

Dunes
Community Development District

August 12, 2022

Dunes Community Development District Agenda

Friday
August 12, 2022
9:30 a.m.

Dunes CDD Administrative Office
101 Jungle Hut Road
Palm Coast, Florida
<https://us02web.zoom.us/j/86943798250>
Call In # (929) 205-6099
Meeting ID # 869 4379 8250

- I. Roll Call & Agenda
- II. Minutes
 - A. Approval of the Minutes of the June 10, 2022 Meeting
- III. Audience Comments
- IV. Public Hearing to Adopt the Budgets for Fiscal Year 2023
 - B. Fiscal Year 2023 Budget
 - Open Public Hearing on the Budgets for Fiscal Year 2023
 - C. Resolution 2022-06, Approving the Transfer of Funds from the Bridge, Water & Sewer Funds and General Fund Surplus to the General Fund for FY 2023
 - D. Resolution 2022-07, Adopting the General Fund Budget for FY 2023
 - E. Resolution 2022-08, Levying Assessments for FY 2023
 - F. Resolution 2022-09, Adopting the Water & Sewer Fund Budget for FY 2023
 - G. Resolution 2022-10, Adopting the Bridge Fund Budget for FY 2023
 - H. Resolution 2022-11, Adopting the Stormwater Enterprise Fund Budget
 - I. Resolution 2022-12, Adopting the Section 125 Cafeteria Plan
 - Close Public Hearing
- V. Reports and Discussion Items

- J. Acceptance of the Fiscal Year 2021 Audit Report
 - Discussion on Toll Booth Project
 - Discussion on Capacity Fee Issues for Commercial Accounts
 - Discussion on Stormwater Utility / Reclaimed Flow
 - Oasis / Beach Walk / Lennar Homes Development Update
- VI. Staff Reports
 - Attorney
- K. Engineer – Report
 - Manager
- L. Bridge Report for July
- M. Additional Budget Items Report
- VII. Supervisors' Requests and Audience Comments
- VIII. Financial Reports
 - N. Balance Sheet & Income Statement
 - O. Assessment Receipts Schedule
 - P. Approval of Check Register
- IX. Next Scheduled Meetings: September 9, 2022 @ 9:30 a.m. at the Dunes CDD Administrative Office, 101 Jungle Hut Road, Palm Coast, Florida
- X. 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 10, 2022, 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
Charles Swinburn	Assistant Secretary
Dennis Vohs	Treasurer

Also present were:

Greg Peugh	District Manager
Darrin Mossing	District Representative
Dave Ponitz	District Engineer
Michael Chiumento	District Counsel

The following is a summary of the discussions and actions taken at the June 10, 2022 meeting. An audio copy of the proceedings can be obtained by contacting the District Representative.

FIRST ORDER OF BUSINESS

Roll Call

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

SECOND ORDER OF BUSINESS

Minutes

A. Approval of the Minutes of the May 13, 2022 Meeting

There were no corrections to the minutes.

On MOTION by Mr. Crahan seconded by Mr. DeMatteis with all in favor the minutes of the May 13, 2022 meeting were approved.
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THIRD ORDER OF BUSINESS

Audience Comments

Mr. Peugh provided the Board with an email from Mr. Richard Hamilton regarding bikes and pedestrians on the bridge, which stated that the diagram in the agenda package of the four-way stop traffic signal proposal appears to include a five-foot shoulder on the northern approach

to the bridge, which will be helpful if it can be used by cyclists rather than having to utilize the travel lanes. Mr. Peugh stated that bicyclists will be accommodated as much as possible with any future designs planned for traffic reconfigurations.

Mr. Crahan stated that he looked at the State Road 100 bridge in Flagler Beach and the breakdown lane appears to be comparable to the Dunes bridge. Having striping with the bicycle stencil on both sides would work well. He also looked at the approach to the bridge from the four-way intersection and felt with moving the curbing there would be enough room to provide access for the westbound cyclist traffic without having to cross the walkway. Mr. Peugh stated the only thing that would impede that would be the bridge abutment and when the final design and dimensions are done, they will be able to determine how much room is available for a bike lane.

