

*Dunes  
Community Development District*

*July 9, 2021*

# *Dunes Community Development District Agenda*

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

Dunes CDD Administrative Office  
101 Jungle Hut Road  
Palm Coast, Florida  
<https://us02web.zoom.us/j/87899912988>  
Call In # (929) 205-6099  
Meeting ID # 878 9991 2988

- I. Roll Call & Agenda
- II. Minutes
  - A. Approval of the Minutes of the June 11, 2021 Meeting
- III. Audience Comments
- IV. Reports and Discussion Items
  - MalaCompra Drainage Discussion
  - Discussion on Capacity Fee Issues for Commercial Accounts
  - Discussion on Stormwater Utility / Reclaimed Flow
  - Oasis / Beach Walk / Lennar Homes Development Update
  - Investment Update
  - B. Acceptance of the Fiscal Year 2020 Audit Report
  - C. Discussion on the Fiscal Year 2022 Budget
- V. Staff Reports
  - Attorney
  - D. Engineer – Report
  - Manager
  - E. Bridge Report for June
  - F. Additional Budget Items Report

VI. Supervisors' Requests and Audience Comments

VII. Financial Reports

G. Balance Sheet & Income Statement

H. Community Projects Schedule

I. Assessment Receipts Schedule

J. Approval of Check Register

VIII. Next Meeting Scheduled for August 13, 2021 @ 9:30 a.m. at the Dunes CDD  
Administrative Office, 101 Jungle Hut Road, Palm Coast, Florida

IX. Adjournment

*A.*

MINUTES OF MEETING  
DUNES COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Dunes Community Development District was held Friday, June 11, 2021, at 9:30 a.m. at the Dunes Administrative Office, 101 Jungle Hut Road, Palm Coast, Florida.

Present and constituting a quorum were:

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

Also present were:

Greg Peugh	District Manager
Jim Perry	District Representative (via Zoom)
Michael Chiumento	District Counsel (via Zoom)
Dave Ponitz	District Engineer (via Zoom)
Dave Mason	CDM Smith (Via Zoom)
Don Stone	CDM Smith (Via Zoom)

The following is a summary of the discussions and actions taken at the June 11, 2021 meeting. An audio copy of the proceedings can be obtained by contacting the District Representative.

**FIRST ORDER OF BUSINESS**

**Roll Call**

Mr. Perry called the meeting to order at 9:30 a.m. and asked for roll call.

**SECOND ORDER OF BUSINESS**

**Minutes**

**A. Approval of the Minutes of the May 14, 2021 Board of Supervisors Meeting**

There were no comments on the minutes.

On MOTION by Mr. Vohs seconded by Mr. Crahan with all in favor the minutes of the May 14, 2021 meeting were approved as presented.

**THIRD ORDER OF BUSINESS**

**Audience Comments**

There being no audience comments, the next item followed.

**FOURTH ORDER OF BUSINESS****Reports and Discussion Items****B. Discussion on Chapter 4 Stormwater Rules**

Mr. Peugh presented draft rules for the stormwater utility service. Mr. DeGiovanni asked that a summary of what the District is doing with the stormwater utility be added to the top of the first page of the rules. The Board provided additional suggested revisions to be made to the rules. Mr. Peugh informed the Board he would put a mailer together and start sending it out to residents, and he will also be attending homeowner's association meetings virtually over the next couple of months. Additionally, a workshop will be scheduled in August to discuss the stormwater utility.

**MalaCompra Drainage Discussion**

Mr. Peugh informed the Board that the County is in the process of obtaining a permit for gopher tortoise relocation and will need to complete the relocation prior to accessing the MalaCompra ditch.

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

Mr. Peugh informed the Board the Hammock Beach Resort is still operating within their capacity.

**Discussion on Stormwater Utility / Reclaimed Flow**

The stormwater utility was discussed under item B.

Regarding the reclaimed flow, Mr. Peugh informed the Board the District is currently pumping about a million gallons a day via a stormwater pump out of the stormwater ponds and will continue to do so as long as possible during high irrigation demand periods until the flow provided by Palm Coast is improved.

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

Mr. Peugh informed the Board there are no new updates on the Oasis, Beach Walk or Lennar developments.

**C. Discussion on the Fiscal Year 2022 Budget**

Mr. Peugh gave an overview of the various line items increasing in the fiscal year 2022 budget as well as the repairs, replacements and capital improvements that are scheduled for the year. There are no changes in assessments. Mr. Swinburn asked what options are available to earn more interest income. Mr. Perry responded that the District is very limited on what the funds can be invested in and the interest rate would not improve much, but other options could be explored. He was asked to bring those options to the next meeting for review.

## **FIFTH ORDER OF BUSINESS**

### **Staff Reports**

#### **Attorney**

Mr. Chiumento informed the Board he is still waiting on the deeds to come from ITT for the four-way stop property.

#### **D. Engineer - Report**

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

#### **Manager**

#### **E. Bridge Report for May**

Mr. Peugh reported vehicle trips were up 29% from last year and revenue is up 23%. There are 22,000 bridge pass accounts. A little over 34,000 loyalty cards have been sold and there are about 8,000 online users. Credit card usage at the booths is continuing to increase. Mr. Swinburn questioned what the traffic would be if the loyalty card program was suspended and whether the loyalty cards may end up costing the District money over time. Mr. Peugh will bring a report to the next meeting of what percent of the traffic uses the cards

#### **F. Additional Budget Items Report**

There were no additional budget items to report.

## **SIXTH ORDER OF BUSINESS**

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

Mr. Crahan asked Mr. Peugh to take the community projects page and create a summary of how the funds that were obligated by the interlocal agreement were distributed to the various projects and look into transferring the remaining funds from interest earned.

**SEVENTH ORDER OF BUSINESS**

**Financial Reports**

**G. Balance Sheet & Income Statement**

**H. Community Projects Schedule**

**I. Assessment Receipts Schedule**

**J. Approval of Check Register**

The check register totals \$526,153.38 and assessments are 98.71% collected.

On MOTION by Mr. Crahan seconded by Mr. Vohs with all in favor the check register was approved.
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**EIGHTH ORDER OF BUSINESS**

**Next Meeting Scheduled for Friday, July 9,  
2021 @ 9:30 a.m. at the Dunes CDD  
Administrative Office, 101 Jungle Hut Road,  
Palm Coast, Florida**

**NINTH ORDER OF BUSINESS**

**Adjournment**

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

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Chairman/Vice Chairman



*B.*

**DUNES COMMUNITY DEVELOPMENT DISTRICT  
FLAGLER COUNTY, FLORIDA  
FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2020**

**DUNES COMMUNITY DEVELOPMENT DISTRICT  
FLAGLER COUNTY, FLORIDA**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors  
Dunes Community Development District  
Flagler County, Florida

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities and each major fund of Dunes Community Development District, Flagler County, Florida ("District") as of and for the fiscal year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of the District as of September 30, 2020, and the respective changes in financial position, and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2021, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

June 30, 2021

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

Our discussion and analysis of Dunes Community Development District, Flagler County, Florida's ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2020. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

### **FINANCIAL HIGHLIGHTS**

- The assets of the District exceeded its liabilities at the close of the fiscal year ended September 30, 2020 by \$50,220,392 (net position), a decrease of (\$2,172,148) in comparison with the prior fiscal year.
- At September 30, 2020, the District's governmental funds reported combined ending fund balances of \$85,592, a decrease of (\$2,369) in comparison with the prior fiscal year. A portion of the total fund balance is non-spendable for prepaid items, assigned for subsequent year's expenditures and the remainder is unassigned fund balance.

### **OVERVIEW OF FINANCIAL STATEMENTS**

This discussion and analysis are intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

#### **Government-Wide Financial Statements**

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Both of the government-wide financial statements distinguish functions of the District that are principally supported by assessments (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the District include general (management) and maintenance functions. The business-type activities of the District include the water and sewer operations and the toll bridge operations.

## OVERVIEW OF FINANCIAL STATEMENTS (Continued)

### Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has two fund categories: governmental funds and proprietary funds.

### Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflow of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains one individual governmental fund. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, which is considered to be a major fund.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

### Proprietary Funds

The District maintains one type of proprietary fund, enterprise fund. The District maintains two enterprise funds. An enterprise fund is used to report the same function presented as business-type activities in the government-wide financial statements. The District uses an enterprise fund to account for the operations of the water and sewer utility services within the District. The District also uses an enterprise fund to account for the operations of the toll bridge within the District. Both funds are considered to be major funds.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail.

### Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

### Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's budget to actual comparison for the general fund.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

	NET POSITION SEPTEMBER 30,					
	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Assets, excluding capital assets	\$ 130,542	\$ 102,210	\$ 16,592,328	\$ 17,880,829	\$ 16,722,870	\$ 17,983,039
Capital assets, net of depreciation	137,248	148,335	35,093,054	35,809,738	35,230,302	35,958,073
Total assets	267,790	250,545	51,685,382	53,690,567	51,953,172	53,941,112
Liabilities, excluding long-term liabilities	44,950	14,249	1,687,830	1,534,323	1,732,780	1,548,572
Total liabilities	44,950	14,249	1,687,830	1,534,323	1,732,780	1,548,572
Net position						
Investment in capital assets	137,248	148,335	35,093,054	35,809,738	35,230,302	35,958,073
Restricted for:						
Community projects	-	-	96,234	1,386,047	96,234	1,386,047
Unrestricted	85,592	87,961	14,808,264	14,960,459	14,893,856	15,048,420
Total net position	\$ 222,840	\$ 236,296	\$ 49,997,552	\$ 52,156,244	\$ 50,220,392	\$ 52,392,540

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure); less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending.

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position decreased during the most recent fiscal year. The majority of the decrease represents the extent to which the cost of operations and depreciation expense exceeded ongoing program revenues.

### Governmental activities

As noted below and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2020 was \$566,414. The majority of the costs of the District's activities were paid by program revenues. As in the prior fiscal year, program revenues are comprised primarily of assessments. The majority of the change in expenses results from increases in professional services fees.

### Business-type activities

For the fiscal year ended September 30, 2020, the cost of the business-type activities was \$6,882,884. The costs of those activities were paid for by program revenues which consisted primarily of user fees and charges. The majority of the change in expenses results from increases in certain maintenance and payroll expenses.



## GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Key elements of the change in net position are reflected in the following table:

	CHANGES IN NET POSITION					
	FOR THE FISCAL YEAR ENDED SEPTEMBER 30,					
	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Revenues:						
Program revenues						
Charges for services	\$ 190,590	\$ 190,928	\$ 4,896,411	\$ 5,116,695	\$ 5,087,001	\$ 5,307,623
General revenues						
Miscellaneous	1,368	3,927	188,781	489,346	190,149	493,273
Total revenues	191,958	194,855	5,085,192	5,606,041	5,277,150	5,800,896
Expenses:						
General government	248,254	258,519	-	-	248,254	258,519
Maintenance and operations	318,160	182,380	-	-	318,160	182,380
Water and sewer	-	-	4,129,614	4,104,964	4,129,614	4,104,964
Toll bridge operations	-	-	2,753,270	1,395,077	2,753,270	1,395,077
Total expenses	566,414	440,899	6,882,884	5,500,041	7,449,298	5,940,940
Transfers	361,000	273,247	(361,000)	(273,247)	-	-
Change in net position	(13,456)	27,203	(2,158,692)	(167,247)	(2,172,148)	(140,044)
Net position - beginning	236,296	209,093	52,156,244	52,323,491	52,392,540	52,532,584
Net position - ending	\$ 222,840	\$ 236,296	\$ 49,997,552	\$ 52,156,244	\$ 50,220,392	\$ 52,392,540

## GENERAL FUND BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2020.

## CAPITAL ASSETS

At September 30, 2020, the District had \$191,236 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$53,988 has been taken, which resulted in a net book value of \$137,248. The District's business-type activities reported net capital assets of \$35,093,054. More detailed information about the District's capital assets is presented in the notes of the financial statements.

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

The District anticipates some capital improvement projects in fiscal year 2021. Construction for the wastewater treatment plant is complete at this time. Other capital improvement projects scheduled for fiscal year 2021 include improvements to the water plant, water distribution system, wastewater collection system and reuse distribution system.

The District entered into an inter-local agreement with Flagler County to contribute a total of \$1.8 Million in surplus funds from the bridge fund for certain community projects. To date, all funds have been disbursed except for interest remaining in the account which is currently proposed as a project to improve the bridge.

## CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Dunes Community Development District's Finance Department at 5385 N. Nob Hill Road, Sunrise, Florida, 33351.

**DUNES COMMUNITY DEVELOPMENT DISTRICT  
FLAGLER COUNTY, FLORIDA  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2020**

	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 2,615	\$ 826,703	\$ 829,318
Investments	124,826	15,243,985	15,368,811
Receivables	986	407,458	408,444
Due from business type activities	137	-	137
Restricted assets:			
Investments	-	96,234	96,234
Prepays	1,978	16,948	18,926
Deposits	-	1,000	1,000
Capital assets:			
Nondepreciable	-	8,955,314	8,955,314
Depreciable, net	137,248	26,137,740	26,274,988
Total assets	267,790	51,685,382	51,953,172
<b>LIABILITIES</b>			
Accounts payable	44,950	339,800	384,750
Due to governmental type activities	-	137	137
Unearned revenue	-	1,347,893	1,347,893
Total liabilities	44,950	1,687,830	1,732,780
<b>NET POSITION</b>			
Investment in capital assets	137,248	35,093,054	35,230,302
Restricted for:			
Community projects	-	96,234	96,234
Unrestricted	85,592	14,808,264	14,893,856
Total net position	\$ 222,840	\$ 49,997,552	\$ 50,220,392

See notes to the financial statements

**DUNES COMMUNITY DEVELOPMENT DISTRICT  
FLAGLER COUNTY, FLORIDA  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

Functions/Programs	Program Revenues		Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Governmental Activities	Business-type Activities	Total
Primary government:					
Governmental activities:					
General government	\$ 248,254	\$ 190,590	\$ (57,664)	\$ -	\$ (57,664)
Maintenance and operations	318,160	-	(318,160)	-	(318,160)
Total governmental activities	566,414	190,590	(375,824)	-	(375,824)
Business-type activities:					
Water and sewer utilities	4,129,614	3,385,381	-	(744,233)	(744,233)
Toll bridge operations	2,753,270	1,511,030	-	(1,242,240)	(1,242,240)
Total business-type activities	6,882,884	4,896,411	-	(1,986,473)	(1,986,473)
General revenues:					
Unrestricted investment earnings			1,368	188,781	190,149
Total general revenues			1,368	188,781	190,149
Transfers			361,000	(361,000)	-
Change in net position			(13,456)	(2,158,692)	(2,172,148)
Net position - beginning			236,296	52,156,244	52,392,540
Net position - ending			\$ 222,840	\$ 49,997,552	\$ 50,220,392

See notes to the financial statements

**DUNES COMMUNITY DEVELOPMENT DISTRICT  
FLAGLER COUNTY, FLORIDA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2020**

	<u>Major Fund</u> <u>General Fund</u>
<b>ASSETS</b>	
Cash	\$ 2,615
Investments	124,826
Assessments receivable	986
Due from other funds	137
Prepays	1,978
Total assets	<u>\$ 130,542</u>
 <b>LIABILITIES AND FUND BALANCES</b>	
Liabilities:	
Accounts payable	\$ 44,950
Total liabilities	<u>44,950</u>
 Fund balances:	
Nonspendable:	
Prepaid items	1,978
Assigned to:	
Subsequent year's expenditures	65,460
Unassigned	<u>18,154</u>
Total fund balance	<u>85,592</u>
 Total liabilities and fund balance	<u>\$ 130,542</u>
 Total fund balances - governmental funds	\$ 85,592
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.	
	<u>137,248</u>
Net position of governmental activities	<u>\$ 222,840</u>

See notes to the financial statements

**DUNES COMMUNITY DEVELOPMENT DISTRICT  
FLAGLER COUNTY, FLORIDA  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

	<u>Major Fund</u> <u>General Fund</u>
<b>REVENUES</b>	
Maintenance assessments	\$ 190,590
Interest and other revenues	<u>1,368</u>
Total revenues	<u>191,958</u>
<b>EXPENDITURES</b>	
Current:	
General government	241,047
Maintenance and operations	<u>314,280</u>
Total expenditures	<u>555,327</u>
Excess (deficiency) of revenues over (under) expenditures	(363,369)
<b>OTHER FINANCING (USES)</b>	
Interfund transfers	<u>361,000</u>
Total other financing sources and (uses)	<u>361,000</u>
Net change in fund balance	(2,369)
Fund balance - beginning	<u>87,961</u>
Fund balance - ending	<u>\$ 85,592</u>
Net change in fund balances - total governmental funds	\$ (2,369)
Amounts reported for governmental activities in the statement of activities are different because:	
Depreciation of capital assets is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.	(11,087)
Change in net position of governmental activities	<u>\$ (13,456)</u>

See notes to the financial statements

**DUNES COMMUNITY DEVELOPMENT DISTRICT  
FLAGLER COUNTY, FLORIDA  
STATEMENT OF NET POSITION - PROPRIETARY FUNDS  
SEPTEMBER 30, 2020**

	Major Funds		
	Water, Sewer and Effluent Reuse Enterprise Fund	Intracoastal Waterway Bridge Enterprise Fund	Total
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 627,330	\$ 199,373	\$ 826,703
Investments	3,940,943	11,303,042	15,243,985
Receivables	407,458	-	407,458
Due from other funds	-	5,936	5,936
Restricted assets:			
Investments	-	96,234	96,234
Noncurrent assets:			
Prepays	11,877	5,071	16,948
Deposits	1,000	-	1,000
Capital assets:			
Capital assets not being depreciated	8,295,511	659,803	8,955,314
Capital assets being depreciated	44,341,611	13,794,620	58,136,231
Less accumulated depreciation	(24,522,734)	(7,475,757)	(31,998,491)
Total capital assets, net	28,114,388	6,978,666	35,093,054
Total assets	33,102,996	18,588,322	51,691,318
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable	153,770	186,030	339,800
Due to other funds	6,073	-	6,073
Noncurrent liabilities:			
Unearned revenue	804,173	543,720	1,347,893
Total liabilities	964,016	729,750	1,693,766
<b>NET POSITION</b>			
Investment in capital assets	28,114,388	6,978,666	35,093,054
Restricted for community projects	-	96,234	96,234
Unrestricted	4,024,592	10,783,672	14,808,264
Total net position	\$ 32,138,980	\$ 17,858,572	\$ 49,997,552

See notes to the financial statements

**DUNES COMMUNITY DEVELOPMENT DISTRICT  
FLAGLER COUNTY, FLORIDA  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN  
NET POSITION - PROPRIETARY FUNDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

	Major Funds		
	Water, Sewer and Effluent Reuse Enterprise Fund	Intracoastal Waterways Bridge Enterprise Fund	Total
<b>OPERATING REVENUES</b>			
Charges for sales and services:			
Water	\$ 1,117,987	\$ -	\$ 1,117,987
Irrigation and effluent	1,294,655	-	1,294,655
Sewer	898,950	-	898,950
Connection fees	34,203	-	34,203
Meter fees	17,122	-	17,122
Tolls	-	1,488,902	1,488,902
Other	22,464	22,128	44,592
Total operating revenues	<u>3,385,381</u>	<u>1,511,030</u>	<u>4,896,411</u>
<b>OPERATING EXPENSES</b>			
Personnel services	1,104,586	585,229	1,689,815
Materials, supplies and services	1,769,402	1,843,926	3,613,328
Depreciation and amortization	1,255,626	324,115	1,579,741
Total operating expense	<u>4,129,614</u>	<u>2,753,270</u>	<u>6,882,884</u>
Operating income (loss)	<u>(744,233)</u>	<u>(1,242,240)</u>	<u>(1,986,473)</u>
<b>NON OPERATING REVENUE (EXPENSES)</b>			
Interest income	49,451	139,330	188,781
Total non operating revenue (expenses)	<u>49,451</u>	<u>139,330</u>	<u>188,781</u>
Income before transfers	(694,782)	(1,102,910)	(1,797,692)
Transfers out	<u>(140,000)</u>	<u>(221,000)</u>	<u>(361,000)</u>
Change in net position	(834,782)	(1,323,910)	(2,158,692)
Total net position - beginning	<u>32,973,762</u>	<u>19,182,482</u>	<u>52,156,244</u>
Total net position - ending	<u>\$ 32,138,980</u>	<u>\$ 17,858,572</u>	<u>\$ 49,997,552</u>

See notes to the financial statements



**DUNES COMMUNITY DEVELOPMENT DISTRICT  
FLAGLER COUNTY, FLORIDA  
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

	Water, Sewer and Effluent Reuse Enterprise Fund	Intracoastal Waterway Bridge Enterprise Fund	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from customers, users and other funds	\$ 3,387,650	\$ 1,320,991	\$ 4,708,641
Other operating cash receipts	22,464	22,128	44,592
Payments to suppliers	(1,932,411)	(1,690,019)	(3,622,430)
Payments to employees	(1,092,823)	(576,473)	(1,669,296)
Net cash provided (used) by operating activities	384,880	(923,373)	(538,493)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>			
Purchases of capital assets	(608,418)	(304,639)	(913,057)
Cash flows from capital and related financing activities	(608,418)	(304,639)	(913,057)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest earnings	49,451	139,330	188,781
Proceeds from investments	748,791	-	748,791
Purchase of investments	-	(108,378)	(108,378)
Net cash provided (used) by investing activities	798,242	30,952	829,194
Net increase (decrease) in cash and cash equivalents	574,704	(1,197,060)	(622,356)
Cash and cash equivalents - October 1	52,626	1,492,667	1,545,293
Cash and cash equivalents - September 30	\$ 627,330	\$ 295,607	\$ 922,937
Reconciliation of operating income (loss) to net cash provided (used) by operating activities			
Operating Income (loss)	\$ (744,233)	\$ (1,242,240)	\$ (1,986,473)
Adjustments to reconcile operating income (loss) to net cash provided (used) by Operating Activities:			
Depreciation and amortization	1,255,626	324,115	1,579,741
(Increase)/Decrease in receivables	24,733	-	24,733
(Increase)/Decrease in interfund receivable	-	4,000	4,000
(Increase)/Decrease in prepaids	948	51	999
Increase/(Decrease) in accounts payable	7,771	162,612	170,383
Increase/(Decrease) in interfund payable	(5,965)	-	(5,965)
Increase/(Decrease) in unearned revenue	(14,000)	49,089	35,089
Interfund transfer	(140,000)	(221,000)	(361,000)
Total Adjustments	1,129,113	318,867	1,447,980
Net cash provided (used) by operating activities	\$ 384,880	\$ (923,373)	\$ (538,493)

See notes to the financial statements

**DUNES COMMUNITY DEVELOPMENT DISTRICT  
FLAGLER COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY**

Dunes Community Development District ("District") was created on October 22, 1985, under the "Uniform Community Development District Act of 1980", otherwise known as Chapter 190, Florida Statutes. Chapter 190 provides that a Community Development District with a size of 1,000 acres or more may be established by rule adopted under Chapter 120 by the Florida Land and Water Adjudicatory Commission. The District was established by adopting Rule 42E-1. Chapter 190 provides among other things the power to manage basic services for community development and to levy and assess non-ad valorem assessments for the financing and maintenance of improvements.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by registered voters within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Government-Wide and Fund Financial Statements**

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment. Operating-type special assessments for maintenance and debt service are treated as charges for services; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

**Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (Continued)

### **Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)**

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

### **Assessments**

Assessments are non-ad valorem assessments on benefitted property within the District. Operating and Maintenance Assessments are based upon adopted budget and levied annually at a public hearing of the District. Debt Service Assessments are levied when Bonds are issued and assessed and collected on an annual basis. The District may collect assessments directly or utilize the uniform method of collection (Chapter 197.3632, Florida Statutes). Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are mailed by County Tax Collector on November 1 and due on or before March 31 of each year. Property owners may prepay a portion or all of the Debt Service Assessments on their property subject to various provisions in the Bond documents.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The government reports the following major governmental funds:

### **General Fund**

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

The following major proprietary funds are used by the District:

### **Water and Sewer and Effluent Reuse Fund**

This enterprise fund is used to account for the operations of the water and sewer utility services within the District. The costs of providing services to the residents are recovered primarily through user charges.

### **Intracoastal Waterway Bridge Enterprise Fund**

This enterprise fund is used to account for the operations of a toll bridge. The costs of providing services are recovered primarily through user charges.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District's enterprise fund are charges to customers for sales and services. Operating expenses of the enterprise fund include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

## **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (Continued)**

### **Assets, Liabilities and Net Position or Equity**

#### **Restricted Assets**

These assets represent cash and investments set aside pursuant to Bond covenants or contractual restrictions.

#### **Deposits and Investments**

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured.

