLUEBOOK			177.32 014262
4/26/18	01125	4/25/18 042518	201804 300-34300-30100	CREDIT ON CLOSED ACCT	*	14.69	
		4/25/18 042518	201804 300-34300-30100	CREDIT ON CLOSED ACCT	V	14.69-	
				NEIL WEIN			.00 014263
TOTAL FOR BANK D						154,718.43	
TOTAL FOR REGISTER						154,718.43	

\*\*\* CHECK DATES 04/01/2018 - 04/30/2018 \*\*\*  
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 #
4/05/18	00255	4/02/18 4896	201804 320-54900-46000	PEST CONTROL SERVICE	*	45.00	
				ABOVE THE REST PEST CONTROL			45.00 006453
4/05/18	00286	3/19/18 14296240	201804 320-54900-41000	SERVICE THRU 04/19/2018	*	55.95	
				AT&T			55.95 006454
4/05/18	00189	3/30/18 47021	201804 320-54900-52000	OPERATING SUPPLIES	*	154.81	
				COASTAL SUPPLIES			154.81 006455
4/05/18	00101	3/28/18 220392-0	201804 320-54900-52000	WATER COOLER RENTAL	*	55.00	
				CULLIGAN WATER PRODUCTS			55.00 006456
4/05/18	00014	3/28/18 02998-03	201803 320-54900-43000	5000 PLM COAST PKY NAV LT	*	137.97	
		3/28/18 04979-03	201803 320-54900-43000	5000 PALM COAST PKWY #LTS	*	66.04	
		3/28/18 05950-03	201803 320-54900-43000	5000 PALM COAST PKWY TOLL	*	411.05	
		3/29/18 06601-03	201803 320-54900-43000	BON TERRE #NS 100E AIA LT	*	84.11	
		3/29/18 07438-03	201803 320-54900-46002	400 HAMMOCK DUNES PKWY	*	25.10	
		3/29/18 25021-03	201803 320-54900-46002	5800 HAMMOCK DUNES PKWY	*	34.89	
		3/29/18 38339-03	201803 320-54900-43000	101 JUNGLE HUT RD #WTR PL	*	8,871.83	
		3/29/18 56431-03	201803 320-54900-46002	300 HAMMOCK DUNES PKWY	*	29.62	
		3/29/18 84435-03	201803 320-54900-46002	18 BLUE HERON LN #STLT	*	24.53	
				FLORIDA POWER & LIGHT CO.			9,685.14 006457
4/05/18	00145	4/02/18 462	201804 310-51300-34000	APR 2018 MGMT FEES	*	1,416.67	
				GOVERNMENTAL MANAGEMENT SERVICES			1,416.67 006458
4/05/18	00322	2/28/18 71927696	201803 320-54900-51000	OFFICE SUPPLIES	*	53.99	
		3/02/18 71927650	201803 320-54900-51000	OFFICE SUPPLIES	*	25.39	
		3/02/18 71927650	201803 320-54900-52000	OFFICE SUPPLIES	*	32.99	

DUNE -DUNES - SROSINA

DATE CHECK	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
		3/06/18	71935439 201803 320-54900-51000 OFFICE SUPPLIES		*	114.50	
		3/08/18	71936877 201803 300-13100-10000 OFFICE SUPPLIES		*	75.96	
		3/08/18	71936877 201803 310-51300-51000 OFFICE SUPPLIES		*	75.96	
		3/08/18	71936877 201803 300-20700-10000 OFFICE SUPPLIES		*	75.96-	
		3/09/18	71936877 201803 300-13100-10000 OFFICE SUPPLIES		*	78.99	
		3/09/18	71936877 201803 310-51300-51000 OFFICE SUPPLIES		*	78.99	
		3/09/18	71936877 201803 300-20700-10000 OFFICE SUPPLIES		*	78.99-	
		3/09/18	71937482 201803 320-54900-51000 OFFICE SUPPLIES		*	131.93	
		3/20/18	71943548 201803 300-13100-10000 OFFICE SUPPLIES		*	126.54	
		3/20/18	71943548 201803 310-51300-51000 OFFICE SUPPLIES		*	126.54	
		3/20/18	71943548 201803 300-20700-10000 OFFICE SUPPLIES		*	126.54-	
		3/25/18	71927696 201803 320-54900-51000 OFFICE SUPPLIES		*	53.99	
				STAPLES BUSINESS CREDIT			586.30 006459
4/05/18 00260	-	3/27/18	389788 201804 320-54900-46000 CEMENT CONCRETE		*	100.00	
				STAY HARD CONCRETE PAVERS			100.00 006460
4/05/18 00198	-	4/03/18	043018 201803 300-13100-10000 PENSION QTR#1-2018		*	9,915.09	
		4/03/18	043018 201803 300-13100-10100 PENSION QTR#1-2018		*	1,475.36	
		4/03/18	043018 201803 320-54900-22000 PENSION QTR#1-2018		*	2,133.94	
		4/03/18	043018 201803 320-53800-22000 PENSION QTR#1-2018		*	2,133.94	
		4/03/18	043018 201803 300-20700-10000 PENSION QTR#1-2018		*	2,133.94-	
		4/03/18	043018 201803 310-53600-22000 PENSION QTR#1-2018		*	9,915.09	
		4/03/18	043018 201803 300-20700-10000 PENSION QTR#1-2018		*	9,915.09-	
				STIFEL, NICOLAUS & COMPANY			13,524.39 006461
				DUNE -DUNES - SROSINA			



AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	5/31/18	PAGE	3
*** CHECK DATES 04/01/2018 - 04/30/2018 ***														
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 #
4/05/18	00061	4/01/18 8467376-	201804 320-54900-46000		*	280.05	
		APR 2018 REFUSE SERVICE					
				WASTE MANAGEMENT INC. OF FLORIDA			280.05 006462
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4/12/18	00184	3/26/18 99880-03	201803 310-53600-23000		*	199.32	
		INSURANCE-MARCH 2018					
		3/26/18 99880-03	201803 320-54900-23000		*	31.46	
		INSURANCE-MARCH 2018					
		3/26/18 99880-03	201803 300-13100-10000		*	199.32	
		INSURANCE-MARCH 2018					
		3/26/18 99880-03	201803 300-20700-10000		*	199.32-	
		INSURANCE-MARCH 2018					
				AMERICAN HERITAGE LIFE INS COMPANY			230.78 006463
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4/12/18	00082	4/01/18 0568-040	201804 320-54900-41000		*	427.91	
		BRIDGE PHONE SERVICE					
				AT&T			427.91 006464
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4/12/18	00022	4/05/18 040518	201804 320-54900-52000		*	415.21	
		PETTY CASH RIEM 1/21-4/5					
		4/05/18 040518	201804 300-13100-10000		*	34.00	
		PETTY CASH RIEM 1/21-4/5					
		4/05/18 040518	201804 310-51300-51000		*	34.00	
		PETTY CASH RIEM 1/21-4/5					
		4/05/18 040518	201804 300-20700-10000		*	34.00-	
		PETTY CASH RIEM 1/21-4/5					
				CASH			449.21 006465
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4/12/18	00316	3/31/18 58533677	201803 310-51300-49100		*	143.25	
		OCCUPATIONAL TESTING					
				LABORTORY CORPORATION OF AMERICA			143.25 006466
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4/12/18	00306	3/31/18 2557	201803 330-53600-46000		*	561.80	
		IT SERVICES THRU 03/31/18					
		3/31/18 2557	201803 310-51300-49100		*	1,000.00	
		IT SERVICES THRU 03/31/18					
		3/31/18 2557	201803 320-54900-34300		*	500.00	
		IT SERVICES THRU 03/31/18					
		3/31/18 2557	201803 300-13100-10000		*	1,561.80	
		IT SERVICES THRU 03/31/18					
		3/31/18 2557	201803 300-20700-10000		*	1,561.80-	
		IT SERVICES THRU 03/31/18					
				RL COMPUTER SOLUTIONS INC.			2,061.80 006467
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4/12/18	00318	3/29/18 381835	201803 320-54900-46000		*	675.00	
		MECHANICAL SWEEPING					
				USA SERVICES			675.00 006468
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DUNE -DUNES -	SROSINA
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CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
4/26/18	00296	4/22/18	1271107- 201804 310-51300-49100 EMPLOYEE SCREENING		*	51.93	
		4/22/18	1271107- 201804 300-13100-10000 EMPLOYEE SCREENING		*	118.09	
		4/22/18	1271107- 201804 310-51300-49100 EMPLOYEE SCREENING		*	118.09	
		4/22/18	1271107- 201804 300-20700-10000 EMPLOYEE SCREENING		*	118.09-	
ADP SCREENING & SELECTION SERVICES							170.02 006476
4/26/18	00252	4/23/18	2390 201804 320-54900-46000 JANITORIAL SVC FEE		*	493.00	
ALL SEASON HOME SOLUTION LLC							493.00 006477
4/26/18	00132	4/20/18	12959735 201804 320-54900-43000 ACCT 308923-19027		*	430.63	
CITY OF PALM COAST							430.63 006478
4/26/18	00146	4/13/18	407527 201805 320-54900-23000 SVC THRU 05/31/18		*	691.77	
		4/13/18	407527 201805 300-13100-10000 SVC THRU 05/31/18		*	1,711.06	
		4/13/18	407527 201805 300-13100-10100 SVC THRU 05/31/18		*	250.56	
		4/13/18	407527 201805 320-53800-23000 SVC THRU 05/31/18		*	250.56	
		4/13/18	407527 201805 300-20700-10000 SVC THRU 05/31/18		*	250.56-	
		4/13/18	407527 201805 310-53600-23000 SVC THRU 05/31/18		*	1,711.06	
		4/13/18	407527 201805 300-20700-10000 SVC THRU 05/31/18		*	1,711.06-	
GUARDIAN-BETHLEHEM							2,653.39 006479
4/26/18	00319	4/24/18	767 201804 320-54900-46000 PRESSURE WASHING		*	1,450.00	
P.S.I.							1,450.00 006480
4/26/18	00284	4/01/18	INV-0000 201804 320-54900-46002 LANDSCAPE MAINT-APRIL 18		*	7,997.00	
YELLOWSTONE LANDSCAPE							7,997.00 006481
TOTAL FOR BANK E						67,353.54	
TOTAL FOR REGISTER						67,353.54	
DUNE -DUNES - SROSINA							