FOURTH ORDER OF BUSINESS

Reports and Discussion Items

B. Update on the Fiscal Year 2023 Budget

Mr. Peugh presented the latest version of the Fiscal Year 2023 approved budget and provided a brief overview of some changes that were made. Any stormwater related items were moved to the stormwater fund and \$30,000 for flooring and furniture was added to the capital improvements portion of the budget.

Mr. Peugh pointed out that the expenses are currently projected higher than the revenues in the water and sewer fund budget, so the expenses will need to be adjusted. He also cautioned that an increase may be necessary in the future due to inflation and aging equipment. The Board discussed the conservative approach taken to the revenue projections for the water and sewer budget and asked Mr. Peugh to adjust the revenues as suggested by Mr. DeMatteis. Mr. DeGiovanni also suggested adding the proposed increase in toll rates for cash customers into the Bridge budget, as well as starting the process for a rate study for the water utility. A rate study will examine the life of the assets of the District and provide estimated replacement timelines and estimated funding needed to cover the assets.

Mr. Peugh gave a brief overview of the bridge fund budget, noting the increase in salaries due to the increase in minimum wage. He also gave an overview of the stormwater fund budget, noting that \$50,000 has been budgeted for cleaning and televising the stormwater system.

C. Discussion on Traffic Concerns and Consideration of Traffic Signal Proposal

Mr. Peugh presented the Board with proposals totaling \$195,000 for engineering, surveying and geotechnical services related to proposed improvements at the intersection of Camino Del Mar and Hammock Dunes Parkway. It's estimated the installation of the traffic signal will cost \$1.6 million.

The Board discussed a timeline for when signalization would be necessary, which is estimated to be year 2031, as well as the estimated impact of eliminating loyalty cards once construction is substantially complete. The Board also discussed increasing cash toll rates and reviewing resulting traffic impacts before moving forward with funding signalization of the intersection. Additionally, the Board requested that the anticipated revenues be adjusted in the budget.

The Board also discussed what other options could be considered to ease traffic, such as adding a lane for northbound vehicles. The more short-term solutions discussed above will be taken in the interim and more long-term solutions will be considered in another year.

Discussion on Capacity Fee Issues for Commercial Accounts

Mr. Peugh reported that the Hammock Beach Resort was under their allowable water consumption capacity last month by approximately 334,000 gallons.

Oasis / Beach Walk / Lennar Homes Development Update

Mr. Peugh updated the Board on the Oasis, Beach Walk and Lennar Home developments. The Oasis development has begun the clearing process.

Development is progressing for Beach Walk with two model homes being constructed.

There has been no communication in the last month regarding the status of the Lennar development.

Stormwater Utility / Reclaimed Flow Discussion

In regard to the stormwater utility, Mr. Peugh informed the Board he is waiting on several prices from the consultant to update the stormwater budget. They are also working on the approach for the servicing of properties outside of the District's boundaries.

In regard to reclaimed flow, Mr. Peugh noted he has not received any communication from Palm Coast on whether they have any additional reuse that can be provided to the District. In the

meantime, he would like to pursue a redundant well site in the event it's needed. The Board was in agreement with the pursuit of the redundant well site.

FIFTH ORDER OF BUSINESS

Staff Reports

Attorney

Mr. Chiumento reminded the Board of the lawsuit that was filed against the entity that damaged an RO concentrate line and noted the insurance company is assisting in recovering any damages.

Mr. Chiumento presented the Board with a draft resolution to prohibit the use of certain devices such as micromobility devices and motorized scooters on the sidewalks. Signs will be posted to make the community aware. Mr. Crahan requested a mockup of the sign be provided to the Board.

On MOTION by Mr. Swinburn seconded by Mr. Vohs with all in favor amending the agenda to include consideration of resolution 2022-05 and adopting resolution 2022-05 was approved.

D. Engineer - Report

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

Mr. Ponitz informed the Board the 2021 annual water quality report was sent separately from the water bills this month. He also noted the HOAs were provided a digital copy of the report and made aware of where homeowners and multi-family customers can find the reports, including the District's website.

Manager

E. Bridge Report for May

Mr. Peugh reported the following information related to the bridge:

Vehicle trips were up approximately 0.5% and revenue was up approximately 2% from last year.

The toll facility is nearing completion with the parking lot being paved. Curbing and landscaping are still in progress.

A proposal was received totaling approximately \$500,000 to convert the toll system to a Sunpass-type system. That proposal will be presented to the Board at a future meeting.