The State Board of Administration's ("SBA") Local Government Surplus Funds Trust Fund ("Florida PRIME") is a "2a-7 like" pool. A "2a-7 like" pool is an external investment pool that is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a-7 of the Investment Company Act of 1940, which comprises the rules governing money market funds. Thus, the pool operates essentially as a money market fund. The District has reported its investment in Florida PRIME at amortized cost for financial reporting purposes.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

#### **Inventories and Prepaid Items**

Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

#### **Capital Contributions**

Capital Contributions consists of infrastructure improvements conveyed by the Developer or other entities to the District and cash contributions made by the Developer for infrastructure improvements.

#### **Unearned Revenue**

Unearned revenue in the Water and Sewer and Effluent Reuse Enterprise Fund consists of connection fees advanced by one of the Developers. Revenue is considered unearned until the specific unit is connected to the water and sewer system. Unearned revenue in the Intracoastal Waterway Bridge Enterprise Fund consists of amounts collected for toll passes which have not been used up by the customers.

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (Continued)

### Assets, Liabilities and Net Position or Equity (Continued)

#### Capital Assets

Capital assets include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items). Assets used for general government activities are reported in the governmental activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Infrastructure	25 – 50
Roadways	26
Machinery and equipment	5

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

#### Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized ratably over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize Bond premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

#### Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

## **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (Continued)**

### **Assets, Liabilities and Net Position or Equity (Continued)**

#### Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

### **Other Disclosures**

#### Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

## **NOTE 3 – BUDGETARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

### NOTE 3 – BUDGETARY INFORMATION (Continued)

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

### NOTE 4 – DEPOSITS AND INVESTMENTS

#### Deposits

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

#### Investments

The District's investments were held as follows at September 30, 2020:

Investment	Maturities	Amortized Cost	Credit Risk
Investment in Local Government Surplus Funds	Weighted average of the fund		
Trust Fund (Florida PRIME)	portfolio: 48 days	\$ 15,465,045	S&P AAAm
Total Investments		\$ 15,465,045	

*Credit risk* – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

*Concentration risk* – The District places no limit on the amount the District may invest in any one issuer.

*Interest rate risk* – The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

*Fair Value Measurement* – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

## NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

### Investments (Continued)

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. For external investment pools that qualify to be measured at amortized cost, the pool's participants should also measure their investments in that external investment pool at amortized cost for financial reporting purposes. Accordingly, the District's investments have been reported at amortized cost above.

*External Investment Pool* – With regard to redemption gates, Chapter 218.409(8)(a), Florida Statutes, states that “The principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the moneys in the trust fund. However, the Executive Director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the Board can invest moneys entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the Trustees, the Joint Legislative Auditing Committee, the Investment Advisory Council, and the Participant Local Government Advisory Council. The Trustees shall convene an emergency meeting as soon as practicable from the time the Executive Director has instituted such measures and review the necessity of those measures. If the Trustees are unable to convene an emergency meeting before the expiration of the 48-hour moratorium on contributions and withdrawals, the moratorium may be extended by the Executive Director until the Trustees are able to meet to review the necessity for the moratorium. If the Trustees agree with such measures, the Trustees shall vote to continue the measures for up to an additional 15 days. The Trustees must convene and vote to continue any such measures before the expiration of the time limit set, but in no case may the time limit set by the Trustees exceed 15 days.”

With regard to liquidity fees, Florida Statute 218.409(4) provides authority for the SBA to impose penalties for early withdrawal, subject to disclosure in the enrollment materials of the amount and purpose of such fees. At present, no such disclosure has been made.

As of September 30, 2020, there were no redemption fees or maximum transaction amounts, or any other requirements that serve to limit a participant's daily access to 100% of their account value.

## NOTE 5 – RECEIVABLES

Receivables at September 30, 2020 are as follows:

	Water, Sewer and Effluent Reuse Enterprise Fund	Totals
Receivables:		
Accounts	\$ 407,458	\$ 407,458
	<u>\$ 407,458</u>	<u>\$ 407,458</u>



## NOTE 6 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2020 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
<u>Governmental Activities</u>				
Capital assets being depreciated:				
Infrastructure	\$ 155,203	\$ -	\$ -	\$ 155,203
Machinery and equipment	36,033	-	-	36,033
Total capital assets, being depreciated	191,236	-	-	191,236
Less accumulated depreciation for:				
Infrastructure	16,037	3,880	-	19,917
Machinery and equipment	26,864	7,207	-	34,071
Total accumulated depreciation	42,901	11,087	-	53,988
Total capital assets, being depreciated, net	148,335	(11,087)	-	137,248
Governmental activities capital assets, net	\$ 148,335	\$ (11,087)	\$ -	\$ 137,248
<u>Business-type Activities</u>				
Capital assets not being depreciated:				
Land	\$ 960,488	\$ -	\$ -	\$ 960,488
Construction in progress	7,606,917	387,909	-	7,994,826
Total capital assets, not being depreciated	8,567,405	387,909	-	8,955,314
Capital assets being depreciated:				
Infrastructure	52,051,357	218,303	-	52,269,660
Roadways	1,873,188	-	-	1,873,188
Machinery and equipment	3,736,538	256,845	-	3,993,383
Total capital assets, being depreciated	57,661,083	475,148	-	58,136,231
Less accumulated depreciation for:				
Infrastructure	27,004,652	1,372,239	-	28,376,891
Roadways	360,229	72,046	-	432,275
Machinery and equipment	3,053,869	135,456	-	3,189,325
Total accumulated depreciation	30,418,750	1,579,741	-	31,998,491
Total capital assets, being depreciated, net	27,242,333	(1,104,593)	-	26,137,740
Business-type activities capital assets, net	\$ 35,809,738	\$ (716,684)	\$ -	\$ 35,093,054

Depreciation expense was charged to function/programs of the primary government as follows:

<u>Governmental Activities:</u>	
General government	\$ 3,880
Maintenance and operations	7,207
Total depreciation expense	<u>\$ 11,087</u>
<u>Business-type Activities</u>	
Water and sewer utilities	\$ 1,255,626
Toll bridge operations	324,115
Total depreciation expense	<u>\$ 1,579,741</u>

## NOTE 7 – WATER, SEWER, AND EFFLUENT REUSE TRANSACTIONS

In accordance with the Utility Connection Collection and Reimbursement Agreement amounts advanced as connection fees in previous years are reduced by the portion of the connection fees collected from outside customers during the fiscal year. On June 18, 2013, the Developer, HD Associates, LP, transferred its rights under the Utility Connection Collection & Reimbursement Agreement to the Hammock Dunes Owners Association, Inc. (HDOA). The transfer provided that all potential payments made after April 1, 2013 under the Agreements were to be made to the HDOA. During the fiscal year ended September 30, 2020, HDOA received refunds of \$14,000.

## NOTE 8 – INTER-LOCAL AGREEMENTS

The District has entered into an Inter-local Agreement with the City of Palm Coast ("City"), Florida pertaining to the provision of utility services whereby the City shall supply and the District shall accept at the point of delivery up to a maximum daily volume of 2.6 million gallons per day of reclaimed water subject to the terms and conditions outlined in the agreement. The City and the District shall obtain, maintain and amend, at their own expense, all permits, consents, and approvals as required by law for performance of their respective obligations outlined in the Inter-local Agreement.

Whenever either the District or the City is confronted by an emergency water condition and desires to purchase available potable water from the other, the requesting party shall notify the selling party, in writing or by phone, and request that up to 0.5 million gallons per day of available potable water be transferred to the requesting party for a continuous period not to exceed 60 days. The selling party shall respond as soon as possible in an emergency condition or within twenty-four hours. The duration of the transfer may be extended by mutual agreement of the parties.

On December 19, 2011, the District entered into an Inter-local Agreement with Flagler County ("County"), whereby the District will make certain surplus bridge funds available to the County for community projects to be approved by the District. The community projects shall be within the boundaries of the District or directly adjacent to the District boundaries. The District agreed to provide an initial contribution of \$1 million, of which \$350,000 is to be used for certain improvements in the Hammock Dunes DRI. In addition, commencing on October 1, 2013 and ending on October 1, 2016, the District shall make available to the County \$200,000 per year for mutually agreed upon beneficial community projects. During a prior fiscal year, the agreement was amended to allow each party, at their sole discretion, to allocate the specific allocation of one half of the total funds or community projects. As a result, during the prior fiscal years, the District completed a sidewalk construction and other projects that were applied to this commitment. During the current fiscal year, approximately \$1,300,000 was applied to this commitment. The restricted net position of \$96,234 at September 30, 2020 in the Intracoastal Waterway Bridge Fund relates to the remaining community projects.

## NOTE 9 – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Interfund receivables and payables at September 30, 2020 were as follows:

Fund	Receivable	Payable
General	\$ 137	\$ -
Bridge	5,936	-
Water and sewer	-	6,073
Total	<u>\$ 6,073</u>	<u>\$ 6,073</u>

The outstanding balances between funds result primarily from the time lag between the dates that transactions are recorded in the accounting system and payments between funds are made. There are balances owed by the general and water and sewer funds to the bridge fund for payroll costs covered by the bridge fund. In addition, there is a balance owed by the water and sewer fund to the general fund for water and sewer fund expenses covered by the general fund which are to be reimbursed to the general fund.

## NOTE 9 – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS (Continued)

Interfund transfers for the fiscal year ended September 30, 2020 were as follows:

Fund	Transfer in	Transfer out
General	\$ 361,000	\$ -
Bridge	-	221,000
Water and sewer	-	140,000
Total	<u>\$ 361,000</u>	<u>\$ 361,000</u>

Transfers are used to move revenues from the fund where collection occurs to the fund where funds have been reallocated for use. In the case of the District, transfers from the enterprise funds to the general fund were approved by the Board in the fiscal year 2020 budget to allocate surplus funds to offset the cost of general operations.

## NOTE 10 – RETIREMENT PLANS

Starting in the prior fiscal year, the District maintains a Money Purchase 401(a) plan for employees who meet a certain pay requirement. The District's required contribution is 6% of the total salaries of qualified participants. Total salaries of qualified participants for the fiscal year ended September 30, 2020 were \$1,033,449. Employer contributions for the period were approximately \$75,432.

Starting in the current fiscal year, the District maintains a 457(b) plan for employees who meet a certain pay requirement. The District's required contribution is based on a matching requirement of employees' maximum contributions of 2% of the total salaries of qualified participants. Total salaries of qualified participants for the fiscal year ended September 30, 2020 were \$205,034. Employer contributions for the period were approximately \$23,946 and employee contributions for the period were approximately \$13,930.

## NOTE 11 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management advisory services, which include financial and accounting advisory services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

## NOTE 12 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims during the past three years.

The District is involved in various claims and litigation arising in the ordinary course of operations, none of which, in the opinion of the Board of Supervisors and District Manager, will have a material effect on the District's financial position except as otherwise disclosed.

## NOTE 13 – COMMITMENTS AND CONTINGENCIES

As of September 30, 2020, the District had commitment on open contracts for various capital and maintenance projects. The contracts totaled approximately \$985,614, of which approximately \$932,419 was uncompleted at September 30, 2020.

**DUNES COMMUNITY DEVELOPMENT DISTRICT  
FLAGLER COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

	Budgeted Amounts		Variance Favorable (Unfavorable)
	Original & Final	Actual	
<b>REVENUES</b>			
Maintenance assessments	\$ 197,000	\$ 190,590	\$ (6,410)
Interest income	2,002	1,368	(634)
Total revenues	<u>199,002</u>	<u>191,958</u>	<u>(7,044)</u>
<b>EXPENDITURES</b>			
Current:			
General government	513,299	241,047	272,252
Maintenance and operations	-	314,280	(314,280)
Capital outlay	100,000	-	100,000
Total expenditures	<u>613,299</u>	<u>555,327</u>	<u>57,972</u>
Excess (deficiency) of revenues over (under) expenditures	(414,297)	(363,369)	50,928
<b>OTHER FINANCING SOURCES (USES)</b>			
Carryforward surplus	53,297	-	(53,297)
Transfer in	361,000	361,000	-
Total other financing sources and (uses)	<u>414,297</u>	<u>361,000</u>	<u>(53,297)</u>
Net change in fund balance	<u>\$ -</u>	(2,369)	<u>\$ (2,369)</u>
Fund balance - beginning		<u>87,961</u>	
Fund balance - ending		<u>\$ 85,592</u>	

See notes to required supplementary information

**DUNES COMMUNITY DEVELOPMENT DISTRICT  
FLAGLER COUNTY, FLORIDA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the General Fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2020.



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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT  
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

To the Board of Supervisors  
Dunes Community Development District  
Flagler County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, business type activities and each major fund of Dunes Community Development District, Flagler County, Florida ("District") as of and for the fiscal year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated June 30, 2021.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

June 30, 2021



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE  
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY  
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors  
Dunes Community Development District  
Flagler County, Florida

We have examined Dunes Community Development District, Flagler County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the state of Florida during the fiscal year ended September 30, 2020. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2020.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Dunes Community Development District, Flagler County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

June 30, 2021





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**MANAGEMENT LETTER PURSUANT TO THE RULES OF  
THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors  
Dunes Community Development District  
Flagler County, Florida

**Report on the Financial Statements**

We have audited the accompanying basic financial statements of Dunes Community Development District ("District") as of and for the fiscal year ended September 30, 2020, and have issued our report thereon dated June 30, 2021.

**Auditor's Responsibility**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General.

**Other Reports and Schedule**

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters based on an audit of the financial statements performed in accordance with *Government Auditing Standards*; and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 30, 2021, should be considered in conjunction with this management letter.

**Purpose of this Letter**

The purpose of this letter is to comment on those matters described in Rule 10.550 as required by the Rules of the Auditor General of the state of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the state of Florida.**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of Dunes Community Development District, Flagler County, Florida and the Auditor General of the State of Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Dunes Community Development District, Flagler County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements and the courtesies extended to us.

June 30, 2021

## REPORT TO MANAGEMENT

### I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

### II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

2019-01 Internal Control Testing – Credit Card Disbursements:

Current Status: Matter has been resolved and will not be repeated.

### III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2019, except as noted above.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2020.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2020.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2020. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

*C.*

## **Fiscal Year 2022 Budget**



**July 1, 2021**

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

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Dunes

Community Development District

Dunes							VARIANCE FROM		VARIANCE FROM				
Community Development District							General Fund	2021 Projected Budget		2021 Adopted Budget			
		Actuals	Adopted	Actual	Projected	Total	Proposed	\$ Inc/(Dec)	% Inc/(Dec)	\$ Inc/(Dec)	% Inc/(Dec)	Comments	GLP
Expense Code	Description	thru	Budget	Thru	Next	Projected	Budget	from	from	from	from		Review
		9/30/2020	FY 2021	5/31/2021	4 Months	9/30/2021	FY 2022	prev. FY	prev. FY	prev. FY	prev. FY		
REVENUES													
001.300.31900.10000	Maintenance Assessments	\$197,000	\$197,000	\$195,013	\$1,987	\$197,000	\$197,000	\$0	0.00%	\$0	0.00%		x
001.300.36100.11000	Interest Income	\$1,368	\$1,056	\$253	\$140	\$394	\$400	\$6	1.63%	(\$656)	-62.12%		x
	Carryforward Surplus	\$87,858	\$65,460	\$85,592	\$0	\$85,592	\$48,438	(\$37,155)	-43.41%	(\$17,022)	-26.00%	75% of projected	
001.300.38100.10000	Transfer from Water & Sewer Fund Surplus Account	\$140,000	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	#DIV/0!		
001.300.38100.10000	Transfer from Bridge Fund Surplus Account	\$221,000	\$417,450	\$417,450	\$0	\$417,450	\$290,000	(\$127,450)	-30.53%	(\$127,450)	-30.53%		
TOTAL REVENUES		\$647,226	\$680,966	\$698,309	\$2,127	\$700,436	\$535,838	(\$164,598)	-23.50%	(\$145,128)	-21.31%		
EXPENDITURES													
Administrative													
001.310.51300.11000	Supervisor Fees	\$10,800	\$14,000	\$8,000	\$4,000	\$12,000	\$14,000	\$2,000	16.67%	\$0	0.00%		x
001.310.51300.21000	FICA Expense	\$826	\$1,071	\$612	\$306	\$918	\$1,071	\$153	16.67%	\$0	0.00%		x
001.310.51300.31100	Engineering/ <b>Software Services</b>	\$1,712	\$20,000	\$0	\$20,000	\$20,000	\$20,000	\$0	0.00%	\$0	0.00%	New telephone upgrades/Phones aren't supported	
001.310.51300.31500	Attorney	\$12,591	\$11,000	\$5,492	\$2,746	\$8,238	\$11,000	\$2,762	33.53%	\$0	0.00%		x
001.310.51300.32000	Collection Fees, Uncollectable & Early Payment Discount	\$10,428	\$12,000	\$10,805	\$40	\$10,845	\$12,000	\$1,155	10.65%	\$0	0.00%		x
001.310.51300.32200	Annual Audit	\$3,380	\$3,440	\$500	\$2,940	\$3,440	\$3,300	(\$140)	-4.07%	(\$140)	-4.07%		x
001.310.51300.34000	Management Fees	\$9,800	\$9,800	\$6,533	\$3,267	\$9,800	\$9,800	(\$0)	0.00%	\$0	0.00%		x
001.310.51300.35100	Computer Time	\$1,000	\$1,000	\$667	\$333	\$1,000	\$1,000	\$0	0.00%	\$0	0.00%		x
001.310.51300.40000	Travel Expenses	\$0	\$2,000	\$0	\$500	\$500	\$2,000	\$1,500	300.00%	\$0	0.00%		x
001.310.51300.42000	Postage & Express Mail	\$2,586	\$3,000	\$1,882	\$941	\$2,822	\$3,000	\$178	6.30%	\$0	0.00%		x
001.310.51300.42500	Printing	\$1,732	\$2,500	\$1,228	\$614	\$1,843	\$2,500	\$657	35.68%	\$0	0.00%		x
001.310.51300.45000	Insurance ##	\$14,414	\$17,297	\$14,495	\$0	\$14,495	\$19,892	\$5,397	37.23%	\$2,595	15.00%	Waiting on final #'s 15% increase	x
001.310.51300.48000	Advertising Legal & Other	\$3,047	\$1,500	\$3,212	\$1,606	\$4,818	\$2,000	(\$2,818)	-58.49%	\$500	33.33%	All legal notices	x
001.310.51300.49000	Bank Charges	\$603	\$600	\$970	\$485	\$1,454	\$600	(\$854)	-58.74%	\$0	0.00%		x
001.310.51300.49100	Contingencies	\$3,375	\$4,000	\$1,708	\$854	\$2,562	\$6,000	\$3,438	134.16%	\$2,000	50.00%	Storage Unit added	x
001.310.51300.51000	Office Supplies	\$293	\$2,000	\$336	\$168	\$503	\$2,000	\$1,497	297.35%	\$0	0.00%		x
001.310.51300.54000	Dues, Licenses & Subscriptions	\$175	\$1,000	\$175	\$0	\$175	\$1,000	\$825	471.43%	\$0	0.00%		x
001.320.53800.12000	Salaries	\$134,194	\$139,918	\$90,260	\$45,130	\$135,390	\$143,573	\$8,183	6.04%	\$3,655	2.61%		
001.320.53800.12100	Consulting Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	#DIV/0!		x
001.320.53800.21000	FICA Taxes	\$10,493	\$12,416	\$6,339	\$3,452	\$9,791	\$12,741	\$2,950	30.12%	\$325	2.61%		x
001.320.53800.22000	Pension Expense	\$9,249	\$11,193	\$7,916	\$3,958	\$11,874	\$11,486	(\$388)	-3.27%	\$293	2.62%		
001.320.53800.23000	Health Insurance Benefits #	\$22,412	\$27,631	\$14,054	\$7,027	\$21,080	\$24,030	\$2,950	13.99%	(\$3,601)	-13.03%	Assumes 10% increase	x
001.320.53800.24000	Workers Comp Insurance	\$2,197	\$3,600	\$4,016	\$891	\$3,780	\$3,780	\$0	0.00%	\$180	4.99%	Assumes 5% increase	x
001.320.53800.64000	Capital Improvements ( <b>See Capital Improvements List</b> )	\$135,735	\$150,000	\$63,135	\$86,865	\$150,000	\$0	(\$150,000)	-100.00%	(\$150,000)	-100.00%		x
Administrative		\$391,042	\$450,967	\$242,334	\$186,123	\$427,330	\$306,772	(\$120,558)	-28.21%	(\$144,194)	-31.97%		
(Less Contribution from Transfer, Surplus and Interest)		(\$261,507)	(\$321,432)				(\$177,237)	(\$177,237)	#DIV/0!	\$144,195	-44.86%		
Total Administrative Raised From Assessment		\$129,535	\$129,535				\$129,535	\$129,535	#DIV/0!	\$1	0.00%		

Dunes

Community Development District

		Actuals	Adopted	Actual	Projected	Total	Proposed	\$ Inc/(Dec)	%Inc/(Dec)	\$ Inc/(Dec)	%Inc/(Dec)	Comments	GLP
Expense Code	Description	thru 9/30/2020	Budget FY 2021	Thru 5/31/2021	Next 4 Months	Projected 9/30/2021	Budget FY 2022	from prev. FY	from prev. FY	from prev. FY	from prev. FY		Review
General & Stormwater System Maintenance													
001.320.53800.43000	Electric (7 Aerators)	\$11,013	\$15,000	\$7,255	\$3,627	\$10,882	\$15,000	\$4,118	37.84%	\$0	0.00%		x
001.320.53800.46000	Building Maintenance	\$32,597	\$23,000	\$36,501	\$2,500	\$39,001	\$24,000	(\$15,001)	-38.46%	\$1,000	4.35%		x
001.320.53800.46200	Landscaping	\$30,578	\$35,000	\$22,507	\$11,253	\$33,760	\$35,000	\$1,240	3.67%	\$0	0.00%	For admin building	x
001.320.53800.46300	Tree & Shrub Removal	\$1,963	\$11,000	\$8,500	\$4,250	\$12,750	\$11,000	(\$1,750)	-13.73%	\$0	0.00%		x
001.320.53800.46500	Lake Maintenance	\$72,445	\$88,000	\$43,862	\$21,931	\$65,793	\$88,000	\$22,207	33.75%	\$0	0.00%		x
001.320.53800.46700	Storm Drain System Maintenance	\$14,144	\$40,000	\$780	\$39,220	\$40,000	\$40,000	\$0	0.00%	\$0	0.00%		x
001.320.53800.49300	Repair and Replacement Equipment	\$3,461	\$5,000	\$198	\$99	\$297	\$5,000	\$4,703	1583.67%	\$0	0.00%		x
001.320.53800.49200	Repair and Replacement Floating Aerators	\$4,543	\$10,000	\$2,026	\$1,013	\$3,038	\$10,000	\$6,962	229.12%	\$0	0.00%		x
001.320.53800.52100	Grass Carp/Fish Removal	\$0	\$3,000	\$0	\$3,000	\$3,000	\$3,000	\$0	0.00%	\$0	0.00%		x
001.320.53800.64002	Consultant Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	#DIV/0!		x
General & Stormwater System Maintenance		\$170,743	\$230,000	\$121,628	\$86,894	\$208,522	\$231,000	\$22,478	10.78%	\$1,000	0.43%		
(Less Contribution from Transfer, Surplus and Interest)		(\$103,278)	(\$162,535)				(\$163,535)	(\$163,535)	#DIV/0!	(\$1,000)	0.62%		
General & Stormwater System Maintenance From Assessment		\$67,465	\$67,465				\$67,465	\$67,465	#DIV/0!	\$0	0.00%		
TOTAL EXPENDITURES		\$561,785	\$680,967	\$363,963	\$273,016	\$635,852	\$537,772	(\$98,080)	-15.42%	(\$143,194)	-21.03%		
TOTAL EXPENDITURES RAISED FROM ASSESSMENT		\$197,000	\$197,000				\$197,000	\$197,000	#DIV/0!	\$1	0.00%		
FUND BALANCE		\$85,441	\$0	\$334,346	(\$270,889)	\$64,584	(\$1,935)	(\$66,518)	-103.00%	(\$1,935)	#DIV/0!		

BUDGET HIGHLIGHTS FY 2022	
1.	Assessments are the same from last FY.
2.	Payroll includes an average 3% increase over last FY Budget.
3.	See Capital Improvements List.
4. #	Health Insurance is now based on a calendar year due to the ACA. We won't get new rates until November. The amount is an estimate of the cost.
5. ##	Liability Insurance premium is an estimate, but it should be very close to the final cost.

NOTES:

At the beginning of FY2021 the unrestricted fund balance was:	\$85,746	
For the FY 2021 Budget:	\$65,460	of that amount was carried forward and utilized to offset increases in assessments for FY 2021.
The projected net income for FY2021 is:	\$64,584	and will be added to the fund balance.
Of that amount,	\$48,438	will be carried forward to FY2022 Budget to offset increases in assessments for FY 2022.