Lastly, Mr. Peugh reported there are 21,000 accounts, around 60,000 loyalty cards have been sold, there are about 10,000 website users and last month about \$7,000 worth of credit card transactions took place in the toll booth.

F. Additional Budget Items Report

Mr. Peugh noted there were \$6,000 worth of components damaged by lightening that are included in the additional budget items report. Also included is replacement of the bridge treadle at a cost of \$28,000.

SIXTH ORDER OF BUSINESS

Financial Reports

G. Balance Sheet & Income Statement

H. Assessment Receipts Schedule

I. Approval of Check Register

The Board reviewed the financial statements, copies of which were included in the agenda package, and made the below motion to approve the check register totaling \$803,639.86.

Mr. Swinburn asked if the water/sewer refunds in the check register are from people that have sold their homes. Mr. Peugh responded that they are. Mr. Swinburn also asked about the charge for identical Mid Atlantic IRA charges. Mr. Peugh stated that he would look into the charges.

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

SEVENTH ORDER OF BUSINESS

Supervisors' Requests and Audience Comments

Supervisor Requests

Mr. Crahan asked for clarification on whether homeowners that have addresses outside of the District listed can vote for District matters. Mr. Peugh responded that it depends on if their District address is listed as their permanent address.

Mr. Crahan stated that he observed an individual riding a John Deere four-wheeler along the lake embankment, and he was concerned about it causing erosion on the lake banks. Mr. Peugh

responded that it was an employee of the lake maintenance company, Future Horizons and he would speak to them about it.

Audience Comments

There being no audience members present, the next item followed.

EIGHTH ORDER OF BUSINESS

**Next Meeting Scheduled for July 8, 2022 at
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. DeMatteis seconded by Mr. Swinburn with all in favor the meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

B.

Fiscal Year 2023 Budget



August 4, 2022

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Community Development District

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Community Development District

							General Fund
Expense Code	Description	Actuals thru 9/30/2021	Adopted Budget FY 2022	Actual Thru 6/30/2022	Projected Next 3 Months	Total Projected 9/30/2022	Proposed Budget FY 2023
REVENUES							
001.300.31900.10000	Maintenance Assessments	\$197,017	\$197,000	\$197,015	\$0	\$197,015	\$197,000
001.300.36100.11000	Interest Income	\$359	\$400	\$942	\$314	\$1,257	\$1,000
	Carryforward Surplus	\$85,592	\$34,837	\$163,164	\$0	\$163,164	\$100,661
001.300.38100.10000	Transfer from Water & Sewer Fund Surplus Account	\$0	\$0	\$0	\$0	\$0	\$0
001.300.38100.10000	Transfer from Bridge Fund Surplus Account	\$417,450	\$305,535	\$305,535	\$0	\$305,535	\$6,228
TOTAL REVENUES		\$700,419	\$537,772	\$666,656	\$314	\$666,971	\$304,889
EXPENDITURES							
<u>Administrative</u>							
001.310.51300.11000	Supervisor Fees	\$12,000	\$14,000	\$9,000	\$3,000	\$12,000	\$14,000
001.310.51300.21000	FICA Expense	\$918	\$1,071	\$689	\$230	\$918	\$1,071
001.310.51300.31100	Engineering/ Software Services	\$0	\$20,000	\$0	\$20,000	\$20,000	\$5,000
001.310.51300.31500	Attorney	\$13,852	\$11,000	\$4,098	\$1,366	\$5,464	\$11,000
001.310.51300.32000	Collection Fees, Uncollectable & Early Payment Discount	\$10,768	\$12,000	\$10,718	\$0	\$10,718	\$12,000
001.310.51300.32200	Annual Audit	\$3,440	\$3,300	\$600	\$2,800	\$3,400	\$3,400
001.310.51300.34000	Management Fees	\$9,800	\$9,800	\$7,350	\$2,450	\$9,800	\$9,800
001.310.51300.35100	Computer Time	\$1,000	\$1,000	\$750	\$250	\$1,000	\$1,000
001.310.51300.40000	Travel Expenses	\$0	\$2,000	\$189	\$63	\$252	\$1,000
001.310.51300.42000	Postage & Express Mail	\$3,169	\$3,000	\$1,956	\$652	\$2,608	\$3,200
001.310.51300.42500	Printing	\$2,022	\$2,500	\$1,452	\$484	\$1,936	\$2,500
001.310.51300.45000	Insurance ##	\$14,495	\$19,892	\$18,592	\$0	\$18,592	\$21,299
001.310.51300.48000	Advertising Legal & Other	\$4,617	\$3,000	\$294	\$98	\$391	\$3,000
001.310.51300.49000	Bank Charges	\$1,251	\$600	\$586	\$195	\$781	\$1,000
001.310.51300.49100	Contingencies	\$4,332	\$5,000	\$4,672	\$1,557	\$6,230	\$6,000
001.310.51300.51000	Office Supplies	\$442	\$2,000	\$355	\$118	\$474	\$1,000
001.310.51300.54000	Dues, Licenses & Subscriptions	\$175	\$1,000	\$622	\$207	\$829	\$1,000
001.320.53800.12000	Salaries	\$137,093	\$143,573	\$111,273	\$33,590	\$144,863	\$96,312
001.320.53800.12100	Consulting Fees	\$0	\$0	\$0	\$0	\$0	\$0
001.320.53800.21000	FICA Taxes	\$9,867	\$12,741	\$7,540	\$2,570	\$10,109	\$8,547
001.320.53800.22000	Pension Expense	\$11,003	\$11,486	\$6,687	\$2,229	\$8,916	\$7,705
001.320.53800.23000	Health Insurance Benefits #	\$20,197	\$24,030	\$16,464	\$5,488	\$21,952	\$16,282 #
001.320.53800.24000	Workers Comp Insurance	\$5,293	\$3,780	\$2,511	\$680	\$3,191	\$1,774
001.320.53800.64000	Capital Improvements (See Capital Improvements List)	\$92,367	\$0	\$7,092	\$0	\$7,092	\$2,500
Administrative		\$358,100	\$306,773	\$213,489	\$78,028	\$291,517	\$230,389
(Less Contribution from Transfer, Surplus and Interest)		(\$228,565)	(\$177,237)				(\$100,854)
Total Administrative Raised From Assessment		\$129,535	\$129,535				\$129,535

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Community Development District

		General Fund				
Expense Code	Description	Actuals thru 9/30/2021	Adopted Budget FY 2022	Actual Thru 6/30/2022	Projected Next 3 Months	Proposed Budget FY 2023
General System Maintenance						
001.320.53800.43000	Electric (7 Aerators)	\$11,130	\$15,000	\$11,291	\$3,764	\$15,055
001.320.53800.46000	Building Maintenance	\$46,988	\$24,000	\$30,447	\$10,149	\$40,596
001.320.53800.46200	Landscaping	\$30,852	\$35,000	\$20,389	\$6,796	\$27,185
001.320.53800.46300	Tree & Shrub Removal	\$8,500	\$11,000	\$1,950	\$650	\$2,600
001.320.53800.46500	Lake Maintenance	\$69,925	\$88,000	\$55,653	\$18,551	\$74,204
001.320.53800.46700	Storm Drain System Maintenance	\$10,128	\$40,000	\$8,080	\$2,693	\$10,773
001.320.53800.49300	Repair and Replacement Equipment	\$498	\$5,000	\$259	\$86	\$345
001.320.53800.49200	Repair and Replacement Floating Aerators	\$2,026	\$10,000	\$0	\$0	\$0
001.320.53800.52100	Grass Carp/Fish Removal	\$0	\$3,000	\$2,530	\$843	\$3,373
001.320.53800.64002	Consultant Fees	\$0	\$0	\$0	\$0	\$0
General System Maintenance		\$180,047	\$231,000	\$130,599	\$43,533	\$174,131
(Less Contribution from Transfer, Surplus and Interest)		(\$112,582)	(\$163,535)			(\$7,035)
General System Maintenance From Assessment		\$67,465	\$67,465			\$67,465
TOTAL EXPENDITURES		\$538,147	\$537,772	\$344,087	\$121,561	\$465,648
TOTAL EXPENDITURES RAISED FROM ASSESSMENT		\$197,000	\$197,000			\$197,000
FUND BALANCE		\$162,272	\$0	\$322,569	(\$121,246)	\$201,323

BUDGET HIGHLIGHTS FY 2023

1. Assessments are the same from last FY.
2. Payroll includes an average 5% 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 FY2022 the unrestricted fund balance was:

\$163,164

For the FY 2022 Budget:

\$34,837

The projected net income for FY2022 is:

\$201,323

Of that amount,

\$100,661

of that amount was carried forward and utilized to offset increases in assessments for FY 2022. and will be added to the fund balance. will be carried forward to FY2023 Budget to offset increases in assessments for FY 2023.