Dunes

Community Development District

Dunes		Water and Sewer Fund						VARIANCE FROM 2021 Projected Budget		VARIANCE FROM 2021 Adopted Budget			
Community Development District		Actuals thru 9/30/2020	Adopted Budget FY 2021	Actual Thru 5/31/2021	Projected Next 4 Months	Total Projected 9/30/2021	Proposed Budget FY 2022	\$ Inc/(Dec) from prev. FY	% Inc/(Dec) from prev. FY	\$ Inc/(Dec) from prev. FY	% Inc/(Dec) from prev. FY	Comments	GLP Review
Expense Code	Description												
OPERATING REVENUES													
041.300.34300.30000	Water Revenue	\$1,127,036	\$969,987	\$686,765	\$343,383	\$1,030,148	\$1,001,930	(\$28,218)	-2.74%	\$31,943	3.29%		
041.300.34300.50000	Sewer Revenue	\$905,103	\$894,301	\$577,582	\$288,791	\$866,373	\$908,762	\$42,388	4.89%	\$14,461	1.62%		
041.300.34300.76000	Irrigation/Effluent	\$1,294,655	\$1,147,185	\$698,678	\$349,339	\$1,048,016	\$1,074,315	\$26,299	2.51%	(\$72,870)	-6.35%		
041.300.34300.10000	Meter Fees	\$17,122	\$20,000	\$19,578	\$0	\$19,578	\$20,000	\$422	2.16%	\$0	0.00%		x
041.300.34300.10100	Connection Fees - W, S & I (6 units)	\$19,000	\$20,000	\$48,500	\$0	\$48,500	\$30,000	(\$18,500)	-38.14%	\$10,000	50.00%		x
041.300.36900.10000	CPC Effluent Agreement	\$0	\$40	\$0	\$0	\$0	\$40	\$40	#DIV/0!	\$0	0.00%		x
041.300.34900.10200	Backflow Preventor/Misc.	\$1,573	\$100	\$2,097	\$0	\$2,097	\$100	(\$1,997)	-95.23%	\$0	0.00%		x
041.300.33700.30000	Grant Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	#DIV/0!		x
041.300.36900.10000	Misc. Income / Penalty	\$20,891	\$14,007	\$15,851	\$0	\$15,851	\$14,000	(\$1,851)	-11.68%	(\$7)	-0.05%		
TOTAL REVENUES		\$3,385,380	\$3,065,620	\$2,049,052	\$981,512	\$3,030,564	\$3,049,147	\$18,583	0.61%	(\$16,473)	-0.54%		
OPERATING EXPENSES													
Administrative													
041.310.51300.31100	Engineering	\$53,344	\$50,000	\$32,220	\$17,780	\$50,000	\$50,000	\$0	0.00%	\$0	0.00%		x
041.310.51300.31500	Attorney	\$9,301	\$35,000	\$2,928	\$1,464	\$4,392	\$30,000	\$25,608	583.06%	(\$5,000)	-14.29%		x
041.310.51300.32200	Annual Audit	\$7,605	\$7,740	\$1,125	\$6,615	\$7,740	\$7,425	(\$315)	-4.07%	(\$315)	-4.07%		x
041.310.51300.34000	Management Fees	\$22,050	\$22,050	\$14,700	\$7,350	\$22,050	\$22,050	\$0	0.00%	\$0	0.00%		x
041.310.51300.40000	Travel Expenses	\$11,033	\$15,000	\$8,437	\$4,219	\$12,656	\$15,000	\$2,344	18.52%	\$0	0.00%		x
041.310.51300.42000	Postage & Express Mail	\$4,381	\$6,000	\$3,535	\$1,767	\$5,302	\$6,000	\$698	13.17%	\$0	0.00%		x
041.310.51300.42500	Printing & Mailing Utility Bills	\$16,852	\$17,500	\$9,852	\$4,926	\$14,778	\$18,000	\$3,222	21.80%	\$500	2.86%		x
041.310.51300.48000	Advertising Legal & Other	\$406	\$2,500	\$1,809	\$904	\$2,713	\$2,500	(\$213)	-7.84%	\$0	0.00%		x
041.310.51300.49000	Bank Charges	\$2,847	\$10,000	\$2,321	\$1,160	\$3,481	\$5,000	\$1,519	43.64%	(\$5,000)	-50.00%	Auto Drafts/cc transactions	x
041.310.51300.49100	Contingencies	\$4,471	\$15,000	\$5,278	\$2,639	\$7,917	\$15,000	\$7,083	89.46%	\$0	0.00%		x
041.310.51300.51000	Office Supplies and Equipment	\$11,291	\$15,000	\$7,706	\$3,853	\$11,559	\$18,000	\$6,441	55.72%	\$3,000	20.00%	5 computers replaced	x
041.310.51300.54000	Dues, Licenses & Subscriptions	\$6,449	\$18,000	\$5,708	\$2,854	\$8,562	\$15,000	\$6,438	75.20%	(\$3,000)	-16.67%	Meter reading license upgrade \$11k	x
041.310.51300.54200	Permits Fees WTP & WWTP	\$7,305	\$15,000	\$4,600	\$2,300	\$6,900	\$10,000	\$3,100	44.93%	(\$5,000)	-33.33%		x
041.310.51300.55000	Land Leases & Easement Fees	\$11,449	\$12,500	\$11,717	\$0	\$11,717	\$12,500	\$783	6.69%	\$0	0.00%		x
041.310.53600.12000	Salaries Including Overtime	\$812,704	\$857,928	\$564,706	\$282,353	\$847,060	\$837,294	(\$9,766)	-1.15%	(\$20,634)	-2.41%		x
041.310.53600.12100	Consulting Fees	\$0	\$0	\$0	\$0	\$0	\$6,000	\$6,000	#DIV/0!	\$6,000	#DIV/0!	D. Boss retiring	
041.310.53600.21000	FICA Taxes	\$64,942	\$76,132	\$42,118	\$21,600	\$63,718	\$74,301	\$10,584	16.61%	(\$1,831)	-2.40%		
041.310.53600.22000	Pension Plan	\$65,422	\$68,634	\$49,294	\$24,647	\$73,941	\$66,984	(\$6,957)	-9.41%	(\$1,650)	-2.40%		
041.310.53600.23000	Insurance Benefits (Medical)#	\$149,755	\$195,572	\$68,177	\$34,088	\$102,265	\$165,540	# \$63,275	61.87%	(\$30,032)	-15.36%	Assumes 10% increase	x
041.310.53600.24000	Workers Compensation Insurance	\$11,763	\$19,080	\$21,332	\$4,747	\$26,080	\$20,034	(\$6,046)	-23.18%	\$954	5.00%	Assumes 5% increase	x
041.310.53600.25000	Unemployment Benefits	\$0	\$5,000	\$1,375	\$0	\$1,375	\$5,000	\$3,625	263.64%	\$0	0.00%		x
041.310.53600.32480	Bad Debt Expense	\$0	\$1,000	\$0	\$0	\$0	\$1,000	\$1,000	#DIV/0!	\$0	0.00%		x
041.310.53600.41000	Telephone/IT Support	\$41,116	\$50,000	\$22,270	\$11,135	\$33,406	\$50,000	\$16,594	49.68%	\$0	0.00%	New Phone System	x
041.310.53600.49001	Payment Processing Service	\$8,959	\$9,000	\$7,358	\$3,679	\$11,037	\$11,000	(\$37)	-0.33%	\$2,000	22.22%	New Code for checks/website	x
041.310.53600.44000	Equipment Rentals & Leases	\$6,035	\$7,000	\$3,633	\$1,816	\$5,449	\$7,000	\$1,551	28.46%	\$0	0.00%		x
041.310.53600.45000	Insurance ##	\$95,063	\$112,433	\$96,366	\$0	\$96,366	\$129,298	\$32,932	34.17%	\$16,865	15.00%	Waiting on final #'s 15% increase	x
041.310.53600.46100	Repair and Maintenance for Vehicles	\$41,353	\$20,000	\$962	\$481	\$1,443	\$20,000	\$18,557	1285.58%	\$0	0.00%	10000 for painting backhoe	x
041.310.53600.52000	Supplies/Equipment General	\$6,648	\$7,000	\$4,247	\$2,123	\$6,370	\$7,000	\$630	9.88%	\$0	0.00%		x
041.310.53600.52055	Uniforms/Supplies/Services	\$7,779	\$12,000	\$11,105	\$5,553	\$16,658	\$12,000	(\$4,658)	-27.96%	\$0	0.00%		x
041.310.53600.52100	Fuel for Vehicles	\$7,820	\$9,500	\$5,754	\$2,877	\$8,632	\$10,000	\$1,368	15.85%	\$500	5.26%		x
041.310.53600.52000	Tools	\$4,841	\$6,000	\$6,184	\$3,092	\$9,276	\$6,000	(\$3,276)	-35.32%	\$0	0.00%	wire locator 5k /	x
041.310.53600.54100	Training & Education	\$2,433	\$9,000	\$3,820	\$1,910	\$5,730	\$5,000	(\$730)	-12.74%	(\$4,000)	-44.44%		x
Administrative		\$1,495,416	\$1,706,569	\$1,020,637	\$457,935	\$1,478,571	\$1,659,926	\$181,354	12.27%	(\$46,643)	-2.73%		



Dunes

Community Development District

Dunes		Water and Sewer Fund					VARIANCE FROM 2021 Projected Budget		VARIANCE FROM 2021 Adopted Budget				
Community Development District		Actuals thru 9/30/2020	Adopted Budget FY 2021	Actual Thru 5/31/2021	Projected Next 4 Months	Total Projected 9/30/2021	Proposed Budget FY 2022	\$ Inc/(Dec) from prev. FY	% Inc/(Dec) from prev. FY	\$ Inc/(Dec) from prev. FY	% Inc/(Dec) from prev. FY	Comments	GLP Review
Expense Code	Description												
<u>Water System</u>													
041.320.53600.34800	Water Quality Testing	\$19,169	\$25,000	\$9,672	\$4,836	\$14,508	\$25,000	\$10,492	72.31%	\$0	0.00%	PFAS/Lead and copper testing	x
041.320.53600.43000	Electric	\$103,980	\$125,000	\$68,864	\$34,432	\$103,296	\$125,000	\$21,704	21.01%	\$0	0.00%	FPL requested a 13% increas	x
041.320.53600.43100	Bulk Water Purchases	\$4,882	\$20,000	\$7,078	\$3,539	\$10,617	\$20,000	\$9,383	88.38%	\$0	0.00%		x
041.320.53600.44000	Equipment Rentals & Leases	\$50	\$1,000	\$0	\$0	\$0	\$1,000	\$1,000	#DIV/0!	\$0	0.00%		x
041.320.53600.46000	Plant Maintenance Repair and Equipment	\$78,894	\$90,000	\$105,209	\$52,605	\$157,814	\$90,000	(\$67,814)	-42.97%	\$0	0.00%		x
041.320.53600.46050	Distribution System Maintenance Repair and Equipment	\$25,816	\$25,000	\$18,253	\$9,127	\$27,380	\$25,000	(\$2,380)	-8.69%	\$0	0.00%		x
041.320.53600.52000	Plant Operating Supplies	\$15,249	\$20,000	\$10,074	\$5,037	\$15,111	\$20,000	\$4,889	32.35%	\$0	0.00%		x
041.320.53600.52200	Chlorine & Other Chemicals	\$181,421	\$190,000	\$124,287	\$62,144	\$186,431	\$195,000	\$8,569	4.60%	\$5,000	2.63%		x
041.320.53600.61000	Meters New & Replacement	\$120,400	\$50,000	\$2,928	\$1,464	\$4,393	\$50,000	\$45,607	1038.28%	\$0	0.00%	50 meters replaced on 10 year cycle	x
<u>Water System</u>		\$549,861	\$546,000	\$346,367	\$173,183	\$519,550	\$551,000	\$31,450	6.05%	\$5,000	0.92%		
<u>Sewer System</u>													
041.330.53600.34800	Water Quality Testing	\$13,388	\$15,000	\$13,709	\$6,854	\$20,563	\$17,000	(\$3,563)	-17.33%	\$2,000	13.33%	2023 add \$6k for permit renewal	x
041.330.53600.34900	Sludge Disposal	\$39,974	\$33,000	\$35,058	\$17,529	\$52,587	\$65,000	\$12,413	23.60%	\$32,000	96.97%	price increased	x
041.330.53600.43000	Electric	\$54,817	\$51,000	\$39,829	\$19,914	\$59,743	\$61,000	\$1,257	2.10%	\$10,000	19.61%		x
041.330.53600.44000	Equipment Rentals & Leases	\$0	\$3,000	\$0	\$3,000	\$3,000	\$3,000	\$0	0.00%	\$0	0.00%		x
041.330.53600.46000	Plant Maintenance Repair and Equipment	\$95,352	\$135,000	\$136,075	\$68,037	\$204,112	\$135,000	(\$69,112)	-33.86%	\$0	0.00%		
041.330.53600.46050	Collection System Maintenance Repair and Equipment	\$9,403	\$20,000	\$3,857	\$1,929	\$5,786	\$20,000	\$14,214	245.68%	\$0	0.00%		x
041.330.53600.46075	Lift Station Repair and Maintenance	\$61,115	\$45,000	\$33,410	\$16,705	\$50,116	\$55,000	\$4,884	9.75%	\$10,000	22.22%	Pump age is increasing	
041.330.53600.52000	Plant Operating Supplies	\$23,216	\$20,000	\$982	\$491	\$1,473	\$20,000	\$18,527	1257.91%	\$0	0.00%		
041.330.53600.52200	Chlorine & Other Chemicals	\$17,780	\$35,000	\$11,661	\$5,831	\$17,492	\$35,000	\$17,508	100.10%	\$0	0.00%		x
<u>Sewer System</u>		\$315,043	\$357,000	\$274,580	\$140,290	\$414,871	\$411,000	(\$3,871)	-0.93%	\$54,000	15.13%		
<u>Irrigation System</u>													
041.340.53600.34800	Water Quality Testing	\$0	\$5,000	\$1,332	\$666	\$1,998	\$3,000	\$1,002	50.15%	(\$2,000)	-40.00%		x
041.340.53600.43000	Electric	\$63,858	\$50,000	\$42,112	\$21,056	\$63,168	\$70,000	\$6,832	10.81%	\$20,000	40.00%		
041.340.53600.43300	Effluent (Reclaimed Water) Purchases	\$166,860	\$180,000	\$71,055	\$35,528	\$106,583	\$180,000	\$73,417	68.88%	\$0	0.00%		
041.340.53600.44000	Equipment Rentals & Leases	\$40,694	\$30,000	\$11,403	\$5,702	\$17,105	\$41,000	\$23,895	139.70%	\$11,000	36.67%	Strmwtr/Hurricane pump rental 6 months	
041.340.53600.46000	Plant Maintenance Repair and Equipment	\$65,015	\$80,000	\$56,542	\$28,271	\$84,813	\$80,000	(\$4,813)	-5.67%	\$0	0.00%	Added 20k for reclaimed pond cleaning	
041.340.53600.46050	Distribution System Maintenance Repair and Equipment	\$14,998	\$25,000	\$8,795	\$4,397	\$13,192	\$20,000	\$6,808	51.61%	(\$5,000)	-20.00%		x
041.340.53600.61000	Meters New & Replacement	\$95,941	\$60,000	\$21,219	\$10,609	\$31,828	\$60,000	\$28,172	88.51%	\$0	0.00%	replace 3 and 4" meters -49k	x
<u>Irrigation System</u>		\$447,366	\$430,000	\$212,458	\$106,229	\$318,687	\$454,000	\$135,313	42.46%	\$24,000	5.58%		

Dunes

Community Development District

Dunes							VARIANCE FROM		VARIANCE FROM				
Community Development District		Water and Sewer Fund					2021 Projected Budget		2021 Adopted Budget				
Expense Code	Description	Actuals thru 9/30/2020	Adopted Budget FY 2021	Actual Thru 5/31/2021	Projected Next 4 Months	Total Projected 9/30/2021	Proposed Budget FY 2022	\$ Inc/(Dec) from prev. FY	% Inc/(Dec) from prev. FY	\$ Inc/(Dec) from prev. FY	% Inc/(Dec) from prev. FY	Comments	GLP Review
<u>Contribution to Reserves &amp; General Fund</u>													
041.310.51300.63100	Renewal and Replacement	\$66,299	\$236,400	\$51,070	\$185,330	\$236,400		(\$236,400)	-100.00%	(\$236,400)	-100.00%	Reserve Study Number	x
Contribution to Reserves		\$66,299	\$236,400	\$51,070	\$185,330	\$236,400	\$0	(\$236,400)	-100.00%	(\$236,400)	-100.00%		
TOTAL OPERATING EXPENSES		\$2,873,984	\$3,275,969	\$1,905,112	\$1,062,967	\$2,968,079	\$3,075,926	\$107,846	3.63%	(\$200,043)	-6.11%		
<u>Non-Operating Revenue (Expenses)</u>													
041.300.22300.10000	Connection Fees - (W/S paid to HDOA)	\$0	(\$21,000)	\$0	\$0	\$0	(\$30,000)	(\$30,000)	#DIV/0!	(\$9,000)	42.86%		x
041.300.36900.10200	Non Operating Revenue - from W&S Surplus Account	\$129,553	\$536,349	\$0	\$567,992	\$567,992	\$595,000	\$27,008	4.75%	\$58,651	10.94%	Balance	
041.300.33700.30000	Grant Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	#DIV/0!		x
041.300.36100.10000	Interest Income	\$49,451	\$125,000	\$4,837	\$2,418	\$7,255	\$7,000	(\$255)	-3.52%	(\$118,000)	-94.40%		x
041.310.51300.64000	Capital Improvements (See Capital Improvements List)	(\$550,399)	(\$430,000)	(\$285,951)	(\$144,049)	(\$430,000)	(\$545,000)	(\$115,000)	26.74%	(\$115,000)	26.74%		
041.310.51300.64001	Contribution to Capital Facilities Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	#DIV/0!		x
041.300.58100.10000	Contribution to General Fund	(\$140,000)	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	#DIV/0!		x
Non-Operating Revenue (Expenses)		(\$511,395)	\$210,349	(\$281,114)	\$426,361	\$145,247	\$27,000	(\$118,247)	-81.41%	(\$183,349)	-87.16%		
NET INCOME		\$0	\$0	(\$137,175)	\$344,907	\$207,732	\$221	(\$207,511)	-99.89%	\$221	#DIV/0!		

BUDGET HIGHLIGHTS FY 2022

1. Payroll includes an average 3 % increase over last FY Budget.
2. See Capital Improvements List.
- 3.Transfer

\$0

from W & S Fund Surplus to General Fund per Opinion of Counsel and Grau's letter.
4. # Health Insurance is now based on a calendar year due to the ACA. We won't get new rates until November. The amount is an estimate of the cost.
5. ## Liability Insurance premium is an estimate, but it should be very close to the final cost.

NOTES:

At the beginning of FY2021 the unrestricted fund balance was:

\$3,855,263

The projected net income for FY2021 is:

\$207,732

and will be added to the fund balance.

In FY 2021:

\$595,000

of that unrestricted fund balance is planned to be utilized for identified capital projects.

The balance of the net income will remain in the fund's reserve balance of:

\$3,718,257

\* for working capital, cost prohibited insurable events, future capital projects and rate stabilization.

\* From Current Unaudited Financial Statements

Dunes  
Community Development District

Dunes Community Development District							VARIANCE FROM		VARIANCE FROM		Comments	GLP Review	
							2021 Projected Budget		2021 Adopted Budget				
							\$ Inc/(Dec)	% Inc/(Dec)	\$ Inc/(Dec)	% Inc/(Dec)			
Expense Code	Description	Actuals thru 9/30/2020	Adopted Budget FY 2021	Actual Thru 5/31/2021	Projected Next 4 Months	Total Projected 9/30/2021	from prev. FY	from prev. FY	from prev. FY	from prev. FY			
OPERATING REVENUES													
042.300.34900.10000	Toll Collections	\$1,488,902	\$1,695,750	\$1,180,825	\$590,412	\$1,771,237	\$1,695,750	(\$75,487)	-4.26%	\$0	0.00%		x
042.300.36900.10000	Miscellaneous	\$22,128	\$14,000	\$19,982	\$0	\$19,982	\$14,000	(\$5,982)	-29.94%	\$0	0.00%	license - European Village exp 9-30-22	x
							\$0	#DIV/0!					
TOTAL REVENUES		\$1,511,030	\$1,709,750	\$1,200,807	\$590,412	\$1,791,219	\$1,709,750	(\$81,469)	-4.55%	\$0	0.00%		
OPERATING EXPENSES													
Administrative													
042.310.51300.31100	Engineering	\$0	\$5,000	\$0	\$5,000	\$5,000	\$5,000	\$0	0.00%	\$0	0.00%		x
042.310.51300.31500	Attorney	\$4,643	\$10,000	\$2,888	\$1,444	\$4,332	\$10,000	\$5,668	130.85%	\$0	0.00%		x
042.310.51300.32200	Annual Audit	\$5,915	\$6,020	\$875	\$5,145	\$6,020	\$5,775	(\$245)	-4.07%	(\$245)	-4.07%		x
042.310.51300.34000	Management Fees	\$17,150	\$17,150	\$11,433	\$5,717	\$17,150	\$17,150	(\$0)	0.00%	\$0	0.00%		x
042.310.51300.49000	Bank Charges	\$3,852	\$4,500	\$3,352	\$1,676	\$5,029	\$4,500	(\$529)	-10.51%	\$0	0.00%		x
042.310.51300.49100	Contingencies	\$2,448	\$5,000	\$1,560	\$1,560	\$3,120	\$5,000	\$1,880	60.27%	\$0	0.00%	Lab/background checks	x
Administrative		\$34,009	\$47,670	\$20,108	\$20,542	\$40,650	\$47,425	\$6,775	16.67%	(\$245)	-0.51%		
Operating Expenses - Toll Facility													
042.320.54900.12000	Salaries	\$436,675	\$485,487	\$324,062	\$162,031	\$486,092	\$572,283	\$86,191	17.73%	\$86,796	17.88%	From employee schedule	
042.320.54900.12100	Consulting Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	#DIV/0!		x
042.320.54900.15000	Overtime and Special Pay	\$11,021	\$20,000	\$7,428	\$0	\$7,428	\$20,000	\$12,572	169.25%	\$0	0.00%		x
042.320.54900.21000	FICA Taxes	\$35,704	\$43,326	\$24,332	\$12,395	\$36,728	\$50,810	\$14,083	38.34%	\$7,484	17.27%		
042.320.54900.22000	Pension Plan	\$24,320	\$30,434	\$21,056	\$10,528	\$31,583	\$35,951	\$4,368	13.83%	\$5,517	18.13%		
042.320.54900.23000	Insurance Benefits (Medical) #	\$68,753	\$84,948	\$30,916	\$15,458	\$46,374	\$77,430	\$31,056	66.97%	(\$7,518)	-8.85%	Assumes 10% increase	x
042.320.54900.24000	Workers Compensation Insurance	\$8,096	\$13,320	\$14,813	\$3,269	\$18,082	\$13,986	(\$4,096)	-22.65%	\$666	5.00%	Assumes 5% increase	x
042.320.54900.34300	Contractual Support	\$78,409	\$70,000	\$17,606	\$8,803	\$26,409	\$70,000	\$43,591	165.06%	\$0	0.00%	add etransit yearly contract sup of \$46k	
042.320.54900.34500	Payroll Processing Fee	\$32,055	\$32,000	\$22,205	\$11,102	\$33,307	\$34,000	\$693	2.08%	\$2,000	6.25%	New ADP system	x
042.320.54900.34600	Credit Card Processing Fee	\$18,279	\$24,000	\$18,252	\$9,126	\$27,378	\$30,000	\$2,622	9.58%	\$6,000	25.00%	expect more \$ w/in booth cc processing	x
042.320.54900.40000	Travel Expenses	\$661	\$1,000	\$0	\$0	\$0	\$1,000	\$1,000	#DIV/0!	\$0	0.00%		x
042.320.54900.41000	Telephone	\$4,242	\$6,000	\$2,985	\$1,492	\$4,477	\$6,000	\$1,523	34.01%	\$0	0.00%		x
042.320.54900.42500	Printing	\$3,904	\$5,000	\$3,908	\$1,954	\$5,861	\$5,000	(\$861)	-14.70%	\$0	0.00%		x
042.320.54900.43000	Utility Services	\$17,943	\$18,000	\$11,439	\$5,720	\$17,159	\$18,000	\$841	4.90%	\$0	0.00%		
042.320.54900.45000	Insurance ##	\$72,072	\$86,487	\$74,760	\$0	\$74,760	\$99,460	\$24,700	33.04%	\$12,973	15.00%	Waiting on final #'s 15% increase	x
042.320.54900.45001	Insurance Claims	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	#DIV/0!	Toll arm case is pending	x
042.320.54900.46000	Repairs & Maintenance	\$93,868	\$85,000	\$37,239	\$18,619	\$55,858	\$85,000	\$29,142	52.17%	\$0	0.00%	Includes press wash	x
042.320.54900.46002	Repairs & Maintenance-Parkway	\$160,732	\$170,000	\$101,232	\$50,616	\$151,848	\$170,000	\$18,152	11.95%	\$0	0.00%	raise tree canopy and replace juniper	x
042.320.54900.46100	DOT mandated Bridge Inspection (Required in 2021)	\$0	\$25,000	\$0	\$25,000	\$25,000	\$0	(\$25,000)	-100.00%	(\$25,000)	-100.00%	KCA Proposal	x
042.320.54900.51000	Office Supplies	\$3,524	\$4,000	\$1,711	\$856	\$2,567	\$4,000	\$1,433	55.84%	\$0	0.00%		x
042.320.54900.52000	Operating Supplies	\$23,269	\$22,000	\$12,276	\$6,138	\$18,413	\$22,000	\$3,587	19.48%	\$0	0.00%	Includes clothes/Pandemic supplies	x
Operating Expenses - Toll Facility		\$1,093,526	\$1,226,002	\$726,219	\$343,107	\$1,069,326	\$1,314,920	\$245,595	22.97%	\$88,918	7.25%		
SUBTOTAL OPERATING EXPENSES		\$1,127,534	\$1,273,672	\$746,327	\$363,649	\$1,109,976	\$1,362,345	\$252,369	22.74%	\$88,673	6.96%		