Dunes

Community Development District

		Water and Sewer Fund				
Expense Code	Description	Actuals thru 9/30/2021	Adopted Budget FY2022	Actual Thru 6/30/2022	Projected Next 3 Months	Proposed Budget FY 2023
OPERATING REVENUES						
041.300.34300.30000	Water Revenue	\$1,110,758	\$1,008,122	\$860,775	\$286,925	\$1,147,701
041.300.34300.50000	Sewer Revenue	\$942,450	\$922,246	\$714,537	\$238,179	\$952,716
041.300.34300.76000	Irrigation/Effluent	\$1,255,429	\$1,094,976	\$918,403	\$306,134	\$1,324,478
041.300.34300.10000	Meter Fees	\$30,700	\$20,000	\$32,784	\$2,500	\$35,284
041.300.34300.10100	Connection Fees - W, S & I (6 units)	\$71,000	\$30,000	\$67,828	\$5,000	\$72,828
041.300.36900.10000	CPC Effluent Agreement	\$0	\$40		\$0	\$0
041.300.34900.10200	Backflow Preventor/Misc.	\$3,340	\$100	\$2,641	\$155	\$2,796
041.300.33700.30000	Grant Income	\$0	\$0		\$0	\$0
041.300.36900.10000	Misc. Income / Penalty	\$29,642	\$14,000	\$21,289	\$7,096	\$30,000
TOTAL REVENUES		\$3,443,320	\$3,089,483	\$2,618,258	\$845,990	\$3,631,453
OPERATING EXPENSES						
Administrative						
041.310.51300.31100	Engineering	\$65,186	\$50,000	\$19,790	\$6,597	\$26,387
041.310.51300.31500	Attorney	\$4,766	\$30,000	\$1,970	\$657	\$2,627
041.310.51300.32200	Annual Audit	\$7,740	\$7,425	\$1,350	\$450	\$1,800
041.310.51300.34000	Management Fees	\$22,050	\$22,050	\$16,538	\$5,513	\$22,050
041.310.51300.40000	Travel Expenses	\$16,640	\$15,000	\$8,355	\$2,785	\$11,140
041.310.51300.42000	Postage & Express Mail	\$4,767	\$6,000	\$3,201	\$1,067	\$4,268
041.310.51300.42500	Printing & Mailing Utility Bills	\$18,930	\$18,000	\$10,912	\$3,637	\$14,549
041.310.51300.48000	Advertising Legal & Other	\$3,326	\$2,500	\$2,736	\$912	\$3,647
041.310.51300.49000	Bank Charges	\$5,346	\$5,000	\$2,325	\$775	\$3,100
041.310.51300.49100	Contingencies	\$8,123	\$15,000	\$5,957	\$1,986	\$7,942
041.310.51300.51000	Office Supplies and Equipment	\$11,978	\$18,000	\$13,129	\$4,376	\$17,506
041.310.51300.54000	Dues, Licenses & Subscriptions	\$8,197	\$15,000	\$8,226	\$2,742	\$10,968
041.310.51300.54200	Permits Fees WTP & WWTP	\$9,100	\$10,000	\$4,600	\$1,533	\$6,133
041.310.51300.55000	Land Leases & Easement Fees	\$11,717	\$12,500	\$11,913	\$0	\$11,913
041.310.53600.12000	Salaries Including Overtime	\$888,283	\$837,294	\$647,743	\$196,264	\$844,007
041.310.53600.12100	Consulting Fees	\$4,000	\$6,000	\$9,000	\$0	\$9,000
041.310.53600.21000	FICA Taxes	\$66,613	\$74,301	\$45,569	\$15,014	\$60,583
041.310.53600.22000	Pension Plan	\$71,773	\$66,984	\$44,578	\$14,859	\$59,437
041.310.53600.23000	Insurance Benefits (Medical)#	\$93,496	\$165,540	\$70,757	\$23,586	\$94,342
041.310.53600.24000	Workers Compensation Insurance	\$25,368	\$20,034	\$13,381	\$3,626	\$17,007
041.310.53600.25000	Unemployment Benefits	\$1,375	\$5,000	\$0	\$0	\$0
041.310.53600.32480	Bad Debt Expense	\$0	\$1,000	\$3,278	\$0	\$3,278
041.310.53600.41000	Telephone/IT Support	\$36,908	\$50,000	\$35,086	\$11,695	\$46,782
041.310.53600.49001	Payment Processing Service	\$11,591	\$11,000	\$10,551	\$3,517	\$14,068
041.310.53600.44000	Equipment Rentals & Leases	\$5,896	\$7,000	\$5,187	\$1,729	\$6,916
041.310.53600.45000	Insurance ##	\$96,366	\$129,298	\$123,052	\$0	\$123,052
041.310.53600.46100	Repair and Maintenance for Vehicles	\$11,030	\$20,000	\$14,524	\$4,841	\$19,365
041.310.53600.52000	Supplies/Equipment General	\$6,166	\$7,000	\$4,617	\$1,539	\$6,156
041.310.53600.52055	Uniforms/Supplies/Services	\$14,544	\$12,000	\$14,100	\$4,700	\$18,801
041.310.53600.52100	Fuel for Vehicles	\$9,581	\$10,000	\$10,197	\$3,399	\$13,596
041.310.53600.52000	Tools	\$6,427	\$6,000	\$2,508	\$836	\$3,344
041.310.53600.54100	Training & Education	\$7,580	\$5,000	\$3,460	\$1,153	\$4,613
Administrative		\$1,554,861	\$1,659,926	\$1,168,590	\$319,789	\$1,488,379
						\$1,621,744

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Community Development District

Community Development District		Water and Sewer Fund					
Expense Code	Description	Actuals thru 9/30/2021	Adopted Budget FY2022	Actual Thru 6/30/2022	Projected Next 3 Months	Total Projected 9/30/2022	Proposed Budget FY 2023
<u>Water System</u>							
041.320.53600.34800	Water Quality Testing	\$12,810	\$25,000	\$11,168	\$3,723	\$14,891	\$33,000
041.320.53600.43000	Electric	\$107,878	\$125,000	\$91,855	\$30,618	\$122,473	\$125,000
041.320.53600.43100	Bulk Water Purchases	\$7,111	\$20,000	\$57	\$19	\$76	\$20,000
041.320.53600.44000	Equipment Rentals & Leases	\$0	\$1,000	\$0	\$0	\$0	\$1,000
041.320.53600.46000	Plant Maintenance Repair and Equipment	\$142,619	\$90,000	\$106,484	\$35,495	\$141,978	\$150,000
041.320.53600.46050	Distribution System Maintenance Repair and Equipment	\$31,509	\$25,000	\$20,955	\$6,985	\$27,940	\$35,000
041.320.53600.52000	Plant Operating Supplies	\$18,682	\$20,000	\$23,462	\$7,821	\$31,282	\$25,000
041.320.53600.52200	Chlorine & Other Chemicals	\$202,941	\$242,000	\$186,219	\$62,073	\$248,291	\$250,000
041.320.53600.61000	Meters New & Replacement	\$32,160	\$50,000	\$20,484	\$6,828	\$27,311	\$50,000
Water System		\$555,710	\$598,000	\$460,682	\$153,561	\$614,243	\$689,000
<u>Sewer System</u>							
041.330.53600.34800	Water Quality Testing	\$26,055	\$17,000	\$13,229	\$4,410	\$17,639	\$27,000
041.330.53600.34900	Sludge Disposal	\$57,592	\$65,000	\$56,592	\$18,864	\$75,456	\$70,000
041.330.53600.43000	Electric	\$62,218	\$61,000	\$49,756	\$16,585	\$66,342	\$68,000
041.330.53600.44000	Equipment Rentals & Leases	\$0	\$3,000	\$0	\$0	\$0	\$1,000
041.330.53600.46000	Plant Maintenance Repair and Equipment	\$159,470	\$135,000	\$68,130	\$22,710	\$90,840	\$135,000
041.330.53600.46050	Collection System Maintenance Repair and Equipment	\$6,086	\$20,000	\$22,939	\$7,646	\$30,586	\$25,000
041.330.53600.46075	Lift Station Repair and Maintenance	\$41,857	\$55,000	\$48,669	\$16,223	\$64,891	\$60,000
041.330.53600.52000	Plant Operating Supplies	\$5,247	\$20,000	\$7,211	\$2,404	\$9,614	\$12,000
041.330.53600.52200	Chlorine & Other Chemicals	\$28,421	\$35,000	\$39,928	\$13,309	\$53,237	\$50,000
Sewer System		\$386,945	\$411,000	\$306,454	\$102,151	\$408,605	\$448,000
<u>Irrigation System</u>							
041.340.53600.34800	Water Quality Testing	\$1,332	\$3,000	\$0	\$3,000	\$3,000	\$3,000
041.340.53600.43000	Electric	\$76,259	\$70,000	\$45,885	\$15,295	\$61,179	\$75,000
041.340.53600.43300	Effluent (Reclaimed Water) Purchases	\$130,300	\$180,000	\$103,995	\$34,665	\$138,660	\$140,000
041.340.53600.44000	Equipment Rentals & Leases	\$30,606	\$41,000	\$21,105	\$7,035	\$28,139	\$40,000
041.340.53600.46000	Plant Maintenance Repair and Equipment	\$69,558	\$125,000	\$49,069	\$16,356	\$65,426	\$100,000
041.340.53600.46050	Distribution System Maintenance Repair and Equipment	\$12,058	\$20,000	\$21,766	\$7,255	\$29,021	\$35,000
041.340.53600.61000	Meters New & Replacement	\$35,289	\$60,000	\$3,873	\$1,291	\$5,164	\$60,000
Irrigation System		\$355,402	\$499,000	\$245,692	\$84,897	\$330,590	\$453,000