Dunes  
Community Development District

Dunes Community Development District							VARIANCE FROM 2021 Projected Budget		VARIANCE FROM 2021 Adopted Budget		Comments	GLP Review		
		Actuals thru 9/30/2020	Adopted Budget FY 2021	Actual Thru 5/31/2021	Projected Next 4 Months	Total Projected 9/30/2021	Bridge Fund	Proposed Budget FY 2022	\$ Inc/(Dec) from prev. FY	%Inc/(Dec) from prev. FY			\$ Inc/(Dec) from prev. FY	%Inc/(Dec) from prev. FY
Expense Code	Description													
<u>Contribution to Reserves &amp; Community Projects</u>														
042.320.54900.65000	Maintenance Reserves	\$0	\$0	\$0	\$0	\$0	\$5,000	\$5,000	#DIV/0!	\$5,000	#DIV/0!	Balancing		
042.320.54900.64000	Community Projects Transfer from Surplus Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	#DIV/0!			
042.310.51300.64002	Parkway Capital Expenditures	\$1,500	\$25,000	\$0	\$25,000	\$25,000	\$25,000	\$0	0.00%	\$0	0.00%	Fix lights/Tree trimming/Sidewalks		
<u>Maintenance Reserves &amp; Community Projects</u>		<u>\$1,500</u>	<u>\$25,000</u>	<u>\$0</u>	<u>\$25,000</u>	<u>\$25,000</u>	<u>\$30,000</u>	<u>\$5,000</u>	<u>20.00%</u>	<u>\$5,000</u>	<u>20.00%</u>			
<u>Non Operating Revenue (Expenses)</u>														
042.300.36100.11000	Interest Income	\$139,329	\$200,000	\$10,495	\$5,247	\$15,742	\$12,000	(\$3,742)	-23.77%	(\$188,000)	-94.00%		x	
042.300.36900.10400	Asset Contribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	#DIV/0!			
042.320.54900.64000	Capital Improvements <b>(New Toll System)</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	#DIV/0!			
042.320.54900.64000	Capital Improvements	(\$1,489,680)	(\$1,700,000)	(\$425,257)	\$0	(\$425,257)	(\$40,000)	\$385,257	-90.59%	\$1,660,000	-97.65%			
042.300.38100.10000	Transfer from Surplus Funds	\$1,189,354	\$1,506,372	\$0	\$170,722	\$170,722	\$0	(\$170,722)	-100.00%	(\$1,506,372)	-100.00%	Balancing		
042.300.38100.10000	Transfer to General Fund	(\$221,000)	(\$417,450)	(\$417,450)	\$0	(\$417,450)	(\$290,000)	\$127,450	-30.53%	\$127,450	-30.53%			
<u>TOTAL NON OPERATING REVENUE (EXPENSES)</u>		<u>(\$381,996)</u>	<u>(\$411,078)</u>	<u>(\$832,213)</u>	<u>\$175,969</u>	<u>(\$656,243)</u>	<u>(\$318,000)</u>	<u>\$338,243</u>	<u>-51.54%</u>	<u>\$93,078</u>	<u>-22.64%</u>			
<u>NET INCOME</u>		<u>(\$0)</u>	<u>\$0</u>	<u>(\$377,733)</u>	<u>\$377,733</u>	<u>\$0</u>	<u>(\$595)</u>	<u>(\$595)</u>	<u>-559092.38%</u>	<u>(\$595)</u>	<u>#DIV/0!</u>			

BUDGET HIGHLIGHTS FY 2022

1. Revenues based on past FY projections and revenues as Cash trips are declining, Bpass trips are increasing, and vehicle trips are increasing as such the income has not stabilized.
2. Payroll includes an average 3% increase over last FY Budget.
3. Maintenance Reserves based on Engineering and Financial Consultant's recommendation.
4. Transfer \$290,000 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.

NOTES:

At the beginning of FY2021 the unrestricted fund balance was: \$10,846,933

The projected net income for FY2021 is: \$0 and will be added to the fund balance.

In FY 2021: \$0 of that unrestricted fund balance is planned to be utilized for identified capital projects.

The balance of the net income will remain in the fund's reserve balance of: \$9,505,537 \* for working capital, cost prohibited insurable events, future capital projects and rate stabilization. For future Bridge repair a portion of the unrestricted funds will be utilized in conjunction with bond financing.

\* From Current Unaudited Financial Statements

DUNES COMMUNITY DEVELOPMENT DISTRICT  
EMPLOYEE SCHEDULE FY 2022

Adopted Previous FY									2021 - 2022					
			Anniv.	Current	Date	Pay Raise	New	Eligible For	Estim.	Estim.	Annual Budget Distribution			
Name	Position	FT/PT	Date	Rate	Due	Amt.	Rate	Ins.- I, Ret.- R	Weekly Hours	Annual Wage	Utility	General Fund	Bridge	
Alvarado, Maribel	W/WW, OM	FTE	4/9/2007	2,642.25	4/21	79.27	2,721.52	I,R	1	70,772	38,925	14,154	17,693	
Oakes, David	W/WW	FT	1/23/2012	29.43	1/21	0.88	30.31	I,R	40	63,076	63,076			
Boss, David	W/WW	FTE	12/1/2006	3,935.95	12/20	118.08	4,054.03	I,R	1	105,404	105,404			
Morales, Tracy	Admin. Assist.	FT	7/6/2016	18.13	7/21	0.54	18.67	I,R	40	38,844	29,133	9,711		
Ricci, Linda	Admin. Assist.	FT	2/10/2021	17.00	2/22	0.51	17.51	I,R	32	29,120	21,840	7,280		
Brill, Cory	W/WW	FT	2/21/2006	3,076.92	10/20	92.31	3,169.23	I,R	1	82,394	49,436	16,479	16,479	
Mendonsa, Justin	W/WW	FT	4/27/2016	22.05	4/21	0.66	22.71	I,R	40	47,216	42,494	4,722		
Huckle, Chris	W/WW	FT	7/14/2000	24.02	7/21	0.72	24.74	I,R	40	51,480	41,184	10,296		
Morris, Tim	W/WW, PS	FT	10/1/2007	31.49	10/20	0.94	32.43	I,R	40	67,444	67,444			
Greiner, Joshua	W/WW	FT	10/23/2017	19.28	10/20	1.00	20.28	I,R	40	42,172	42,172			
Peugh, Gregory	Dist. Mgr.	FTE	8/21/2017	6,478.61	8/21	194.36	6,672.97	I,R	1	173,497	69,399	52,049	52,049	
Open Field Tech	W/WW, FS	FTE	04/01/01	18.00	4/21	0.54	18.54	I,R	40	38,584	34,726	3,858		
David Ponitz	Utility Mgr	FTE	8/10/2018	5,152.46	8/21	154.57	5,307.03	I,R	1	137,983	103,487	20,697	13,798	
Eric Stodola	W/WW	FT	4/23/2018	24.11	8/21	0.72	24.83	I,R	40	51,636	51,636			
McMillen, Austin	W/WW	FT	11/14/2016	20.20	10/20	0.61	20.81	I,R	40	43,264	38,938	4,326		
OVERTIME AND SPECIAL PAY FOR BRIDGE AND WATER/WASTEWATER											58,000	38,000		20,000
Lumbra, Michael	Asst. Br Mgr	FT	11/28/2016	21.86	10/21	0.66	22.52	I,R	40	46,852			46,852	
Vatrano, Michele	Toll Coll.	PT	6/15/2020	11.33	10/21	1.93	13.26		16	11,024			11,024	
Pawlukiewicz, Leon	Toll Coll.	PT	3/6/2019	11.67	10/21	1.99	13.66		16	11,388			11,388	
Hagenberg, William	Toll Coll.	PT	1/21/2003	18.73	10/21	3.19	21.92		16	18,252			18,252	
Ausbrook, Robert	Bridge Mgr.	FTE	5/9/2002	2,848.21	5/21	85.45	2,933.66	I,R	1	76,284			76,284	
DeFranco, Charles	Toll Coll.	FT	6/25/2019	12.36	10/21	2.39	14.75	I,R	40	30,680			30,680	
Bukovack, Stephen	Toll Coll.	FT	10/25/2013	16.75	10/21	0.86	17.61	I,R	40	36,608			36,608	
Hylton, Leonardo	Toll Coll.	FT	8/18/2017	19.28	10/21	0.58	19.86	I,R	40	41,288			41,288	
Vanhoutte, Kendall	Toll Coll.	FT	1/2/2020	12.36	10/21	1.96	14.32	I,R	40	29,796			29,796	
Oberlin, Kenneth	Toll Coll.	FT	2/19/2014	17.36	10/21	0.52	17.88	I,R	40	37,180			37,180	
Oberle, Raymond	Toll Coll.	PT	11/18/2012	14.35	10/21	2.45	16.80		24	20,956			20,956	
Vardakas, Harry	Toll Coll.	PT	8/24/2020	11.33	10/21	1.93	13.26		8	5,512			5,512	
Sapp, Michael	Toll Coll.	PT	12/20/2008	16.15	10/21	1.15	17.30		16	14,404			14,404	
Jurczak, Steven	Toll Coll.	FT	3/18/2019	13.70	10/21	1.05	14.75	I,R	40	30,680			30,680	
Cheseldine, Ann	Toll Coll.	PT	9/9/2014	13.52	10/21	2.31	15.83		13	10,712			10,712	
Haynes, Steven	Toll Coll.	PT	5/6/2018	12.02	10/21	2.05	14.07		16	11,700			11,700	
Lewis, Janice	Toll Coll.	PT	12/10/2020	11.33	10/21	1.93	13.26		8	5,512			5,512	
Miller, Caroline	Toll Coll.	PT	11/17/2020	11.00	10/21	2.26	13.26		8	5,512			5,512	
Keith, Dee	Toll Coll.	PT	4/24/2019	11.67	10/21	1.99	13.66		24	17,056			17,056	
Bell, Lynda	Toll Coll.	PT	3/30/2020	11.33	10/21	1.93	13.26		8	5,512			5,512	
Tursi, Richard	Toll Coll.	PT	3/16/2021	11.67	10/21	1.21	12.88		8	5,356			5,356	
									462					
FY 2022 Budget assumes all highlighted employees receive an increase at inception of fiscal year.									Total Year	\$1,573,150	\$837,294	\$143,573	\$592,283	
Retirement Contribution											\$114,420			
W/WW Budget											66,984			
Bridge Budget											35,951			
General Fund											11,486			
Employees Covered by Med. Ins.											23			
W/WW Budget											15			
Bridge Budget											8			
Total hours per week									462.00	Budgeted weekly hours Bridge	502			
Bridge Scheduling:				hrs/day	hrs/wk									
6:00am-2:30pm shift				24	168.00									
2:00pm-10:30pm shift				24	168.00									
10:00 pm - 6:30 am shift				8	56.00									
Additional help as needed/special circumstances					70.00									

DCDD FY 2022  
CAPITAL IMPROVEMENTS

WATER AND SEWER BUDGET			Comments
Current FY Capital Improvements:		Cost	
W-1	VT SCADA (Supervisory Control and Data Acquisition)	\$ 100,000.00	Upgrade to the system that runs our plants to prevent WTP cyber attack
W-2	Bulk Chemical Tanks/CL2 Feed Tanks/New piping	\$ 125,000.00	Reaching their end of life
W-3	Vactor Trailer/Valve Turner	\$ 80,000.00	Existing Vactor has reached end of life. This will also help turn the valves in the system
W-4	Reclaimed System Pump at PC WWTP 1	\$ 100,000.00	
W-5	Crew cab pickup	\$ 15,000.00	Would only buy if Journey and old F350 can be traded in
W-6	Pump Station Rehabilitation	\$ 125,000.00	
W-7			
W-8			
Current FY Capital Improvements Total=		\$ 545,000.00	
Next 5 Years Capital Improvements			
W-A	Collection System Improvements Emergency Pumping Systems 2 remaining	\$ 280,000.00	Added 1 additional pony pump/Total of 9
W-B	Pump Station Rehabilitation 1 every other year (\$125,000 per PS) Total PS's to rehab =22	\$ 375,000.00	
W-C	Vehicle/Equipment Replacement next 5 years	\$ 330,000.00	
W-D	Scrubber	\$ 125,000.00	May need to accelerate
W-E	Residential Reclaimed PS / AC Improvements	\$ 250,000.00	
W-F	Influent PS and Reject PS Piping Improvements	\$ 70,000.00	
W-G	Reclaimed Water System North South Valve Split w/HD lake connection	\$ 330,000.00	200' 10" directional under Jungle Hut plus 1,200 LF of open cut 8"/\$110K for valves
W-H	Bulk Tank Replacement	\$ 25,000.00	
Next 5 Years Capital Improvements Total=		\$ 1,785,000.00	
PROJECTS BEYOND THE 5 YEAR WINDOW			
1	Replace PC to DCDD Reuse Line (20,000 LF)	\$ 3,000,000.00	
2	Water Distribution System Improvements (Hammock Beach, Yacht Harbor Village)/Engineering	\$ 250,000.00	
3	ARB Fixed Base Gateway Meter Reading	\$ 146,000.00	
4	Fence for Water/WW Plant Site	\$ 40,000.00	
5	SCADA for the Pump Stations	TBD	
TOTAL=		\$ 3,436,000.00	

DCDD FY 2022  
CAPITAL IMPROVEMENTS

BRIDGE BUDGET			
Current FY Capital Improvements:			Cost
B-1	Milling and Resurfacing Engineering		\$ 40,000.00
B-2			
B-3			
Current FY Capital Improvements Total=			\$ 40,000.00
Next 5 Years Capital Improvements			
B-A	Milling and Resurfacing of Hammock Dunes Parkway and Camino del Mar (2023)/CEI		\$ 1,750,000.00
B-B	Improve 4 way stop to a Signalized Intersection		\$ 1,300,000.00
Next 5 Years Capital Improvements Total=			\$ 3,050,000.00

Design FY 22 and Bid/Resurface early FY 23 when traffic is lowest

DCDD FY 2022  
CAPITAL IMPROVEMENTS

GENERAL FUND BUDGET		
Current FY Capital Improvements:		Cost
G-1		
Current FY Capital Improvements Total=		\$ -
Next 5 Years Capital Improvements		
G-A		
Next 5 Years Capital Improvements Total=		\$ -



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

	PHASE	\$
MAINTENANCE ASSESSMENT		197,000
INTEREST INCOME & <i>SURPLUS</i>		48,838
TRANSFERS APPLIED TO ADMINISTRATION EXPENSE		195,750
TRANSFERS APPLIED TO MAINTENANCE EXPENSE		94,250
TOTAL REVENUES		535,838
SUBTOTAL ADMIN. EXPENDITURES	ALL	306,772
PHASE 1 & 2 MAINTENANCE EXPENSES	PH 1&2	231,000
PHASE 3 MAINTENANCE EXPENSES	PH 3	0
SUBTOTAL MAINTENANCE EXPENDITURES		231,000
TOTAL EXPENDITURES		537,772
NET INCOME		-1,935
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		36.63%

			2021	2020
	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, 2020 - JUNE 30, 2021**  
**FOR BUDGET FY 2021 RATES**

		Average daily usage (gpd)	# of acc'ts Jun 30, 2019	2020-2021 additions	Revenue producing 2019-2020 accounts	AC/acct per mo	Commodity Charge per 1000 gal	Monthly AC Revenue	Monthly Commodity Revenue	Total Monthly Revenue	Total Gallons Per Day
<b>PHASE I &amp; PHASE II</b>											
I P01	POT IRRIGATION 5/8	692	7		7	\$47.66	\$2.42	\$334	\$352	\$685	4,847
I P02	POT IRRIGATION 1"	0	0		0	\$119.14	\$2.42	\$0	\$0	\$0	0
I P03	POT IRRIGATION 1.5"	3,762	4		4	\$238.29	\$2.42	\$953	\$1,093	\$2,046	15,049
I P04	POT IRRIGATION 2"	20,562	2		2	\$381.26	\$2.42	\$763	\$2,986	\$3,748	41,124
I P05	POT IRRIGATION 3"	25,163	1		1	\$714.86	\$2.42	\$715	\$1,827	\$2,542	25,163
<b>Subtotal Potable Irrigation</b>			<b>14</b>		<b>14</b>	<b>Potable Irrigation</b>		<b>\$2,764</b>	<b>\$6,257</b>	<b>\$9,021</b>	<b>86,183</b>
I 001	EFFL. IRRIGATION 5/8 SM	607	243	5	248	\$17.33	\$0.80	\$4,298	\$3,612	\$7,910	150,489
IA01	EFFL. IRRIGATION 5/8 MED	935	313	5	318	\$17.33	\$0.80	\$5,511	\$7,137	\$12,648	297,393
IB01	EFFL. IRRIGATION 3/4 LRG	2,034	170	5	175	\$17.33	\$0.80	\$3,033	\$8,543	\$11,575	355,942
I MO2	MIN. M.F./UNITS	0	152		152	\$17.33	\$0.80	\$2,634	\$0	\$2,634	0
I 002	EFFL. IRRIGATION 1"	1,388	13		13	\$43.33	\$0.80	\$563	\$433	\$996	18,043
I 003	EFFL. IRRIGATION 1.5"	3,792	10		10	\$86.65	\$0.80	\$867	\$910	\$1,777	37,923
I 004	EFFL. IRRIGATION 2.0"	8,064	27		27	\$138.64	\$0.80	\$3,743	\$5,225	\$8,969	217,724
I 005	EFFL. IRRIGATION 3.0"	16,407	8		8	\$259.95	\$0.80	\$2,080	\$3,150	\$5,230	131,258
I 006	EFFL. IRRIGATION 4.0"	26,243	7		7	\$433.25	\$0.80	\$3,033	\$4,409	\$7,442	183,703
I 100	EFFL. IRRIGATION HDGC	206,661	1		1	\$10,398.00	\$0.40	\$10,398	\$2,480	\$12,878	206,661
I 101	EFFL. IRRIGATION-OHGC	289,435	1		1	\$2,339.35	\$0.40	\$2,339	\$3,473	\$5,813	289,435
I 999	CONSUMPTION ONLY DCDD	51,482	0		1	\$0.00			\$0	\$0	51,482
<b>Subtotal Irrigation Accounts</b>			<b>973</b>		<b>988</b>	<b>Effluent Irrigation</b>		<b>\$41,263</b>	<b>\$45,629</b>	<b>\$86,892</b>	<b>2,026,237</b>
S M02	SEWER MIN. M.F./UNIT	0	1,290		1,290	\$17.33		\$22,356		\$22,356	0
S 011	SEWER RESIDENTIAL	132	1,171	15	1,186	\$17.33	\$2.73	\$20,553	\$12,838	\$33,391	156,750
S 012	SEWER RES 1"	194	21		21	\$17.33	\$2.73	\$364	\$334	\$698	4,080
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	831	21		21	\$17.33	\$3.83	\$364	\$2,005	\$2,369	17,446
S 002	SEWER NON RES 1"	1,311	5		5	\$43.33	\$3.83	\$217	\$753	\$970	6,557
S 003	SEWER NON RES 1.5"	458	1		1	\$86.65	\$3.83	\$87	\$53	\$139	458
S 004	SEWER NON RES 2"	1,428	7		7	\$138.64	\$3.83	\$970	\$1,149	\$2,119	9,996
S 005	SEWER NON RES 3"	1,648	2		2	\$259.95	\$3.83	\$520	\$379	\$899	3,296
S 020	SEWER MULTI FAM RES.	4,880	32		32		\$2.73	\$0	\$12,790	\$12,790	156,162
<b>Subtotal Sewer Accounts</b>			<b>2,550</b>		<b>2,565</b>	<b>Sewer</b>		<b>\$45,431</b>	<b>\$30,300</b>	<b>\$75,730</b>	<b>354,746</b>
W A01	AVAIL CHARGE 1.5 DU	0	1		1	\$0.00		\$0		\$0	0
W A02	AVAIL CHARGE (Phase I Lots)	0	71	6	65	\$38.89		\$2,528		\$2,528	0
W A03	AVAIL CHARGE (Phase II Lots)	0	480	9	471	\$14.69		\$6,919		\$6,919	0
W A09	AVAIL CHARGE W/S ONLY	0	4		4	\$30.02		\$120		\$120	0
<b>Subtotal Availability Charge Accounts</b>			<b>552</b>		<b>537</b>	<b>Availability Charges</b>		<b>\$9,447</b>		<b>\$9,447</b>	
W M02	WATER MIN M.F./UNIT	0	1,282		1,282	\$17.33		\$22,217		\$22,217	0
W F01	FIRELINE BY-PASS 5/8"	1	41		41	\$17.33	\$2.42	\$711	\$4	\$714	50
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"	678	26		26	\$17.33	\$2.42	\$451	\$1,279	\$1,730	17,618
W 002	WATER NONRESID. 1"	1,568	6		6	\$43.33	\$2.42	\$260	\$683	\$943	9,407
W 003	WATER NONRESID. 1.5"	458	1		1	\$86.65	\$2.42	\$87	\$33	\$120	458

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

		Average	# of acc'ts	2020-2021	Revenue	AC/acct	Commodity	Monthly	Monthly	Total	Total
		daily usage	Jun 30, 2019	additions	producing	per mo	Charge	AC	Commodity	Monthly	Gallons
PHASE I & PHASE II		(gpd)			accounts		per 1000 gal	Revenue	Revenue	Revenue	Per Day
W 004	WATER NONRESID. 2"	1,026	6		6	\$138.64	\$2.42	\$832	\$447	\$1,279	6,154
W 005	WATER NONRESID. 3"	1,648	2		2	\$259.95	\$2.42	\$520	\$239	\$759	3,296
W 011	WATER RESIDENTIAL	143	1,170	15	1,185	\$17.33	\$2.42	\$20,536	\$12,340	\$32,876	169,975
W 012	WATER RESID. 1"	200	22		22	\$43.33	\$2.42	\$953	\$320	\$1,273	4,401
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.	5,224	32		32		\$2.42	\$0	\$12,137	\$12,137	167,174
W 888	CONSUMPTION ONLY DCDD	14,595	1		1	\$0.00		\$0	\$0	\$0	14,595
W 999	CONSUMPTION ONLY DCDD	1,846	5		5	\$0.00		\$0	\$0	\$0	9,230
Subtotal Water Accounts			2,594		2,609	Water (Excl. Potable Irr.)		\$46,566	\$27,481	\$74,047	402,357

MONTHLY CHG.	\$142,706	\$103,410	\$246,116
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ANNUAL MIN. CHG.	\$1,712,471	
ANNUAL COMMODITY CHG.		\$1,240,926
ANNUAL TOTAL REVENUES		\$2,953,397
METER FEES		\$8,000
INTEREST INCOME		\$7,000
BACKFLOW PREV.		\$100
MISCELLANEOUS INCOME		\$5,000
CITY OF PALM COAST LEASE		\$40
SUBTOTAL (CONNECTION FEES EXCLUDED)		\$2,973,537
ALLOWANCE FOR UNCOLLECTABLE ACCOUNTS		(\$20,000)
CONNECTION FEES 6 WATER, SEWER & IRR. PHASE I)		\$27,000
TOTAL REVENUE (CONNECTION FEES INCLUDED)		\$2,980,537

SUMMARY PER MONTH:				gal./day
Water	\$56,013	\$27,481	\$83,494	402,357
Wastewater	\$45,431	\$30,300	\$75,730	354,746
Effluent Reuse	\$28,525	\$42,310	\$70,836	1,530,140
Golf Course	\$12,737	\$5,953	\$18,691	496,096
Subtotal	\$142,706	\$106,045	\$248,751	

SUMMARY PER YEAR:			
Water	\$672,152	\$329,777	\$1,001,930
Wastewater	\$545,167	\$363,595	\$908,762
Effluent Reuse	\$342,303	\$507,726	\$850,029
Golf Course	\$152,848	\$71,438	\$224,286
Subtotal	\$1,712,471	\$1,272,535	\$2,985,007

DCDD VEHICLE/EQUIPMENT REPLACEMENT SCHEDULE

NO.	EQUIPMENT	IN SERVICE DATE	ANTICIPATED REPLACEMENT CYCLE (YEARS)	ANTICIPATED REPLACEMENT FY	ORIGINAL COST	COMMENTS	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29
1		2016	10	2026	10,000	Will not replace/use dump truck								
2	FORD F-450 UTILITY TRUCK W/AUTOCRANE	2019	10	2029	40,000									71,000
3	GATOR 2	2020	10	2030	9,000									
4	GATOR	09-10	10	2021	11,000						16,000			
5	JOHN DEERE BACKHOE/LOADER	07-08	15	2024	48,000				120,000					
6	PICKUP TRUCK 2 - 2009 FORD RANGER 4X4 (BRIDGE TRUCK)	08-09	N/A	2024	22,000									
7	PICKUP TRUCK 4 - 2017 GMC SIERRA	2017	10	2027	26,000							26,000		
8	PICKUP TRUCK 5 - 2017 CHEVY SILVERADO	2017	10	2027	26,000							26,000		
9	SUV 1 - 2016 DODGE JOURNEY	2016	10	2026	20,000						25,000			
10	SKIFF MOTOR AND TRAILER - Carolina skiff w/Magic tilt	2009	15+	2024	6,000					6,000				
11	PICKUP TRUCK 6 - PAUL'S TRUCK	2018	10	2028	28,000								28,000	
12	GENERATOR 1 - Generac***	2001		2021	19,000					50,000				
13	PORTABLE PUMP 1 - Godwin	2013	10	2023	36,000			36,000						
14	VACTOR TRAILER**	2005		2021	18,000		80,000							
15	TOTE TRAILER - BIG TEX 5X8 1 AXLE	2021	10	2031	2,000									
16	JETTER TRAILER - AMERICAN PRIDE/HUSTLER 10'	2016	10	2026	25,000						25,000			
17	MINI TRACKHOE	2019	10	2029	64,000									64,000
18	DUMPTRUCK	2019	10	2029	78,000									78,000
19	PICKUP TRUCK 7 - 2020 CHEVY COLORADO (4X4)	2020	10	2030	31,000									
20	TRACKHOE TRAILER	2019	10	2029	7,000									7,000
21	FORD F-350 CRANE TRUCK	2009			29,000	Will not replace/Trade in on crew cab								
22	PROPOSED CREW CAB PICKUP	2022	10	2032	35,000	Trade Journey in on this	15,000							
TOTALS=					590,000		95,000	36,000	120,000	56,000	66,000	52,000	28,000	220,000

DCDD PUMP STATION REHABILITATION SCHEDULE

L/S No.	PUMP STATION	IN SERVICE DATE	ANTICIPATED REPLACEMENT FY	ANTICIPATED COST	COMMENTS	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30
1	Granada Dr.	1990	2025	\$ 125,000								\$ 125,000		
2	Granada Dr. and Vilano Ct.	1990	2026	\$ 125,000									\$ 125,000	
3	Rue Grande Mer	1990	2027	\$ 125,000										\$ 125,000
4	Camino Del Mar	1990	2033	\$ -										\$ 125,000
5	300 Camino Del Sol	1990	2021	\$ 125,000	Need to Raise						\$ 125,000			
6	Camino Del Rey ( Triplex )	1990	2028	\$ 125,000										
7	La Costa	1995	2029	\$ 125,000										
8	Madeira	1991	2030	\$ 125,000	Need To Raise									
9	Hammock Dunes Sales Center	1993	2031	\$ -										
10	34 Island Estates Parkway	1990	2020	\$ -	Rehabbed in 2021									
11	84 Island Estates Parkway	1990	2021	\$ 125,000		\$ 125,000								
12	128 Island Estates Parkway	1990	2022	\$ 125,000				\$ 125,000						
13	172 Island Estates Parkway	1990	2023	\$ 125,000						\$ 125,000				
14	San Gabriel	1990	2032	\$ -										
15														
16														
17														
18														
19														
20														
21														
22														
23														
24														
25														
26														
TOTALS=				\$ 1,250,000		\$ 125,000	\$ -	\$ 125,000	\$ -	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000

DCDD PONY PUMP INSTALLATION SCHEDULE

L/S No.	PUMP STATION	IN SERVICE DATE	ANTICIPATED REPLACEMENT FY	ANTICIPATED COST	COMMENTS	FY22	FY23	FY24
1	Hammock Beach Parkway	1990	2021	\$ 140,000				\$ 140,000
2	Ocean Way		2022	\$ -				
3	Camino Del Mar		2023	\$ 140,000			\$ 140,000	
TOTALS=				\$ 280,000			\$ 140,000	\$ 140,000

FUND BALANCES

WATER AND SEWER ACCOUNT		
W-1	STARTING BALANCE AS OF 6-1-21	\$ 4,075,425.80
W-2	FY 21 EXPENDITURES	\$ (200,000.00)
W-3	FY 22 EXPENDITURES	\$ (545,000.00)
W-4	FY 23-27 EXPENDITURES	\$ (1,785,000.00)
W-5	CONTRIBUTIONS TO RESERVES 23-27	\$ 2,500,000.00
ENDING BALANCE=		\$ 4,045,425.80

BRIDGE ACCOUNT		
Current FY Capital Improvements:		Cost
B-1	STARTING BALANCE AS OF 6-1-21	\$ 10,753,376.36
B-2	FY 21 EXPENDITURES	\$ (1,400,000.00)
B-3	FY 22 EXPENDITURES	\$ (40,000.00)
B-4	FY 23-27 EXPENDITURES	\$ (3,050,000.00)
B-5	CONTRIBUTIONS TO RESERVES 23-27	\$ 1,250,000.00
ENDING BALANCE=		\$ 7,513,376.36

GENERAL FUND ACCOUNT		
Current FY Capital Improvements:		Cost
G-1	STARTING BALANCE AS OF 6-1-21	\$ 313,758.51
G-2	FY 21 EXPENDITURES	\$ -
G-3	FY 22 EXPENDITURES	\$ -
G-4	FY 23-27 EXPENDITURES	\$ -
G-5	TRANSFERS IN	
ENDING BALANCE=		\$ 313,758.51

TOTAL ALL FUNDS= \$ 11,872,560.67

*D.*



- Engineer Report

### **HD Parkway - ICWW Bridge - Repair Plans**

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

Final plans and bid documents were completed with costs estimated by the Engineer at \$ 1.131 Million. In October 2020, the Board approved the Engineer's (KCA) recommendation for contract award to lowest qualified bidder, Sieg & Ambachtsheer, DeLand, FL, in the amount of \$824,950. The Board also approved an engineering proposal from KCA/ Kissinger Campo Construction Services (KCCS) for Construction Engineering and Inspection (CEI) Services for oversight of the bridge repair project for a not to exceed amount of \$90,285. A preconstruction conference was held on November 4, 2020 and a Notice to Proceed date of February 8, 2021 was established with the Contractor. The Engineer approved the Contractor's Project Work Schedule illustrating the project is anticipated to be substantially complete by late July 2021. Additional elements of work to improve electrical conductivity / anodic protection were decided upon and pricing determined appropriate. Upcoming work includes continued anode installation, remaining ladder removal, replacement of pedestrian railing, set up for jacking of bridge deck to replace bearing pads, and maintenance of traffic. The Engineer and District authorized Pay Application No. 3 in the amount of \$129,233 for work completed and related to maintenance of traffic, fender ladder removal, cathodic protection, and restoration of spalled concrete areas on structure.

Bi-Annual (2021) Bridge Inspection activities underway week of May 26, 2021, by KCABI. It was discussed that a preliminary/ draft report of inspection results could be beneficial for identifying other deficiencies for repair consideration during this contract as well as being a good check for the work performed to date. Nothing new to report.

### **Standby, Emergency Pumps**

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

Priority 3 Facilities (2019-20): Lift Station (LS) -10, 34 Island Estates and LS-15, Ocean Way S: Status: Final walk through with consultant and staff held on June 2. Awaiting receipt of record drawings, final pay request and project closeout.

Priority 4 Facilities (2020-21): LS-16, Ocean Way N Status: Quotations received from three (3) interested contractors ranging from \$47,245 to \$61,000. A purchase order was issued to RCM Utilities, LLC located in Eustis, FL in the amount of \$47,245. Contractor shop drawing submittals for materials were approved by District and Engineer. Awaiting receipt of project schedule to be based on acquisition time for materials. Godwin bypass pump delivered and stored at plant.

### **WTP Reverse Osmosis (RO) Membrane Evaluation - Replacement**

The current water treatment plant RO Skids 1 & 2 have been in operation since 2007. These older two (2) skids are illustrating signs of wear and a lessened capacity to efficiently process water compared to previous periods. The engineering scope of work includes an evaluation of various membrane manufacturer products available and their compatibility to effectively treat and process the District's raw water constituents to obtain finished water quality parameters desired. Staff received final RFP document and exhibits and provided comments for final acceptance. RFP was issued on March 15, 2021, to select membrane manufacturer / installer teams for membrane manufacturer/ installer team pricing and qualifications proposals due April 20, 2021. Two (2) proposals were received upon re-issuance of the modified RFP. Staff issued purchase order to highest ranked proposer, Aerex Industries, Inc., in the amount of \$138,000. Aerex prepared and forwarded project submittals and a tentative schedule. Aerex representatives also attended plant visit (6/22) to familiarize themselves with the DCDD plant equipment and layout and to discuss performance of services with operations staff. Options for disinfection and testing activities were discussed and further plan refinements are underway.

### **Stormwater Utility Program Development & Implementation**

A project kick-off meeting was held with staff and consultant team (CDM Smith) on February 26, 2020 to discuss project goals and to better familiarize their understanding of the District's overall stormwater system configuration, available mapping and records resources and other information concerning the District's utility billing system and processing procedures. CDM continues to update the stormwater atlas and database with additional information provided by staff. Virtual meeting held with consultant on January 13, 2021 for review of stormwater system program considerations scheduled for presentation to the Board in February 2021. Virtual meeting held with consultant and attorney on May 28, 2021, for review of draft stormwater rule, rate schedule and frequently asked questions flyer for proposed stormwater utility program. Proposed Chapter 4 Stormwater Rules were presented to Board of Supervisors on June 11, 2021. The Board provided suggested rule revisions. A customer flyer is being developed to share program information with homeowner associations, customers, and community in upcoming months. A community workshop is tentatively scheduled in August to present the stormwater utility and program.

### **Hammock Dunes Bridge Toll Facility Improvements**

Contractor Pay Application Request No. 7 in the amount of \$36,500 was approved. Base Bid portion of project (Generator & Fuel Tank Removal/ Replacement) is 100% complete. Generator start-up scheduled with contractor and manufacturer was successful. Notice to Proceed dated January 4, 2021 was issued to the Contractor for the Additive Alternate Bid portion (Building & Site Renovations). The Contractor provided a preliminary project schedule with tentative project substantial completion to occur (1/22). Contractor received Building Permit issued by Flagler Co. on March 5, 2021. Relocation and installation of the fire hydrant and water service facilities are nearly completed with minor adjustments pending. Grading of suitable fill material nearing completion with installation of the subsurface drainage system to occur afterwards. The Contractor provided an updated project schedule with tentative project substantial completion to occur (4/22). Shop drawing items received to date have been approved. Continuing coordination of temporary office trailer related improvements. The project is approximately 20% complete.

### **WTP Risk & Resilience (R&R) Assessments / Emergency Response Plans**

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

Staff met with consultant (Mead & Hunt) on April 13 to review the Draft - Technical Memorandum (TM) along with the AWIA Small System RRA Checklist and Spreadsheet provided on March 16, 2021. Staff awaiting final edits for completion of the assessment portion of the project. Staff recently responded to correspondence received from the FDEP confirming that the required assessment activity is on schedule. Awaiting receipt of final assessment report executive summary along with drafts of subsequent Emergency Response Plan. On June 16, 2021, District staff completed certification activity notifying EPA that the Dunes CDD Community Water System RRA was completed.

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

Triennial sampling and testing of lead and copper is due in 2021 and must be conducted between June and September at pre-approved sample plan sites. Staff scheduled sampling activity with participating customers from previously approved sampling plan sites. Sampling was completed the week of June 25. Awaiting results of sampling effort and results will be provided to customers and FDEP.

*E.*



## FISCAL YEAR 2021 TOLL REVENUES

FY 2021	REVENUES						VEHICLES TRIPS						\$/VEHICLE
			%	TOTAL	PREVIOUS	% CHANGE		PREVIOUS	% CHANGE			TURN ARND/	
		BRIDGE	CASH/	MONTHLY	YEAR	FROM PRIOR		YEAR	FROM PRIOR		BRIDGE	VIOLATION/	
MONTH	CASH	PASS	BPASS	COLLECTIONS	COLLECTIONS	YEAR	TOTAL	VEHICLES	YEAR	CASH	PASS	EMPLOYEE	
OCTOBER 2020	\$ 64,428.50	\$ 73,735.79	87.38%	\$ 138,164.29	\$ 128,884.66	6.72%	168,626	165,694	1.77%	31,543	133,773	3,310	\$ 0.819353
NOVEMBER 2020	\$ 57,367.50	\$ 68,245.58	84.06%	\$ 125,613.08	\$ 124,029.35	1.26%	155,279	159,314	-2.53%	28,058	124,332	2,889	\$ 0.808951
DECEMBER 2020	\$ 57,045.00	\$ 71,197.03	80.12%	\$ 128,242.03	\$ 125,797.33	1.91%	160,611	162,010	-0.86%	27,966	129,309	3,336	\$ 0.798464
JANUARY 2021	\$ 52,911.50	\$ 71,888.30	73.60%	\$ 124,799.80	\$ 128,163.86	-2.70%	159,997	171,138	-6.51%	25,878	130,723	3,396	\$ 0.780013
FEBRUARY 2021	\$ 55,170.50	\$ 71,622.16	77.03%	\$ 126,792.66	\$ 131,928.40	-4.05%	158,834	169,696	-6.40%	27,023	129,119	2,692	\$ 0.798272
MARCH 2021	\$ 81,335.00	\$ 85,526.29	95.10%	\$ 166,861.29	\$ 133,865.52	19.77%	196,411	164,738	19.23%	39,898	152,763	3,750	\$ 0.849552
APRIL 2021	\$ 78,237.50	\$ 82,607.86	94.71%	\$ 160,845.36	\$ 5,316.13	96.69%	188,895	109,810	72.02%	38,384	147,226	3,285	\$ 0.851507
MAY 2021	\$ 86,721.00	\$ 84,006.43	103.23%	\$ 170,727.43	\$ 120,577.59	29.37%	194,941	158,808	22.75%	42,593	148,879	3,469	\$ 0.875790
JUNE 2021	\$ 86,883.50	\$ 79,693.99	109.02%	\$ 166,577.49	\$ 149,790.26	10.08%	185,781	172,911	7.44%	42,718	139,554	3,509	\$ 0.896634
JULY 2021					\$ 159,226.81			179,788					
AUGUST 2021					\$ 130,582.23			162,252					
SEPTEMBER 2021					\$ 124,254.69			155,693					
<b>TOTALS=</b>	<b>\$ 620,100.00</b>	<b>\$ 688,523.43</b>		<b>\$ 1,308,623.43</b>	<b>\$ 1,462,416.83</b>		<b>1,569,375</b>	<b>1,931,852</b>		<b>304,061</b>	<b>1,235,678</b>	<b>29,636</b>	
<b>PERCENT OF TOTAL=</b>	<b>47.4%</b>	<b>52.6%</b>								<b>19.4%</b>	<b>78.7%</b>	<b>1.9%</b>	
<b>AVERAGES=</b>	<b>\$ 68,900.00</b>	<b>\$ 76,502.60</b>	<b>89.36%</b>	<b>\$ 145,402.60</b>			<b>174,375</b>			<b>33,785</b>	<b>137,298</b>	<b>3,293</b>	
<b>12 MONTH PROJECTION=</b>	<b>\$ 826,800.00</b>	<b>\$ 918,031.24</b>		<b>\$ 1,744,831.24</b>			<b>2,092,500</b>			<b>405,415</b>	<b>1,647,571</b>	<b>39,515</b>	
FY 21 BUDGETED PROJECTION=	\$ 1,695,750												
	12345	=Revised number											



## LOYALTY CARD TRAFFIC ANALYSIS

TIME PERIOD: 1/1/21 TO 6/1/21					TIME PERIOD: 1/1/20 TO 6/1/20					TIME PERIOD: 1/1/19 TO 6/1/19				
CLASS	TRAFFIC	% OF TOTAL	REVENUE	% OF TOTAL	CLASS	TRAFFIC	% OF TOTAL	REVENUE	% OF TOTAL	CLASS	TRAFFIC	% OF TOTAL	REVENUE	% OF TOTAL
CREDIT CARD	17,721	1.96%	\$ 36,623	4.85%	CREDIT CARD	0	0.00%	\$ -	0.00%	CREDIT CARD	0	0.00%	\$ -	0.00%
EMERGENCY	2,407	0.27%	\$ -	0.00%	EMERGENCY	2,831	0.36%	\$ -	0.00%	EMERGENCY	2,537	0.29%	\$ -	0.00%
EMPLOYEE CARD	5,290	0.58%	\$ -	0.00%	EMPLOYEE CARD	3,953	0.51%	\$ -	0.00%	EMPLOYEE CARD	5,063	0.58%	\$ -	0.00%
EXPRESS CARD	637,436	70.38%	\$ 322,103	42.63%	EXPRESS CARD	491,887	63.08%	\$ 249,501	47.58%	EXPRESS CARD	654,854	74.62%	\$ 331,773	44.65%
LOYALTY CARD	76,499	8.45%	\$ 76,499	10.12%	LOYALTY CARD	34,707	4.45%	\$ 34,707	6.62%	LOYALTY CARD	51	0.01%	\$ 51	0.01%
TURNAROUND	5,199	0.57%	\$ -	0.00%	TURNAROUND	8,063	1.03%	\$ -	0.00%	TURNAROUND	10,315	1.18%	\$ -	0.00%
CASH	157,362	17.37%	\$ 320,430	42.40%	CASH	117,993	15.13%	\$ 240,209	45.80%	CASH	201,915	23.01%	\$ 411,162	55.34%
VIOLATIONS	3,835	0.42%	\$ -	0.00%	VIOLATIONS	120,302	15.43%	\$ -	0.00%	VIOLATIONS	2,846	0.32%	\$ -	0.00%
<b>TOTALS=</b>	<b>905,749</b>	<b>100.00%</b>	<b>\$ 755,654</b>	<b>100.00%</b>	<b>TOTALS=</b>	<b>779,736</b>	<b>100.00%</b>	<b>\$ 524,417</b>	<b>100.00%</b>	<b>TOTALS=</b>	<b>877,581</b>	<b>100.00%</b>	<b>\$ 742,986</b>	<b>100.00%</b>
<b>DAILY AVERAGE=</b>	<b>6,038</b>		<b>\$ 5,037.70</b>		<b>DAILY AVERAGE=</b>	<b>5,198</b>		<b>\$ 3,496.11</b>		<b>DAILY AVERAGE=</b>	<b>5,851</b>		<b>\$ 4,953.24</b>	
LOYALTY CARD DAILY TRAFFIC (150) DAYS	510				LOYALTY CARD DAILY TRAFFIC (150) DAYS	231				LOYALTY CARD DAILY TRAFFIC (150) DAYS	0.34			
LC ADDITIONAL TRAFFIC PER HOUR FOR 14 HOURS	36				LC ADDITIONAL TRAFFIC PER HOUR FOR 14 HOURS	17				LC ADDITIONAL TRAFFIC PER HOUR FOR 14 HOURS	0.02			
LOYALTY CARD FIRST SALE WAS ON 5-22-19					CC WENT IN BOOTHS 7-22-20									

### ON 4/9/21, IN THE AFTERNOON, TRAFFIC WAS BACKED UP ALMOST TO THE TOLL PLAZA

TIME PERIOD: 4/9/21					TIME PERIOD: 4/4/21 TO 4/10/21					TIME PERIOD: 4/1/21 TO 4/30/21				
CLASS	TRAFFIC	% OF TOTAL	REVENUE	% OF TOTAL	CLASS	TRAFFIC	% OF TOTAL	REVENUE	% OF TOTAL	CLASS	TRAFFIC	% OF TOTAL	REVENUE	% OF TOTAL
CREDIT CARD	133	1.80%	\$ 272	4.24%	CREDIT CARD	950	2.02%	\$ 1,951	4.71%	CREDIT CARD	3,802	2.01%	\$ 7,869	4.89%
EMERGENCY	21	0.28%	\$ -	0.00%	EMERGENCY	123	0.26%	\$ -	0.00%	EMERGENCY	488	0.26%	\$ -	0.00%
EMPLOYEE CARD	49	0.66%	\$ -	0.00%	EMPLOYEE CARD	245	0.52%	\$ -	0.00%	EMPLOYEE CARD	1,078	0.57%	\$ -	0.00%
EXPRESS CARD	4,971	67.17%	\$ 2,505	39.03%	EXPRESS CARD	31,425	66.83%	\$ 15,868	38.33%	EXPRESS CARD	130,673	69.15%	\$ 66,028	41.03%
LOYALTY CARD	694	9.38%	\$ 694	10.81%	LOYALTY CARD	4,435	9.43%	\$ 4,435	10.71%	LOYALTY CARD	16,617	8.79%	\$ 16,617	10.33%
TURNAROUND	51	0.69%	\$ -	0.00%	TURNAROUND	227	0.48%	\$ -	0.00%	TURNAROUND	1,071	0.57%	\$ -	0.00%
CASH	1,452	19.62%	\$ 2,947	45.92%	CASH	9,422	20.04%	\$ 19,146	46.25%	CASH	34,595	18.31%	\$ 70,395	43.75%
VIOLATIONS	30	0.41%	\$ -	0.00%	VIOLATIONS	194	0.41%	\$ -	0.00%	VIOLATIONS	648	0.34%	\$ -	0.00%
<b>TOTALS=</b>	<b>7,401</b>	<b>100.00%</b>	<b>\$ 6,418</b>	<b>100.00%</b>	<b>TOTALS=</b>	<b>47,021</b>	<b>100.00%</b>	<b>\$ 41,400</b>	<b>100.00%</b>	<b>TOTALS=</b>	<b>188,972</b>	<b>100.00%</b>	<b>\$ 160,909</b>	<b>100.00%</b>
					<b>DAILY AVERAGE=</b>	<b>6,717</b>		<b>\$ 5,914.34</b>		<b>DAILY AVERAGE=</b>	<b>6,299</b>		<b>\$ 5,363.62</b>	
<b>OBSERVATIONS:</b>														
On 4/9//21, traffic was backed up nearly to the toll booth. This analysis shows that day, week and month in an effort to find some correlation to the Loyalty Cards														
In order of most efficient the payment options are: Express Card, Loyalty Card, Credit Card and Cash														
Credit Card efficiency increases toll booth throughput as opposed to cash														
This analysis only looks at the eastbound bridge traffic and not the whole intersection														

*F.*

[illegible]



*G.*

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

Unaudited Financial Statements  
as of  
May 31, 2021

Board of Supervisors Meeting  
July 9, 2021

# **DUNES COMMUNITY DEVELOPMENT DISTRICT**

## **BALANCE SHEET**

May 31, 2021

	<b>Major Fund</b>
	<b>General</b>
<b><u>ASSETS:</u></b>	
Cash	\$13,976
Assessments Receivable	\$2,496
Due from other Funds	\$11,962
Investments	\$313,759
<b>TOTAL ASSETS</b>	<b><u>\$342,192</u></b>
<b><u>LIABILITIES AND FUND BALANCES:</u></b>	
Liabilities:	
Accounts Payable	\$8,204
Due to Other Funds	\$2,683
<b>TOTAL LIABILITIES</b>	<b><u>\$10,887</u></b>
Fund Balances:	
Assigned:	
Current year's expenditures	\$65,460
Unassigned	\$265,845
<b>TOTAL FUND BALANCES</b>	<b><u>\$331,305</u></b>
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b><u>\$342,192</u></b>

# DUNES COMMUNITY DEVELOPMENT DISTRICT

## General Fund

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

For the Period Ended May 31, 2021

EXPENSE CODE	DESCRIPTION	GENERAL FUND BUDGET	PRORATED BUDGET THRU 05/31/21	ACTUAL THRU 05/31/21	VARIANCE
<b>REVENUES:</b>					
001.300.31900.10000	Maintenance Taxes	\$197,000	\$195,013	\$195,013	\$0
001.300.36100.11000	Interest Income	\$1,056	\$704	\$253	(\$451)
<b>TOTAL REVENUES</b>		<b>\$198,056</b>	<b>\$195,717</b>	<b>\$195,266</b>	<b>(\$451)</b>
<b>EXPENDITURES:</b>					
<u>Administrative</u>					
001.310.51300.11000	Supervisor Fees	\$14,000	\$9,333	\$8,000	\$1,333
001.310.51300.21000	FICA Expense	\$1,071	\$714	\$612	\$102
001.310.51300.31100	Engineering/Software Services	\$20,000	\$13,333	\$0	\$13,333
001.310.51300.31500	Attorney	\$11,000	\$7,333	\$8,533	(\$1,199)
001.310.51300.32000	Collection Fees/Payment Discount	\$12,000	\$10,805	\$10,805	\$0
001.310.51300.32200	Annual Audit	\$3,440	\$2,293	\$500	\$1,793
001.310.51300.34000	Management Fees	\$9,800	\$6,533	\$6,533	(\$0)
001.310.51300.35100	Computer Time	\$1,000	\$667	\$667	\$0
001.310.51300.40000	Travel Expenses	\$2,000	\$1,333	\$0	\$1,333
001.310.51300.42000	Postage & Express Mail	\$3,000	\$2,000	\$1,882	\$118
001.310.51300.42500	Printing	\$2,500	\$1,667	\$1,228	\$438
001.310.51300.45000	Insurance	\$17,297	\$14,495	\$14,495	\$0
001.310.51300.48000	Advertising Legal & Other	\$1,500	\$1,000	\$3,212	(\$2,212)
001.310.51300.49000	Bank Charges	\$600	\$400	\$970	(\$570)
001.310.51300.49100	Contingencies	\$4,000	\$2,667	\$1,708	\$958
001.310.51300.51000	Office Supplies	\$2,000	\$1,333	\$336	\$998
001.310.51300.54000	Dues, Licenses & Subscriptions	\$1,000	\$667	\$175	\$492
001.320.53800.12000	Salaries	\$139,918	\$91,485	\$90,260	\$1,225
001.320.53800.21000	FICA Taxes	\$12,416	\$8,118	\$6,339	\$1,780
001.320.53800.22000	Pension Expense	\$11,193	\$7,319	\$7,916	(\$597)
001.320.53800.23000	Health Insurance Benefits	\$27,631	\$18,421	\$14,054	\$4,367
001.320.53800.24000	Workers Comp Insurance	\$3,600	\$3,600	\$4,016	(\$416)
001.320.53800.64000	Capital Improvements	\$150,000	\$100,000	\$63,135	\$36,865
<b>TOTAL ADMINISTRATIVE</b>		<b>\$450,967</b>	<b>\$305,517</b>	<b>\$245,375</b>	<b>\$60,142</b>
<u>General System Maintenance</u>					
001.320.53800.43000	Electric (7 Aerators)	\$15,000	\$10,000	\$7,255	\$2,745
001.320.53800.46500	Lake Maintenance	\$88,000	\$58,667	\$43,862	\$14,805
001.320.53800.46200	Landscaping	\$35,000	\$23,333	\$22,507	\$826
001.320.53800.52100	Grass Carp	\$3,000	\$2,000	\$0	\$2,000
001.320.53800.46700	Storm Drain System Maintenance	\$40,000	\$26,667	\$780	\$25,887
001.320.53800.46000	Building Maintenance	\$23,000	\$15,333	\$36,501	(\$21,168)
001.320.53800.46300	Tree & Shrub Removal	\$11,000	\$7,333	\$8,500	(\$1,167)
001.320.53800.49200	R&M-Floating Fountains	\$10,000	\$6,667	\$2,026	\$4,641
001.320.53800.49300	R&R-Equipment	\$5,000	\$3,333	\$198	\$3,135
<b>TOTAL GENERAL SYSTEM MAINTENANCE</b>		<b>\$230,000</b>	<b>\$153,333</b>	<b>\$121,628</b>	<b>\$31,705</b>
<b>TOTAL EXPENDITURES</b>		<b>\$680,967</b>	<b>\$458,850</b>	<b>\$367,003</b>	<b>\$91,847</b>
Excess (deficiency) of revenues over (under) expenditures		<b>(\$482,910)</b>	<b>(\$263,133)</b>	<b>(\$171,737)</b>	<b>\$91,396</b>
<u>Other Financing Sources/(Uses)</u>					
001.300.38100.10000	Interfund Transfer (From Bridge Fund)	\$417,450	\$417,450	\$417,450	\$0
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>		<b>\$417,450</b>	<b>\$417,450</b>	<b>\$417,450</b>	<b>\$0</b>
Net change in fund balance		<b>(\$65,460)</b>	<b>\$154,317</b>	<b>\$245,713</b>	<b>\$91,396</b>
<b>FUND BALANCE - BEGINNING</b>		<b>\$65,460</b>		<b>\$85,592</b>	
<b>FUND BALANCE - ENDING</b>		<b>\$0</b>		<b>\$331,305</b>	

# DUNES COMMUNITY DEVELOPMENT DISTRICT

## STATEMENT OF NET POSITION - PROPRIETARY FUNDS

	9/30/20 Major Funds		4/30/21 Major Funds		5/31/21 Major Funds		
	Water, Sewer and Effluent Reuse Enterprise Fund	Intracoastal Waterway Bridge Enterprise Fund	Water, Sewer and Effluent Reuse Enterprise Fund	Intracoastal Waterway Bridge Enterprise Fund	Water, Sewer and Effluent Reuse Enterprise Fund	Intracoastal Waterway Bridge Enterprise Fund	Total
<b>ASSETS:</b>							
Current Assets:							
Cash and Cash Equivalents:							
Cash - Operating Account	\$627,330	\$196,034	\$239,592	\$214,986	\$404,331	\$216,643	\$620,974
Cash - On Hand	---	\$2,800	---	\$2,800	---	\$2,800	\$2,800
Petty Cash	---	\$539	---	\$1,282	---	\$1,191	\$1,191
Investments:							
State Board - Surplus Funds	\$3,940,943	\$11,303,042	\$4,423,682	\$10,437,101	\$4,075,426	\$10,753,376	\$14,828,802
State Board - Community Projects	---	\$96,234	---	\$65,110	---	\$65,116	\$65,116
Receivables							
Utility Billing	\$279,600	---	\$274,322	---	\$264,810	---	\$264,810
Unbilled Accounts Receivable	\$127,858	---	---	---	---	---	\$0
Due from Other Funds	---	\$5,937	\$1,724	\$326,607	\$332	\$4,209	\$4,541
Noncurrent Assets:							
Prepays	\$11,877	\$5,071	\$0	\$0	\$0	\$4,798	\$4,798
Deposits	\$1,000	---	\$1,000	---	\$1,000	---	\$1,000
Capital Assets:							
Land	\$875,488	\$85,000	\$875,488	\$85,000	\$875,488	\$85,000	\$960,488
Plant-Expansion (Net)	\$4,588,225	---	\$4,588,225	---	\$4,588,225	---	\$4,588,225
Maintenance Building (Net)	\$42,593	---	\$42,593	---	\$42,593	---	\$42,593
Equipment (Net)	\$767,837	\$42,142	\$767,837	\$42,142	\$767,837	\$42,142	\$809,979
Roadways (Net)	---	\$1,440,913	---	\$1,440,913	---	\$1,440,913	\$1,440,913
Bridge Facility (Net)	---	\$4,835,808	---	\$4,835,808	---	\$4,835,808	\$4,835,808
Improvements Other than Buildings (Net)	\$14,420,222	---	\$14,420,222	---	\$14,420,222	---	\$14,420,222
Meters in the Field/Inventory (Net)	\$0	---	\$0	---	\$0	---	\$0
Construction in Progress	\$7,420,023	\$574,803	\$7,420,023	\$574,803	\$7,420,023	\$574,803	\$7,994,826
<b>TOTAL ASSETS</b>	<b>\$33,102,997</b>	<b>\$18,588,323</b>	<b>\$33,055,683</b>	<b>\$18,026,551</b>	<b>\$32,861,262</b>	<b>\$18,026,798</b>	<b>\$50,888,060</b>
<b>LIABILITIES:</b>							
Current Liabilities:							
Accounts Payable	\$149,073	\$186,030	\$75,967	\$84,232	\$85,249	\$248	\$85,497
Retainage Payable	---	---	---	---	---	---	\$0
Due to Other Funds	\$6,074	---	\$288,853	---	\$13,820	---	\$13,820
Due to Pension Fund	---	\$0	---	---	---	---	\$0
Noncurrent Liabilities:							
Utility Deposits	\$1,347	---	\$1,347	---	\$1,347	---	\$1,347
Customer Refunds Due	\$3,350	---	\$3,350	---	\$3,350	---	\$3,350
Prepaid Connection Fees	\$804,173	---	\$779,673	---	\$779,673	---	\$779,673
Deferred Toll Revenue <sup>(2)</sup>	---	\$543,720	---	\$543,720	---	\$543,720	\$543,720
<b>TOTAL LIABILITIES</b>	<b>\$964,016</b>	<b>\$729,750</b>	<b>\$1,149,189</b>	<b>\$627,952</b>	<b>\$883,438</b>	<b>\$543,968</b>	<b>\$1,427,406</b>
<b>NET POSITION</b>							
Net Invested in Capital Assets	\$28,114,388	\$6,978,665	\$28,114,388	\$6,978,665	\$28,114,388	\$6,978,665	\$35,093,053
Restricted for Community Projects <sup>(1)</sup>	---	\$96,096	---	\$65,103	---	\$65,103	\$65,103
Unrestricted	\$4,024,593	\$10,783,812	\$3,792,106	\$10,354,830	\$3,863,436	\$10,439,061	\$14,302,497
<b>TOTAL NET POSITION</b>	<b>\$32,138,981</b>	<b>\$17,858,573</b>	<b>\$31,906,494</b>	<b>\$17,398,599</b>	<b>\$31,977,824</b>	<b>\$17,482,830</b>	<b>\$49,460,654</b>

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

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

# DUNES COMMUNITY DEVELOPMENT DISTRICT

## Water and Sewer Fund-Proprietary Fund

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

For the Period Ended May 31, 2021

EXPENDITURE CODE	DESCRIPTION	WATER/SEWER FUND BUDGET	PRORATED BUDGET THRU 05/31/21	ACTUAL THRU 05/31/21	VARIANCE
<b>OPERATING REVENUES:</b>					
041.300.34300.30000	Water Revenue	\$969,987	\$646,658	\$686,765	\$40,107
041.300.34300.50000	Sewer Revenue	\$894,301	\$596,201	\$577,582	(\$18,618)
041.300.34300.76000	Irrigation/Effluent	\$1,147,185	\$764,790	\$698,678	(\$66,112)
041.300.34300.10000	Meter Fees	\$20,000	\$13,333	\$19,578	\$6,244
041.300.34300.10100	Connection Fees - W, S & I (75 units)	\$20,000	\$13,333	\$48,500	\$35,167
041.300.36900.10000	CPC Effluent Agreement	\$40	\$27	\$0	(\$27)
041.300.34900.10200	Backflow Preventor/Misc.	\$100	\$67	\$2,097	\$2,031
041.300.36900.10000	Misc. Income / Penalty	\$14,007	\$9,338	\$15,851	\$6,513
<b>TOTAL OPERATING REVENUES</b>		<b>\$3,065,620</b>	<b>\$2,043,747</b>	<b>\$2,049,052</b>	<b>\$5,305</b>
<b>OPERATING EXPENSES</b>					
<u>Administrative</u>					
041.310.51300.31100	Engineering	\$50,000	\$33,333	\$32,220	\$1,114
041.310.51300.31500	Attorney	\$35,000	\$23,333	\$4,275	\$19,058
041.310.51300.32200	Annual Audit	\$7,740	\$5,160	\$1,125	\$4,035
041.310.51300.34000	Management Fees	\$22,050	\$14,700	\$14,700	\$0
041.310.51300.40000	Travel Expenses	\$15,000	\$10,000	\$8,437	\$1,563
041.310.51300.42000	Postage & Express Mail	\$6,000	\$4,000	\$3,535	\$466
041.310.51300.42500	Printing & Mailing Utility Bills	\$17,500	\$11,667	\$9,852	\$1,815
041.310.51300.48000	Advertising Legal & Other	\$2,500	\$1,667	\$1,809	(\$142)
041.310.51300.49000	Bank Charges	\$10,000	\$6,667	\$2,321	\$4,346
041.310.51300.49100	Contingencies	\$15,000	\$10,000	\$6,252	\$3,748
041.310.51300.51000	Office Supplies and Equipment	\$15,000	\$10,000	\$8,235	\$1,765
041.310.51300.54000	Dues, Licenses & Subscriptions	\$18,000	\$12,000	\$5,708	\$6,292
041.310.51300.54200	Permits Fees WTP & WWTP	\$15,000	\$10,000	\$4,600	\$5,400
041.310.51300.55000	Land Leases & Easement Fees	\$12,500	\$12,500	\$11,717	\$783
041.310.53600.12000	Salaries	\$857,928	\$560,953	\$564,706	(\$3,754)
041.310.53600.21000	FICA Taxes	\$76,132	\$49,779	\$42,118	\$7,661
041.310.53600.22000	Pension Plan	\$68,634	\$44,876	\$49,294	(\$4,418)
041.310.53600.23000	Insurance Benefits (Medical)	\$195,572	\$130,381	\$68,177	\$62,204
041.310.53600.24000	Workers Compensation Insurance	\$19,080	\$19,080	\$21,332	(\$2,252)
041.310.53600.25000	Unemployment Benefits	\$5,000	\$3,333	\$1,375	\$1,958
041.310.53600.25000	Bad Debt Expense	\$1,000	\$667	\$0	\$667
041.310.53600.41000	Telephone	\$50,000	\$33,333	\$22,270	\$11,063
041.310.53600.41002	Payment Processing Service	\$9,000	\$6,000	\$7,358	(\$1,358)
041.310.53600.44000	Equipment Rentals & Leases	\$7,000	\$4,667	\$3,633	\$1,034
041.310.53600.45000	Insurance	\$112,433	\$96,366	\$96,366	\$0
041.310.53600.46100	Repair and Maintenance for Vehicles	\$20,000	\$13,333	\$962	\$12,371
041.310.53600.52000	Supplies/Equipment General	\$7,000	\$4,667	\$4,247	\$420
041.310.53600.52010	Tools	\$6,000	\$4,000	\$6,184	(\$2,184)
041.310.53600.52055	Uniforms/Supplies/Services	\$12,000	\$12,000	\$11,346	\$654
041.310.53600.52100	Fuel for Vehicles	\$9,500	\$6,333	\$5,754	\$579
041.310.53600.54100	Training & Travel Expenses	\$9,000	\$6,000	\$3,820	\$2,180
<b>TOTAL ADMINISTRATIVE</b>		<b>\$1,706,569</b>	<b>\$1,160,795</b>	<b>\$1,023,728</b>	<b>\$137,067</b>

# DUNES COMMUNITY DEVELOPMENT DISTRICT

## Water and Sewer Fund-Proprietary Fund

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

For the Period Ended May 31, 2021

EXPENDITURE CODE	DESCRIPTION	WATER/SEWER FUND BUDGET	PRORATED BUDGET THRU 05/31/21	ACTUAL THRU 05/31/21	VARIANCE
<u>Water System</u>					
041.320.53600.34800	Water Quality Testing	\$25,000	\$16,667	\$9,672	\$6,994
041.320.53600.43000	Electric	\$125,000	\$83,333	\$68,864	\$14,469
041.320.53600.43100	Bulk Water Purchases	\$20,000	\$13,333	\$7,090	\$6,243
041.320.53600.44000	Equipment Rentals & Leases	\$1,000	\$667	\$0	\$667
041.320.53600.46000	Plant Maintenance Repair and Equipment	\$90,000	\$60,000	\$106,255	(\$46,255)
041.320.53600.46050	Distribution System Maintenance Repair and Equip.	\$25,000	\$16,667	\$18,253	(\$1,587)
041.320.53600.52000	Plant Operating Supplies	\$20,000	\$13,333	\$10,316	\$3,017
041.320.53600.52200	Chlorine & Other Chemicals	\$190,000	\$126,667	\$124,287	\$2,379
041.320.53600.61000	Meters New & Replacement	\$50,000	\$33,333	\$2,928	\$30,405
<b>TOTAL WATER SYSTEM</b>		<b>\$546,000</b>	<b>\$364,000</b>	<b>\$347,667</b>	<b>\$16,333</b>
<u>Sewer System</u>					
041.330.53600.34800	Water Quality Testing	\$15,000	\$10,000	\$13,709	(\$3,709)
041.330.53600.34900	Sludge Disposal	\$33,000	\$22,000	\$36,858	(\$14,858)
041.330.53600.43000	Electric	\$51,000	\$34,000	\$39,829	(\$5,829)
041.330.53600.44000	Equipment Rentals & Leases	\$3,000	\$2,000	\$0	\$2,000
041.330.53600.46000	Plant Maintenance Repair and Equipment	\$135,000	\$90,000	\$136,397	(\$46,397)
041.330.53600.46050	Collection System Maintenance Repair and Equip.	\$20,000	\$13,333	\$3,857	\$9,476
041.330.53600.46075	Lift Station Repair and Maintenance	\$45,000	\$30,000	\$33,410	(\$3,410)
041.330.53600.52000	Plant Operating Supplies	\$20,000	\$13,333	\$982	\$12,351
041.330.53600.52200	Chlorine & Other Chemicals	\$35,000	\$23,333	\$11,661	\$11,672
<b>TOTAL SEWER SYSTEM</b>		<b>\$357,000</b>	<b>\$238,000</b>	<b>\$276,703</b>	<b>(\$38,703)</b>
<u>Irrigation System</u>					
041.340.53600.34800	Water Quality Testing	\$5,000	\$3,333	\$1,332	\$2,001
041.340.53600.43000	Electric	\$50,000	\$33,333	\$42,112	(\$8,779)
041.340.53600.43300	Effluent (Reclaimed Water) Purchases	\$180,000	\$120,000	\$88,049	\$31,951
041.340.53600.44000	Equipment Rentals & Leases	\$30,000	\$20,000	\$11,403	\$8,597
041.340.53600.46000	Plant Maintenance Repair and Equipment	\$80,000	\$53,333	\$57,016	(\$3,683)
041.340.53600.46050	Distribution System Maintenance Repair/Equip.	\$25,000	\$16,667	\$8,795	\$7,872
041.340.53600.61000	Meters New & Replacement	\$60,000	\$40,000	\$21,219	\$18,781
<b>TOTAL IRRIGATION SYSTEM</b>		<b>\$430,000</b>	<b>\$286,667</b>	<b>\$229,926</b>	<b>\$56,741</b>
<u>Contribution to Reserves</u>					
041.310.51300.63100	Renewal and Replacement	\$236,400	\$157,600	\$51,070	\$106,530
<b>TOTAL CONTRIBUTIONS TO RESERVES</b>		<b>\$236,400</b>	<b>\$157,600</b>	<b>\$51,070</b>	<b>\$106,530</b>
<b>TOTAL OPERATING EXPENSES</b>		<b>\$3,275,969</b>	<b>\$2,207,062</b>	<b>\$1,929,095</b>	<b>\$277,967</b>
<b>OPERATING INCOME (LOSS)</b>		<b>(\$210,349)</b>	<b>(\$163,315)</b>	<b>\$119,957</b>	<b>\$283,272</b>
<u>NON OPERATING REVENUE (EXPENSES)</u>					
041.300.36900.10200	Non Operating Revenue - Capital Expansion	\$536,349	\$357,566	\$0	(\$357,566)
041.300.22300.10000	Connection Fees - W/S	(\$21,000)	(\$14,000)	\$0	\$14,000
041.300.36100.10000	Interest Income	\$125,000	\$83,333	\$4,837	(\$78,497)
041.310.51300.64000	Capital Improvements	(\$430,000)	(\$286,667)	(\$285,951)	\$716
<b>TOTAL NON OPERATING REVENUE (EXPENSES)</b>		<b>\$210,349</b>	<b>\$140,233</b>	<b>(\$281,114)</b>	<b>(\$421,347)</b>
<b>CHANGE IN NET POSITION</b>		<b>\$0</b>	<b>(\$23,083)</b>	<b>(\$161,158)</b>	<b>(\$138,075)</b>
<b>TOTAL NET POSITION - BEGINNING</b>		<b>\$0</b>		<b>\$26,281,475</b>	
<b>NOTAL NET POSITION - ENDING</b>		<b>\$0</b>		<b>\$26,120,318</b>	

# DUNES COMMUNITY DEVELOPMENT DISTRICT

## Bridge Fund - Proprietary Fund

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

For the Period Ended May 31, 2021

EXPENSE CODE	DESCRIPTION	BRIDGE FUND BUDGET	PRORATED BUDGET THRU 05/31/21	ACTUAL THRU 05/31/21	VARIANCE
<b>OPERATING REVENUES:</b>					
042.300.34900.10000	Toll Collections/Book Sales	\$1,695,750	\$1,130,500	\$1,180,825	\$50,325
042.300.36900.10000	Miscellaneous Income	\$14,000	\$9,333	\$19,982	\$10,649
<b>TOTAL OPERATING REVENUES</b>		<b>\$1,709,750</b>	<b>\$1,139,833</b>	<b>\$1,200,807</b>	<b>\$60,973</b>
<b>OPERATING EXPENSES</b>					
<u>Administrative</u>					
042.310.51300.31100	Engineering	\$5,000	\$3,333	\$0	\$3,333
042.310.51300.31500	Attorney	\$10,000	\$6,667	\$2,944	\$3,723
042.310.51300.32200	Annual Audit	\$6,020	\$6,020	\$875	\$5,145
042.310.51300.34000	Management Fees	\$17,150	\$11,433	\$11,433	(\$0)
042.310.51300.49000	Bank Charges	\$4,500	\$3,000	\$3,352	(\$352)
042.310.51300.49100	Contingencies	\$5,000	\$3,333	\$1,560	\$1,773
<b>TOTAL ADMINISTRATIVE</b>		<b>\$47,670</b>	<b>\$33,787</b>	<b>\$20,164</b>	<b>\$13,622</b>
<u>Toll Facility</u>					
042.320.54900.12000	Salaries	\$505,487	\$330,511	\$331,490	(\$979)
042.320.54900.21000	FICA Taxes	\$43,326	\$28,329	\$24,332	\$3,996
042.320.54900.22000	Pension Plan	\$30,434	\$19,899	\$21,056	(\$1,156)
042.320.54900.23000	Insurance Benefits (Medical)	\$84,948	\$56,632	\$30,916	\$25,716
042.320.54900.24000	Workers Compensation Insurance	\$13,320	\$13,320	\$14,813	(\$1,493)
042.320.54900.34300	Contractual Support	\$70,000	\$46,667	\$17,606	\$29,061
042.320.54900.34500	Payroll Processing Fee	\$32,000	\$21,333	\$22,205	(\$872)
042.320.54900.34600	Credit Card Processing Fee	\$24,000	\$16,000	\$18,252	(\$2,252)
042.320.54900.40000	Travel Expenses	\$1,000	\$667	\$0	\$667
042.320.54900.41000	Telephone	\$6,000	\$4,000	\$2,985	\$1,015
042.320.54900.42500	Printing	\$5,000	\$3,333	\$3,908	(\$574)
042.320.54900.43000	Utility Services	\$18,000	\$12,000	\$11,439	\$561
042.320.54900.45000	Insurance	\$86,487	\$74,760	\$74,760	\$0
042.320.54900.46000	Repairs & Maintenance	\$85,000	\$56,667	\$37,239	\$19,428
042.320.54900.46002	Repairs & Maintenance-Parkway	\$170,000	\$113,333	\$101,232	\$12,101
042.320.54900.46100	DOT mandated Bridge Inspection (Required in 2021)	\$25,000	\$16,667	\$0	\$16,667
042.320.54900.51000	Office Supplies	\$4,000	\$2,667	\$1,711	\$955
042.320.54900.52000	Operating Supplies	\$22,000	\$14,667	\$12,276	\$2,391
<b>TOTAL TOLL FACILITY</b>		<b>\$1,226,002</b>	<b>\$831,451</b>	<b>\$726,219</b>	<b>\$105,232</b>
<u>Maintenance Reserves &amp; Community Projects</u>					
042.310.51300.60002	Parkway Capital Expenditures	\$25,000	\$16,667	\$0	\$16,667
<b>TOTAL MAINTENANCE RESERVES &amp; COMMUNITY PROJECTS</b>		<b>\$25,000</b>	<b>\$16,667</b>	<b>\$0</b>	<b>\$16,667</b>
<b>TOTAL OPERATING EXPENSES</b>		<b>\$1,298,672</b>	<b>\$881,904</b>	<b>\$746,383</b>	<b>\$135,521</b>
<b>OPERATING INCOME (LOSS)</b>		<b>\$411,078</b>	<b>\$257,929</b>	<b>\$454,424</b>	<b>\$196,494</b>
<u>NON OPERATING REVENUE (EXPENSES)</u>					
042.300.36100.11000	Interest Income	\$200,000	\$133,333	\$12,541	(\$120,793)
042.320.54900.64000	Capital Improvements	(\$1,700,000)	(\$1,133,333)	(\$425,257)	\$708,076
042.300.38300.10000	Intergovernmental Transfer	\$1,506,372	\$0	\$0	\$0
042.300.38100.10000	Transfer to General Fund	(\$417,450)	(\$417,450)	(\$417,450)	\$0
<b>TOTAL NON OPERATING REVENUE (EXPENSES)</b>		<b>(\$411,078)</b>	<b>(\$1,417,450)</b>	<b>(\$830,167)</b>	<b>\$587,283</b>
<b>CHANGE IN NET POSITION</b>		<b>(\$0)</b>	<b>(\$1,159,521)</b>	<b>(\$375,743)</b>	<b>\$783,778</b>
<b>TOTAL NET POSITION - BEGINNING</b>		<b>\$437,218</b>		<b>\$17,181,072</b>	
<b>NOTAL NET POSITION - ENDING</b>		<b>\$437,218</b>		<b>\$16,805,329</b>	



*H.*

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

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

Opening Balance in Community Projects Account		\$0.00
Source of Funds:	Interest Earned	\$96,207.97
	Community Project Fund Receipts	\$500,000.00
Use of Funds:		
Disbursements:	Sidewalk Project	(\$112,684.56)
	Median Landscape Improvements	(\$74,870.60)
	Ocean Rescue Equipment & Storage Project	(\$100,432.17)
	HDP Safety, Street Lighting, Traffic Signs	(\$243,104.64)
	Professional Fees	\$0.00
<b>Adjusted Balance in Construction Account at May 31, 2021</b>		<b><u><u>\$65,116.00</u></u></b>

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

Book Balance of Construction Fund at May 31, 2021	\$65,116.00
Construction Funds available at May 31, 2021	<b><u><u>\$65,116.00</u></u></b>

**3. Investments - SBA**

May 31, 2021	<u>Type</u>	<u>Yield</u>	<u>Due</u>	<u>Maturity</u>	<u>Principal</u>
Construction Fund:	Overnight	0.13%		\$65,116.00	\$65,116.00
ADJ: Deposits in Transit					\$0.00
ADJ: Outstanding Requisitions					\$0.00
Balance at 5/31/21					<b><u><u>\$65,116.00</u></u></b>



DUNES COMMUNITY DEVELOPMENT DISTRICT									
COMMUNITY PROJECTS FUND									
		PROJECT FUNDING - DCDD CONTRIBUTIONS					\$ 1,800,000.00		
ITEM	COMMUNITY PROJECT DESCRIPTION	BOCC APPROVED DATE	DCDD APPROVED DATE	PROJECT BUDGET	PROJECT STATUS	PROJECT COST	PROJECT FUND BALANCE		
							\$ 1,800,000.00	-INITIAL BALANCE	
1	CAMINO DEL MAR SIDEWALK	6/3/2013	3/15/2013	\$ 105,000	COMPLETE	\$ 112,684.56	\$ 1,687,315.44		
2	LANDSCAPING A1A MEDIANS	7/7/2014	7/12/2013	\$ 46,900	COMPLETE	\$ 43,658.00	\$ 1,643,657.44		
3	OCEAN RESCUE EQUIPMENT & STORAGE	6/3/2013	7/12/2013	\$ 130,000	COMPLETE	\$ 100,432.17	\$ 1,543,225.27		
4	HDP SAFETY, STREET LIGHTING, TRAFFIC SIGNS & LANDSCAPING	12/8/2015	8/21/2015	\$ 255,685	COMPLETE	\$ 243,104.64	\$ 1,300,120.63		
5	REPAIRS TO DUNES AT THE END OF 16TH, JUNGLE HUT & MALACOMPRA ROADS	6/3/2013	4/7/2017	\$ 400,000	COMPLETE	\$ 400,000.00	\$ 900,120.63		
6	MALACOMPRA DRAINAGE IMPROVEMENTS	12/16/2019	4/7/2017	\$ 900,000	COMPLETE	\$ 900,000.00	\$ 120.63		
7	BALANCE PAID TO FCBOCC		12/13/2019	\$ 121	COMPLETE	\$ 120.63	\$ 120.63		
		PAID TO DATE SUBTOTAL=				\$ 1,800,000.00			
				GRAND TOTAL=		\$ 1,800,000.00			

*I.*

# Dunes CDD

## Special Assessment Receipts

Fiscal Year Ending September 30, 2021

Date Received	Gross Assessments Received	Discounts/ Penalties	Commissions Paid	Interest Income	Net Amount Received	\$197,000.00 General Fund 100%	\$197,000.00 Total 100%
11/17/20	\$42,240.20	\$1,700.34	\$810.80	\$0.00	\$39,729.06	\$39,729.06	\$39,729.06
12/02/20	\$94,291.39	\$3,772.86	\$1,810.37	\$0.00	\$88,708.16	\$88,708.16	\$88,708.16
12/16/20	\$35,335.78	\$1,376.93	\$679.18	\$0.00	\$33,279.67	\$33,279.67	\$33,279.67
1/5/21	\$7,624.53	\$228.34	\$147.92	\$0.00	\$7,248.27	\$7,248.27	\$7,248.27
1/31/21	\$5,486.08	\$121.22	\$107.30	\$0.00	\$5,257.56	\$5,257.56	\$5,257.56
2/28/21	\$2,749.83	\$35.73	\$54.28	\$0.00	\$2,659.82	\$2,659.82	\$2,659.82
3/31/21	\$4,849.74	\$3.95	\$96.92	\$0.00	\$4,748.87	\$4,748.87	\$4,748.87
4/21/21	\$0.00	\$0.00	(\$118.95)	\$0.00	\$118.95	\$118.95	\$118.95
5/5/21	\$1,884.14	(\$43.91)	\$38.56	\$0.00	\$1,889.49	\$1,889.49	\$1,889.49
6/8/21	\$551.14	(\$16.51)	\$11.35	\$0.00	\$556.30	\$556.30	\$556.30
	\$195,012.83	\$7,178.95	\$3,637.73	\$0.00	\$184,196.15	\$184,196.15	\$184,196.15

Percent Collected 98.99%

*J.*

# DUNES COMMUNITY DEVELOPMENT DISTRICT

## Check Run Summary

May 31, 2021

<i><b>Fund</b></i>	<i><b>Check Numbers</b></i>	<i><b>Amount</b></i>
General Fund	6436-6446	\$13,899.53
Water and Sewer	17146-17243	\$132,810.12
Bridge Fund	7792-7823	\$126,679.67
<i><b>Total</b></i>		<i><b>\$273,389.32</b></i>

\*\*\* CHECK DATES 05/01/2021 - 05/31/2021 \*\*\*  
DUNES CDD - GENERAL FUND  
BANK F DUNES - GENERAL FUND

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
5/06/21	00118	5/01/21 2267-062	202106 320-53800-46000	MONITOR JUN/JULY/AUG 2021	*	216.00	
				ALARMPRO INC.			216.00 006436
5/06/21	00020	4/28/21 00560-04	202104 320-53800-43000	SVCS 04/21	*	147.75	
		4/28/21 03229-04	202104 320-53800-43000	SVCS 04/21	*	144.14	
		4/28/21 22538-04	202104 320-53800-43000	SVCS 04/21	*	143.16	
		4/28/21 74516-04	202104 320-53800-43000	SVCS 04/21	*	490.38	
		4/28/21 84228-04	202104 320-53800-43000	SVCS 04/21	*	10.88	
				FLORIDA POWER & LIGHT CO.			936.31 006437
5/06/21	00107	4/28/21 67540	202104 320-53800-46500	SVCS 04/21	*	5,394.00	
				FUTURE HORIZONS, INC.			5,394.00 006438
5/06/21	00109	5/01/21 572	202105 310-51300-34000	MGMT FEES 05/21	*	816.67	
		5/01/21 572	202105 310-51300-35100	INFORMATION TECHNOLOGY	*	83.33	
		5/01/21 572	202105 310-51300-51000	OFFICE SUPPLIES	*	6.04	
		5/01/21 572	202105 310-51300-42000	POSTAGE	*	1.02	
		5/01/21 572	202105 310-51300-42500	COPIES	*	.15	
				GOVERNMENTAL MANAGEMENT SERVICES			907.21 006439
5/06/21	00141	4/27/21 85155330	202105 320-53800-46000	SVCS 05/21	*	533.79	
		4/27/21 85158810	202105 320-53800-46000	SVCS 05/21	*	182.96	
				WASTE MANAGEMENT INC. OF FLORIDA			716.75 006440
5/14/21	00218	5/11/21 7816	202105 320-53800-46000	SVCS 04/28-05/11/21	*	125.00	
				ABOVE THE REST PEST CONTROL			125.00 006441
5/14/21	00139	5/05/21 333	202104 320-53800-46200	MAINT 04/21	*	647.50	
				ALL AMERICAN MAINTENANCE OF FLAGLER			647.50 006442
				DUNE -DUNES - SHENNING			



CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
5/20/21	00139	5/13/21 334	202105 320-53800-46200		*	2,650.00	
			PINESTRAW BALES/PINE BARK				
				ALL AMERICAN MAINTENANCE OF FLAGLER			2,650.00 006443
5/20/21	00027	5/18/21 73757100	202105 300-13100-10100		*	69.66	
			DELIVERIES THRU 05/13/21				
		5/18/21 73757100	202105 300-20700-10100		*	69.66-	
			DELIVERIES THRU 05/13/21				
		5/18/21 73757100	202105 310-51300-42000		*	69.66	
			DELIVERIES THRU 05/13/21				
		5/18/21 73757100	202105 310-51300-42000		*	237.10	
			DELIVERIES THRU 05/13/21				
				FEDEX			306.76 006444
5/27/21	00218	5/25/21 7847	202105 320-53800-46000		*	200.00	
			SVCS 05/21				
				ABOVE THE REST PEST CONTROL			200.00 006445
5/27/21	00139	5/05/21 331	202105 320-53800-46200		*	1,800.00	
			MAINT 05/21				
				ALL AMERICAN MAINTENANCE OF FLAGLER			1,800.00 006446
TOTAL FOR BANK F						13,899.53	
TOTAL FOR REGISTER						13,899.53	

AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	6/29/21	PAGE	1
*** CHECK DATES 05/01/2021 - 05/31/2021 ***														
DUNES CDD - WATER/SEWER														
BANK D DUNES - WATER/SEWER														
CHECK														
DATE	VEND#	.....INVOICE.....	...EXPENSED TO...	VENDOR NAME				STATUS	AMOUNT	....CHECK.....				
		DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS			AMOUNT	#		
5/06/21	01584	5/05/21	05052021	202105	300-34300	300000			*	108.36				
			REFUND-CLSD ACCT											
							ACME REAL ESTATES HOLDINGS INC				108.36	017146		
5/06/21	01585	5/05/21	05052021	202105	300-34300	30100			*	29.38				
			REFUND-CRDT BAL CLSD ACCT											
							JOSIE & ELLEN ATANASOSKI				29.38	017147		
5/06/21	01586	5/05/21	05052021	202105	300-34300	30100			*	14.69				
			REFUND-CRDT BAL CLSD ACCT											
							BERNARD & LINDA BARCZAK				14.69	017148		
5/06/21	01587	5/05/21	05052021	202105	300-34300	30100			*	29.38				
			REFUND-CRDT BAL CLSD ACCT											
							JOHN & JOAN CHAWALKO				29.38	017149		
5/06/21	01589	5/05/21	05052021	202105	300-34300	30100			*	39.38				
			REFUND-CRDT BAL CLSD ACCT											
							RICHARD COOK				39.38	017150		
5/06/21	01590	5/05/21	05052021	202105	300-34300	30100			*	47.44				
			REFUND-CRDT BAL CLSD ACCT											
							ISABELLE CRAMER				47.44	017151		
5/06/21	01580	5/05/21	05052021	202105	300-34300	30100			*	19.38				
			REFUND-CRDT BAL CLSD ACCT											
							DBD SOLUTIONS LLC				19.38	017152		
5/06/21	01591	5/05/21	05052021	202105	300-34300	30100			*	29.38				
			REFUND-CRDT BAL CLSD ACCT											
							WILLIAM & SUSAN FRANZ				29.38	017153		
5/06/21	01246	5/04/21	05042021	202105	310-53600	52055			*	191.65				
			REIMB-UNIFORM & CONTINGEN											
		5/04/21	05042021	202105	310-51300	49100			*	250.00				
			REIMB-UNIFORM & CONTINGEN											
							JOSHUA GREINER				441.65	017154		
5/06/21	01588	5/05/21	05052021	202105	300-34300	30100			*	92.83				
			REFUND-CRDT BAL CLSD ACCT											
							MARK HERNANDEZ LEAN BUS CONS				92.83	017155		
5/06/21	01592	5/05/21	05052021	202105	300-34300	30100			*	29.38				
			REFUND-CRDT BAL CLSD ACCT											
							SHMUEL & TEMA KISSIN				29.38	017156		

DUNE -DUNES - SHENNING

AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	6/29/21	PAGE	2
*** CHECK DATES 05/01/2021 - 05/31/2021 ***														
DUNES CDD - WATER/SEWER														
BANK D DUNES - WATER/SEWER														
CHECK														
DATE	VEND#	.....INVOICE.....	...EXPENSED TO...					VENDOR NAME	STATUS		AMOUNT	....CHECK.....		
		DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS				AMOUNT	#	
5/06/21	01593	5/05/21	05052021	202105	300	34300	30000		*		109.64			
			REFUND-CLSD ACCT											
			JOANN MALTA										109.64 017157	
5/06/21	01594	5/05/21	05052021	202105	300	34300	30000		*		64.94			
			REFUND-CLSD ACCT											
			DEBRA L MARTIN										64.94 017158	
5/06/21	01595	5/05/21	05052021	202105	300	34300	30000		*		25.46			
			REFUND-CLSD ACCT											
			ROBERT & MARY ELLEN MEISENHEIMER										25.46 017159	
5/06/21	01607	5/05/21	05052021	202105	300	34300	30000		*		92.60			
			REFUND-CLSD ACCT											
			STEVEN MORRIS & VESDA WILLIAMS										92.60 017160	
5/06/21	01596	5/05/21	05052021	202105	300	34300	30100		*		14.69			
			REFUND-CRDT BAL CLSD ACCT											
			RICHARD MURAD & ROBIN BEST										14.69 017161	
5/06/21	01597	5/05/21	05052021	202105	300	34300	30000		*		11.58			
			REFUND-CLSD ACCT											
			WILLIAM & LISA OATS										11.58 017162	
5/06/21	01598	5/05/21	05052021	202105	300	34300	30100		*		29.38			
			REFUND-CRDT BAL CLSD ACCT											
			LINDA PHOTOPULOS										29.38 017163	
5/06/21	01599	5/05/21	05052021	202105	300	34300	30000		*		48.15			
			REFUND-CLSD ACCT											
			SCOTT PRICE & MICHAEL MAYS										48.15 017164	
5/06/21	01601	5/05/21	05052021	202105	300	34300	30000		*		104.30			
			REFUND-CLSD ACCT											
			PETER & JENNIFER REDMOND										104.30 017165	
5/06/21	01602	5/05/21	05052021	202105	300	34300	30100		*		14.69			
			REFUND-CRDT BAL CLSD ACCT											
			ROSIE ASSOCIATES LLC										14.69 017166	
5/06/21	01603	5/05/21	05052021	202105	300	34300	30100		*		14.69			
			REFUND-CRDT BAL CLSD ACCT											
			JERRY D SAUERS										14.69 017167	
5/06/21	01604	5/05/21	05052021	202105	300	34300	30100		*		44.07			
			REFUND-CRDT BAL CLSD ACCT											
			SUSAN K SEDLAK										44.07 017168	
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DUNE -DUNES - SHENNING														



CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
5/06/21	00566	4/06/21 9976369-	202104 310-53600-25000 REEMPLOYMENT TAX		*	1,237.50	
FLORIDA UC FUND							1,237.50 017177
5/06/21	99999	5/06/21 VOID	202105 000-00000-00000 VOID CHECK		C	.00	
*****INVALID VENDOR NUMBER*****							.00 017178
5/06/21	00013	4/28/21 00180-04	202104 330-53600-43000 SVCS 04/21		*	37.58	
		4/28/21 01669-04	202104 330-53600-43000 SVCS 04/21		*	66.85	
		4/28/21 06441-04	202104 330-53600-43000 SVCS 04/21		*	242.06	
		4/28/21 06618-04	202104 330-53600-43000 SVCS 04/21		*	49.42	
		4/28/21 06682-04	202104 330-53600-43000 SVCS 04/21		*	12.65	
		4/28/21 09639-04	202104 320-53600-43000 SVCS 04/21		*	21.06	
		4/28/21 09681-04	202104 330-53600-43000 SVCS 04/21		*	53.10	
		4/28/21 10476-04	202104 330-53600-43000 SVCS 04/21		*	14.10	
		4/28/21 13564-04	202104 340-53600-43000 SVCS 04/21		*	10.88	
		4/28/21 31053-04	202104 330-53600-43000 SVCS 04/21		*	14.57	
		4/28/21 35422-04	202104 340-53600-43000 SVCS 04/21		*	4,248.10	
		4/28/21 38339-04	202104 320-53600-43000 SVCS 04/21		*	8,617.43	
		4/28/21 41474-04	202104 330-53600-43000 SVCS 04/21		*	23.35	
		4/28/21 54287-04	202104 330-53600-43000 SVCS 04/21		*	1,386.49	
		4/28/21 54554-04	202104 330-53600-43000 SVCS 4/21		*	15.77	
		4/28/21 64405-04	202104 330-53600-43000 SVCS 04/21		*	12.91	
		4/28/21 80187-04	202104 330-53600-43000 SVCS 04/21		*	17.08	
		4/28/21 83014-04	202104 330-53600-43000 SVCS 04/21		*	56.89	
		4/28/21 89460-04	202104 330-53600-43000 SVCS 04/21		*	2,948.19	

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AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	6/29/21	PAGE	5
*** CHECK DATES 05/01/2021 - 05/31/2021 ***														
DUNES CDD - WATER/SEWER														
BANK D DUNES - WATER/SEWER														
CHECK														
DATE	VEND#	.....INVOICE.....	...EXPENSED TO...					VENDOR NAME	STATUS		AMOUNT	....CHECK.....		
		DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS				AMOUNT	#	
		4/28/21	94444-04	202104	330	-53600	-43000		*		51.53			
			SVCS 04/21											
								FLORIDA POWER & LIGHT CO.				17,900.01	017179	
5/06/21	00382	5/01/21	573	202105	310	-51300	-34000		*		1,837.50			
			MGMT FEES 05/21											
								GOVERNMENTAL MANAGEMENT SERVICES				1,837.50	017180	
5/06/21	00028	3/10/21	33331	202103	310	-53600	-52000		*		15.72			
			SUPPLIES											
		4/05/21	33379	202104	320	-53600	-52000		*		180.70			
			SUPPLIES											
								HAMMOCK HARDWARE & SUPPLY, INC.				196.42	017181	
5/06/21	00515	4/28/21	4927543	202104	320	-53600	-52200		*		2,859.17			
			CALCIUM CHLORIDE											
								HAWKINS, INC.				2,859.17	017182	
5/06/21	01045	4/15/21	FL134378	202104	330	-53600	-46000		*		202.87			
			SUPPLIES											
								MOTION INDUSTRIES, INC				202.87	017183	
5/06/21	01138	4/20/21	66273571	202104	320	-53600	-52000		*		460.36			
			CO2 BULK											
								NUCO2				460.36	017184	
5/06/21	00688	4/22/21	359401	202104	320	-53600	-52200		*		808.25			
			HYPOCHLORIDE SOLUTIONS											
		4/22/21	359401	202104	330	-53600	-52200		*		404.13			
			HYPOCHLORIDE SOLUTIONS											
								ODYSSEY MANUFACTURING COMPANY				1,212.38	017185	
5/06/21	01398	4/28/21	21354186	202104	320	-53600	-34800		*		962.00			
			SVCS 04/21											
								PACE ANALYTICAL SERVICES, LLC				962.00	017186	
5/06/21	01511	4/22/21	10422202	202104	320	-53600	-46000		*		1,480.38			
			SVCS 04/21											
		4/22/21	10422202	202104	330	-53600	-46000		*		1,480.36			
			SVCS 04/21											
		4/22/21	10422202	202104	340	-53600	-46000		*		1,480.36			
			SVCS 04/21											
								PRO CONTROLS & AUTOMATION				4,441.10	017187	
5/06/21	01205	3/31/21	43401	202103	310	-51300	-51000		*		148.00			
			SUPPLIES											

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DATE CHECK	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
		4/06/21	43402 202104 310-51300-51000 SUPPLIES		*	119.30	
		4/06/21	92501 202104 310-51300-51000 SUPPLIES		*	217.72	
		4/13/21	66001 202104 310-51300-51000 SUPPLIES		*	72.77	
		4/19/21	89901 202104 300-20700-10000 SUPPLIES		*	168.14	
		4/19/21	89901 202104 320-54900-52000 SUPPLIES		*	168.14	
		4/19/21	89901 202104 300-13100-10000		*	168.14-	
		4/20/21	48801 202104 310-51300-51000 SUPPLIES		*	89.05	
				STAPLES BUSINESS CREDIT			814.98 017188
5/06/21	00600	4/30/21	T2007042 202104 320-53600-46050 SUPPLIES		*	43.89	
				STONE PLUS PALM COAST			43.89 017189
5/06/21	00661	4/30/21	201326 202104 310-51300-54000 ASSESSMENT BILLING 04/21		*	35.72	
				SUNSHINE STATE ONE CALL OF FLORIDA			35.72 017190
5/06/21	01289	5/02/21	2707 202105 310-51300-49100 WEB MAINT 05/21		*	146.00	
				VGLOBALTECH			146.00 017191
5/14/21	01608	5/07/21	05072021 202105 300-34300-30100 REFUND-CRDT BAL CLSD ACCT		*	14.69	
				ROBERT & SHARON BLANKENSHIP			14.69 017192
5/14/21	00621	5/11/21	57138 202105 310-51300-51000 SUPPLIES		*	187.56	
				COASTAL SUPPLIES			187.56 017193
5/14/21	01609	5/07/21	05072021 202105 300-34300-30000 REFUND-CLSD ACCT		*	34.56	
				RICHARD & SHARON DIETZ			34.56 017194
5/14/21	01265	4/30/21	154601 202104 310-53600-44000 COPIER LEASE		*	142.69	
		4/30/21	154602 202104 310-53600-44000 COPIER LEASE		*	41.93	
		4/30/21	154603 202104 310-53600-44000 COPIER LEASE		*	49.90	
				DOCUMENT TECHNOLOGIES			234.52 017195
				DUNE -DUNES - SHENNING			

\*\*\* CHECK DATES 05/01/2021 - 05/31/2021 \*\*\*  
DUNES CDD - WATER/SEWER  
BANK D DUNES - WATER/SEWER

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
5/14/21	00566	5/04/21 9976369-	202103 310-53600-25000		*	412.50	
		PERIOD 01/01-03/31/21					
			FLORIDA UC FUND				412.50 017196
5/14/21	00515	5/06/21 4932209	202105 320-53600-52200		*	334.86	
		SULFURIC ACID					
			HAWKINS, INC.				334.86 017197
5/14/21	01138	4/26/21 66293023	202104 320-53600-52200		*	314.98	
		CO2 BULK					
			NUCO2				314.98 017198
5/14/21	00688	4/29/21 359992	202104 320-53600-52200		*	621.16	
		HYPOCHLORITE SOLUTIONS					
		4/29/21 359992	202104 330-53600-52200		*	310.58	
		HYPOCHLORITE SOLUTIONS					
		5/05/21 360450	202105 320-53600-52200		*	599.31	
		HYPOCHLORITE SOLUTIONS					
		5/05/21 360450	202105 330-53600-52200		*	296.66	
		HYPOCHLORITE SOLUTIONS					
			ODYSSEY MANUFACTURING COMPANY				1,827.71 017199
5/14/21	00569	5/06/21 25794	202105 330-53600-34900		*	2,000.00	
		RINSE DEWATERING BOX					
		5/07/21 25795	202105 330-53600-34900		*	2,000.00	
		RINSE DEWATERING BOX					
			ORMOND SEPTIC SYSTEMS				4,000.00 017200
5/14/21	01610	5/07/21 05072021	202105 300-34300-30100		*	14.69	
		REFUND-CRDT BAL CLSD ACCT					
			LOUIS F PESSAGNO				14.69 017201
5/14/21	01611	5/07/21 05072121	202105 300-34300-30100		*	117.52	
		REFUND-CRDT BAL CLSD ACCT					
			BARRY & ADRIENNE SHERMAN				117.52 017202
5/14/21	00020	5/11/21 78726	202105 320-53600-46050		*	4,719.51	
		SUPPLIES					
		5/11/21 78732	202105 320-53600-61000		*	2,860.82	
		SUPPLIES					
			SUNSTATE METER AND SUPPLY, INC.				7,580.33 017203
5/14/21	01528	2/26/21 71904	202102 320-53600-46000		*	5,364.66	
		PUMP END REPAIR					
			T&T PUMP CO., INC				5,364.66 017204

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\*\*\* CHECK DATES 05/01/2021 - 05/31/2021 \*\*\*  
 DUNES CDD - WATER/SEWER  
 BANK D DUNES - WATER/SEWER

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
5/20/21	01612	5/19/21 05192021	202105 300-34300-30000 REFUND-CLSD ACCT	SAMUEL & LEA BARR	*	131.41	131.41 017205
5/20/21	01613	5/19/21 05192021	202105 300-34300-30100 REFUND-CRDT BAL CLSD ACCT	BIJOU DEVELOPMENTS LLC	*	24.69	24.69 017206
5/20/21	01614	5/19/21 05192021	202105 300-34300-30100 REFUND-CRDT BAL CLSD ACCT	PATRICK & DEBRA SUGRUE	*	29.38	29.38 017207
5/20/21	01615	5/19/21 05192021	202105 300-34300-30100 REFUND-CRDT BAL CLSD ACCT	WILLIAM & PATRICIA THOMPSON	*	77.78	77.78 017208
5/20/21	00355	5/01/21 28728975	202104 310-53600-41000 SVCS 04/21	AT&T MOBILITY	*	420.01	420.01 017209
5/20/21	00542	5/07/21 125033	202104 310-51300-31100 SVCS 04/21	CPH ENGINEERS, INC.	*	3,110.00	3,285.00 017210
		5/07/21 125034	202104 310-51300-31100 SVCS 04/21		*	175.00	
5/20/21	00047	5/11/21 73678504	202105 310-51300-42000 DELIVERIES THRU 05/05/21	FEDEX	*	65.91	65.91 017211
5/20/21	00123	5/10/21 12446431	202105 330-53600-46000 SUPPLIES		*	267.17	
		5/10/21 12446431	202105 320-53600-46000 SUPPLIES		*	534.35	
5/20/21	00515	5/13/21 4937178	202105 320-53600-52200 CALCIUM CHLORIDE	HACH COMPANY	*	2,210.49	801.52 017212
				HAWKINS, INC.			2,210.49 017213
5/20/21	01138	5/10/21 66398313	202105 320-53600-52200 CO2 BULK		*	237.07	
				NUCO2			237.07 017214
5/20/21	00688	5/13/21 361084	202105 320-53600-52200 HYPOCHLORITE SOLUTIONS		*	852.77	

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*** CHECK DATES 05/01/2021 - 05/31/2021 ***		DUNES CDD - WATER/SEWER													
		BANK D DUNES - WATER/SEWER													
CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #								
		5/13/21 361084	202105 330-53600-52200	HYPOCHLORITE SOLUTIONS	*	426.39									
				ODYSSEY MANUFACTURING COMPANY			1,279.16	017215							
5/20/21 00603		5/11/21 111720	202105 310-53600-44000	COPIER LEASE	*	44.00									
				SMART TECHNOLOGIES			44.00	017216							
5/20/21 01616		5/05/21 5734701	202105 310-51300-51000	SUPPLIES	*	99.33									
				STAPLES CREDIT PLAN			99.33	017217							
5/20/21 00214		5/14/21 603887	202105 330-53600-46000	SUBMERSIBLE PUMP	*	729.95									
				USA BLUEBOOK			729.95	017218							
5/20/21 01573		5/18/21 05182021	202105 300-34300-30100	REFUND-CRDT BAL CLSD ACCT	*	29.38									
				MERRILL WESTFALL & SUSAN WESTFALL			29.38	017219							
5/27/21 01195		5/16/21 10425	202106 310-51300-54000	SVCS 06/21	*	93.00									
				ANSWER ALL ANSWERING SERVICE			93.00	017220							
5/27/21 00725		5/14/21 1566093	202105 320-53600-46000	SVC AGMT-5/14/21-5/13/22	*	3,930.50									
				ASCO POWER SERVICES INC			3,930.50	017221							
5/27/21 01164		5/16/21 33514802	202106 310-53600-41000	SVCS 06/21	*	633.63									
				BRIGHT HOUSE NETWORKS			633.63	017222							
5/27/21 00305		5/21/21 14583504	202104 320-53600-43100	SVCS 04/21	*	6,979.01									
		5/21/21 14584118	202104 320-53600-43100	SVCS 04/21	*	2.33									
		5/21/21 14585905	202104 320-53600-43100	SVCS 04/21	*	2.33									
		5/21/21 14587177	202104 340-53600-43300	SVCS 04/21	*	14,523.19									
		5/21/21 14591921	202104 340-53600-43300	SVCS 04/21	*	59.23									
				CITY OF PALM COAST			21,566.09	017223							
5/27/21 00542		5/07/21 125009	202104 310-51300-31100	SVCS 04/21	*	2,700.00									
				CPH ENGINEERS, INC.			2,700.00	017224							
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DUNES CDD - WATER/SEWER  
BANK D DUNES - WATER/SEWER

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5/27/21	00770	5/19/21 38851	202104 320-53600-46000	TROUBLESHOOT LIFT STATION	*	180.00	
				ECONOMY ELECTRIC COMPANY			180.00 017225
5/27/21	00047	5/04/21 73602428	202104 310-51300-42000	DELIVERIES THRU 04/28/21	*	86.66	
		5/04/21 73602428	202104 310-51300-42000	DELIVERIES THRU 04/28/21	*	96.96	
		5/04/21 73602428	202104 300-20700-10100	DELIVERIES THRU 04/28/21	*	96.66	
		5/04/21 73602428	202104 300-13100-10000	DELIVERIES THRU 04/28/21	*	96.66	
		5/25/21 73827194	202105 310-51300-42000	DELIVERIES THRU 05/19/21	*	93.24	
				FEDEX			276.86 017226
5/27/21	00515	5/20/21 4941974	202105 320-53600-52000	CALCIUM CHLORIDE	*	2,880.67	
				HAWKINS, INC.			2,880.67 017227
5/27/21	00298	5/06/21 03636	202105 310-53600-52010	SUPPLIES	*	319.00	
		5/07/21 95594	202105 310-53600-52010	SUPPLIES	*	617.00	
		5/10/21 53543	202105 310-53600-52000	SUPPLIES	*	397.64	
				HOME DEPOT CREDIT SERVICES			1,333.64 017228
5/27/21	01244	5/21/21 6202	202105 330-53600-34900	EK 8 MI	*	733.50	
				KED GROUP, INC.			733.50 017229
5/27/21	01247	5/20/21 11898051	202105 310-53600-44000	COPIER LEASE	*	157.54	
				LEAF			157.54 017230
5/27/21	00556	5/26/21 05262021	202105 310-51300-40000	PER DIEM 2021 SEDA SPRING	*	231.00	
				TIMOTHY MORRIS			231.00 017231
5/27/21	01045	5/21/21 FL134383	202105 320-53600-46000	SUPPLIES	*	482.45	
		5/24/21 FL134383	202105 320-53600-46000	SUPPLIES	*	261.21	
				MOTION INDUSTRIES, INC			743.66 017232

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\*\*\* CHECK DATES 05/01/2021 - 05/31/2021 \*\*\*  
DUNES CDD - WATER/SEWER  
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CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
5/27/21	01138	5/06/21 66384396	202105 320-53600-52200		*	461.36	
		CO2 BULK					
		6/01/21 66478148	202106 320-53600-52200		*	31.15	
		SVC CHARGE					
				NUCO2			492.51 017233
5/27/21	01171	6/01/21 0621	202106 310-51300-40000		*	500.00	
		VEHICLE ALLOWANCE 06/21					
				GREGORY L. PEUGH			500.00 017234
5/27/21	01245	6/01/21 0621	202106 310-51300-40000		*	300.00	
		VEHICLE ALLOWANCE 06/21					
				DAVID C. PONITZ			300.00 017235
5/27/21	00497	5/20/21 2790743	202105 320-53600-46000		*	578.51	
		DIESEL					
				PORT CONSOLIDATED			578.51 017236
5/27/21	01351	12/18/20 7159129	202012 320-53600-46000		*	1,662.50	
		SVCS 12/2020					
				POWER & PUMPS INC			1,662.50 017237
5/27/21	01511	5/20/21 10520202	202105 320-53600-46000		*	878.47	
		SVCS 05/21					
		5/20/21 10520202	202105 330-53600-46000		*	878.47	
		SVCS 05/21					
		5/20/21 10520202	202105 340-53600-46000		*	878.46	
		SVCS 05/21					
				PRO CONTROLS & AUTOMATION			2,635.40 017238
5/27/21	01617	4/06/21 19223	202104 310-53600-52010		*	2,917.97	
		VOC KIT VALVE-OUT SPREAD					
				SPECIALTY MAINTENANCE PRODUCTS			2,917.97 017239
5/27/21	00020	5/18/21 78851	202105 320-53600-46050		*	1,528.48	
		SUPPLIES					
		5/18/21 78851	202105 330-53600-46050		*	1,273.89	
		SUPPLIES					
		5/18/21 78851	202105 340-53600-46050		*	3,291.72	
		SUPPLIES					
				SUNSTATE METER AND SUPPLY, INC.			6,094.09 017240
5/27/21	00955	4/07/21 77854	202104 310-51300-51000		*	91.81	
		SHARP ELECTRONICS					
		4/14/21 99683	202104 320-53600-46000		*	36.28	
		STERLING SEAL					

DUNE -DUNES - SHENNING



AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	6/29/21	PAGE	1
*** CHECK DATES 05/01/2021 - 05/31/2021 ***														
DUNES CDD - BRIDGE FUND														
BANK E DUNES - BRIDGE														

  

DATE CHECK	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
5/06/21	00255	5/03/21 7777	202105 320-54900-46000		*	50.00	
		SVCS 05/21					
				ABOVE THE REST PEST CONTROL			50.00 007792
5/06/21	00114	5/01/21 2704-062	202106 320-54900-46000		*	216.00	
		MONITOR JUNE/JULY/AUG 21					
				ALARMPRO, INC.			216.00 007793
5/06/21	00184	4/26/21 0521	202105 300-13100-10000		*	199.30	
		INS 05/21					
		4/26/21 0521	202105 310-53600-23000		*	199.30	
		INS 05/21					
		4/26/21 0521	202105 320-54900-23000		*	31.49	
		INS 05/21					
		4/26/21 0521	202105 300-20700-10000		*	199.30-	
		INS 05/21					
				AMERICAN HERITAGE LIFE INS COMPANY			230.79 007794
5/06/21	00132	4/23/21 14537991	202103 320-54900-43000		*	771.22	
		SVCS 03/21					
				CITY OF PALM COAST			771.22 007795
5/06/21	00101	4/28/21 220392-0	202105 320-54900-52000		*	57.00	
		WATER COOLER RENTAL 05/21					
				CULLIGAN WATER PRODUCTS			57.00 007796
5/06/21	00014	4/27/21 02998-04	202104 320-54900-43000		*	212.26	
		SVCS 04/21					
		4/28/21 04979-04	202104 320-54900-43000		*	86.24	
		SVCS 04/21					
		4/28/21 05950-04	202104 320-54900-43000		*	374.72	
		SVCS 04/21					
		4/28/21 06601-04	202104 320-54900-43000		*	61.31	
		SVCS 04/21					
		4/28/21 07438-04	202104 320-54900-46002		*	25.20	
		SVCS 04/21					
		4/28/21 25021-04	202104 320-54900-46002		*	33.87	
		SVCS 04/21					
		4/28/21 56431-04	202104 320-54900-46002		*	27.98	
		SVCS 04/21					
		4/28/21 84435-04	202104 320-54900-46002		*	26.77	
		SVCS 04/21					
				FLORIDA POWER & LIGHT CO.			848.35 007797
5/06/21	00145	5/01/21 574	202105 310-51300-34000		*	1,429.17	
		MGMT FEES 05/21					
				GOVERNMENTAL MANAGEMENT SERVICES			1,429.17 007798
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DUNE -DUNES - SHENNING							

AP300R		YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN 6/29/21		PAGE 2	
*** CHECK DATES 05/01/2021 - 05/31/2021 ***		DUNES CDD - BRIDGE FUND													
		BANK E DUNES - BRIDGE													

  

DATE CHECK	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
5/06/21	00039	5/03/21 20928	202105 300-13100-10100		*	200.00	
		AUDIT FYE 09/30/20					
		5/03/21 20928	202105 300-13100-10000		*	450.00	
		AUDIT FYE 09/30/20					
		5/03/21 20928	202105 310-51300-32200		*	350.00	
		AUDIT FYE 09/30/20					
		5/03/21 20928	202105 310-51300-32200		*	200.00	
		AUDIT FYE 09/30/20					
		5/03/21 20928	202105 300-20700-10000		*	200.00-	
		AUDIT FYE 09/30/20					
		5/03/21 20928	202105 310-51300-32200		*	450.00	
		AUDIT FYE 09/30/20					
		5/03/21 20928	202105 300-20700-10000		*	450.00-	
		AUDIT FYE 09/30/20					
				GRAU & ASSOCIATES			1,000.00 007799
5/06/21	00340	4/21/21 22801	202104 320-54900-46000		*	1,647.66	
		SVCS 04/21					
				MPOWER DATA SOLUTIONS			1,647.66 007800
5/06/21	00318	4/30/21 USA01697	202104 320-54900-46000		*	675.00	
		MECHANICAL SWEEPING-BRIDGE					
		4/30/21 USA01697	202104 320-54900-46002		*	300.00	
		MECHANICAL SWEEPING-PRKWY					
				USA SERVICES OF FLORIDA, INC.			975.00 007801
5/06/21	00061	4/27/21 85156300	202105 320-54900-46000		*	331.20	
		SVCS 05/21					
				WASTE MANAGEMENT INC. OF FLORIDA			331.20 007802
5/14/21	00336	5/05/21 34097001	202105 320-54900-41000		*	381.87	
		SVCS 05/21					
				BRIGHT HOUSE NETWORKS			381.87 007803
5/14/21	00189	5/04/21 57045	202105 320-54900-52000		*	131.54	
		SUPPLIES					
				COASTAL SUPPLIES			131.54 007804
5/14/21	00180	6/01/21 COM#6253	202106 300-13100-10000		*	1,186.86	
		WC INS-06/21					
		6/01/21 COM#6253	202106 300-13100-10100		*	222.68	
		WC INS-06/21					
		6/01/21 COM#6253	202106 320-54900-24000		*	817.21	
		WC INS-06/21					
		6/01/21 COM#6253	202106 320-53800-24000		*	222.68	
		WC INS-06/21					

  

DUNE -DUNES -		SHENNING	
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AP300R  
 \*\*\* CHECK DATES 05/01/2021 - 05/31/2021 \*\*\*

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 6/29/21 PAGE 3

DUNES CDD - BRIDGE FUND  
 BANK E DUNES - BRIDGE

DATE CHECK	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
		6/01/21	COM#6253 202106 300-20700-10000 WC INS-06/21		*	222.68-	
		6/01/21	COM#6253 202106 310-53600-24000 WC INS-06/21		*	1,186.86	
		6/01/21	COM#6253 202106 300-20700-10000 WC INS-06/21		*	1,186.86-	
			PREFERRED GOVERNMENTAL INSURANCE				2,226.75 007805
5/I472I 00263	-	4/16/21	2019-1-0 202104 320-54900-64006 TOLL FACILITY IMPROVEMENT	S.E. CLINE CONSTRUCTION, INC.	*	36,500.12	36,500.12 007806
5/I472I 00367	-	5/13/21	96794574 202106 300-13100-10000 JUNE 21 HEALTH INSURANCE		*	7,729.32	
		5/13/21	96794574 202106 300-13100-10100 JUNE 21 HEALTH INSURANCE		*	1,549.31	
		5/13/21	96794574 202106 320-54900-23000 JUNE 21 HEALTH INSURANCE		*	4,367.63	
		5/13/21	96794574 202106 320-53800-23000 JUNE 21 HEALTH INSURANCE		*	1,549.31	
		5/13/21	96794574 202106 300-20700-10000 JUNE 21 HEALTH INSURANCE		*	1,549.31-	
		5/13/21	96794574 202106 310-53600-23000 JUNE 21 HEALTH INSURANCE		*	7,729.32	
		5/13/21	96794574 202106 300-20700-10000 JUNE 21 HEALTH INSURANCE		*	7,729.32-	
			HUMANA HEALTH PLAN INC				13,646.26 007807
5/2072I 00338	-	5/17/21	10869 202104 310-51300-31500 SVCS 04/21		*	597.13	
		5/17/21	10869 202104 310-51300-31500 SVCS 04/21		*	597.12	
		5/17/21	10869 202104 310-51300-31500 SVCS 04/21		*	597.12	
		5/17/21	10869 202104 300-13100-10000 SVCS 04/21		*	597.12	
		5/17/21	10869 202104 300-13100-10100 SVCS 04/21		*	597.13	
		5/17/21	10869 202104 300-20700-10000 SVCS 04/21		*	597.13-	
		5/17/21	10869 202104 300-20700-10000 SVCS 04/21		*	597.12-	
			CHIUMENTO LAW PLLC				1,791.37 007808
5/2072I 0021I	-	5/07/21	125032 202104 320-54900-64001 SVCS 04/21		*	4,949.86	
			CPH ENGINEERS, INC.				4,949.86 007809
			DUNE -DUNES -	SHENNING			



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 \*\*\* CHECK DATES 05/01/2021 - 05/31/2021 \*\*\*  
 YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 6/29/21  
 DUNES CDD - BRIDGE FUND  
 BANK E DUNES - BRIDGE

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DATE CHECK	VEND#	INVOICE	EXPENSED TO...	VENDOR NAME	STATUS	AMOUNT	CHECK...
DATE	INVOICE	YRMO	DPT ACCT# SUB	SUBCLASS			AMOUNT #
5/20/21	00356	5/15/21	3256343 202105 300-13100-10000	COBRASECURE 05/21	*	20.00	
		5/15/21	3256343 202105 300-13100-10100	COBRASECURE 05/21	*	20.00	
		5/15/21	3256343 202105 300-20700-10000	COBRASECURE 05/21	*	20.00-	
		5/15/21	3256343 202105 300-20700-10000	COBRASECURE 05/21	*	20.00-	
		5/15/21	3256343 202105 320-53800-23000	COBRASECURE 05/21	*	20.00	
		5/15/21	3256343 202105 310-53600-23000	COBRASECURE 05/21	*	20.00	
		5/15/21	3256343 202105 320-54900-23000	COBRASECURE 05/21	*	20.00	
			EMPLOYEE BENEFITS CORPORATION				60.00 007810
5/20/21	00317	4/13/21	23494 202104 320-54900-42500	EXPRESS CARDS	*	781.58	
		4/13/21	23495 202104 320-54900-42500	LOYALTY CARDS	*	786.58	
			G2 I.D. SOURCE, INC.				1,568.16 007811
5/20/21	00153	5/13/21	5-0421 202104 320-54900-64004	SVCS 04/21	*	17,094.75	
			KISINGER CAMPO & ASSOCIATES CORP.				17,094.75 007812
5/20/21	00340	5/10/21	22815 202104 300-13100-10000	PROACTIVE IT-04/21	*	1,689.62	
		5/10/21	22815 202104 300-13100-10100	PROACTIVE IT-04/21	*	40.00	
		5/10/21	22815 202104 300-20700-10000	PROACTIVE IT-04/21	*	1,689.62-	
		5/10/21	22815 202104 300-20700-10000	PROACTIVE IT-04/21	*	40.00-	
		5/10/21	22815 202104 310-51300-49100	PROACTIVE IT-04/21	*	40.00	
		5/10/21	22815 202104 310-53600-41000	PROACTIVE IT-04/21	*	1,689.62	
		5/10/21	22815 202104 320-54900-34300	PROACTIVE IT-04/21	*	1,689.63	
			MPOWER DATA SOLUTIONS				3,419.25 007813
5/20/21	00355	5/19/21	287699 202105 320-54900-46002	REMOVE&REPLACE SIDEWALK	*	2,280.00	
			BILL PRAUS STUCCO				2,280.00 007814

DUNE -DUNES - SHENNING

AP300R		YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN 6/29/21		PAGE 5	
*** CHECK DATES 05/01/2021 - 05/31/2021 ***		DUNES CDD - BRIDGE FUND													
		BANK E DUNES - BRIDGE													
CHECK DATE	VEND#	.....INVOICE.....		...EXPENSED TO...			VENDOR NAME		STATUS		AMOUNT		.....CHECK..... AMOUNT #		
		DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS							
5/20/21	00346	5/15/21	71777558	202105	300-	13100-	10000			*		380.67			
			FUEL												
		5/15/21	71777558	202105	300-	20700-	10000			*		380.67-			
			FUEL												
		5/15/21	71777558	202105	310-	53600-	52100			*		380.67			
			FUEL												
		5/15/21	71777558	202105	320-	54900-	46000			*		80.15			
			FUEL												
								WEX BANK					460.82	007815	
5/27/21	00354	5/19/21	1127	202105	320-	54900-	46002			*		7,997.00			
			MAINT 05/21												
								AFFORDABLE LAWN & LANDSCAPING					7,997.00	007816	
5/27/21	00185	5/05/21	332	202105	320-	54900-	46000			*		1,100.00			
			MAINT 05/21												
								ALL AMERICAN MAINTENANCE OF FLAGLER					1,100.00	007817	
5/27/21	00173	5/18/21	4873-052	202105	310-	51300-	54000			*		643.53			
			PUCHASES												
		5/18/21	4873-052	202105	310-	53600-	54100			*		550.00			
			PUCHASES												
		5/18/21	4873-052	202105	310-	51300-	49100			*		266.46			
			PUCHASES												
		5/18/21	4873-052	202105	340-	53600-	46000			*		184.80			
			PUCHASES												
		5/18/21	4873-052	202105	310-	51300-	49100			*		171.00			
			PUCHASES												
		5/18/21	4873-052	202105	300-	20700-	10000			*		171.00-			
			PUCHASES												
		5/18/21	4873-052	202105	310-	51300-	40000			*		402.00			
			PUCHASES												
		5/18/21	4873-052	202105	310-	51300-	42000			*		29.14			
			PUCHASES												
		5/18/21	4873-052	202105	320-	54900-	34300			*		381.60			
			PUCHASES												
		5/18/21	4873-052	202105	300-	13100-	10100			*		171.00			
			PUCHASES												
		5/18/21	4873-052	202105	300-	13100-	10000			*		2,075.93			
			PUCHASES												
		5/18/21	4873-052	202105	300-	20700-	10000			*		2,075.93-			
			PUCHASES												
								BUSINESS CARD					2,628.53	007818	
5/27/21	00132	5/21/21	14583129	202104	320-	54900-	43000			*		748.11			
			SVCS 04/21												
								CITY OF PALM COAST					748.11	007819	
								DUNE -DUNES -							
								SHENNING							

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
5/27/21	00153	5/13/21 5-0421	202104 320-54900-64004		*	17,094.75	
		SVCS 04/21		KISINGER CAMPO & ASSOCIATES CORP.			17,094.75 007820
5/27/21	00369	5/05/21 952954	202105 320-54900-34300		*	3,000.00	
		SVCS 05/21		LOMBARDO, SPRADLEY & KLEIN, CPA'S			3,000.00 007821
5/27/21	00278	4/10/21 66749	202104 320-54900-52000		*	129.96	
		COFFEE DONUT SHOP			*	109.99	
		4/10/21 85577	202104 320-54900-52000		*	63.64	
		BROTHER TN-850			*	199.99	
		4/15/21 49359	202104 320-54900-52000		*	190.29	
		COFFEE DONUT SHOP			*		
		4/20/21 56899	202104 320-54900-52000		*		
		NOUHAUS EROGDRAFT			*		
		5/03/21 54796	202105 320-54900-52000		*		
		FACE MASK/NITRILE GLOVES		SYNCB/AMAZON			693.87 007822
5/28/21	00366	5/20/21 0434635-	202106 300-13100-10000		*	828.88	
		JUNE 2021 INSURANCE			*	134.09	
		5/20/21 0434635-	202106 300-13100-10100		*	387.30	
		JUNE 2021 INSURANCE			*	134.09	
		5/20/21 0434635-	202106 320-54900-23000		*	134.09-	
		JUNE 2021 INSURANCE			*	828.88	
		5/20/21 0434635-	202106 300-20700-10000		*	828.88-	
		JUNE 2021 INSURANCE			*		
		5/20/21 0434635-	202106 310-53600-23000		*		
		JUNE 2021 INSURANCE			*		
		5/20/21 0434635-	202106 300-20700-10000		*		
		JUNE 2021 INSURANCE		FIRST UNUM LIFE INSURANCE COMPANY			1,350.27 007823
TOTAL FOR BANK E						126,679.67	
TOTAL FOR REGISTER						126,679.67	