Dunes

Community Development District

		Water and Sewer Fund				
Expense Code	Description	Actuals thru 9/30/2021	Adopted Budget FY2022	Actual Thru 6/30/2022	Projected Next 3 Months	Proposed Budget FY 2023
<u>Contribution to Reserves & General Fund</u>						
041.310.51300.63100	Renewal and Replacement	\$146,082	\$0	\$0	\$0	\$260,583
Contribution to Reserves		\$146,082	\$0	\$0	\$0	\$260,583
TOTAL OPERATING EXPENSES		\$2,999,001	\$3,167,926	\$2,181,418	\$660,398	\$3,472,327
<u>Non-Operating Revenue (Expenses)</u>						
041.300.22300.10000	Connection Fees - (W/S paid to HDOA)	\$0	(\$30,000)	\$0	\$0	(\$50,000)
041.300.36900.10200	Non Operating Revenue - from W&S Surplus Account	\$0	\$646,443	\$0	\$646,443	\$873,874
041.300.33700.30000	Grant Income	\$0	\$0	\$0	\$0	\$0
041.300.36100.10000	Interest Income	\$6,540	\$7,000	\$12,200	\$4,067	\$7,000
041.310.51300.64000	Capital Improvements (See Capital Improvements List)	(\$441,868)	(\$545,000)	(\$274,603)	(\$270,397)	(\$990,000)
041.310.51300.64001	Contribution to Capital Facilities Reserves	\$0	\$0	\$0	\$0	\$0
041.300.58100.10000	Contribution to General Fund	\$0	\$0	\$0	\$0	\$0
Non-Operating Revenue (Expenses)		(\$435,328)	\$78,443	(\$262,404)	\$380,113	(\$159,126)
NET INCOME		\$8,991	\$0	\$174,436	\$565,705	\$0

BUDGET HIGHLIGHTS FY 2023

1. Payroll includes an average 5% 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 FY2022 the unrestricted fund balance was:

The projected net income for FY2022 is:

In FY 2022:

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

* From Current Unaudited Financial Statements

\$3,985,549

\$740,141

\$873,874

\$4,126,370

and will be added to the fund balance.

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

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

Dunes

Community Development District

Bridge Fund

Expense Code	Description	Actuals thru 9/30/2021	Adopted Budget FY 2022	Actual Thru 6/30/2022	Projected Next 3 Months	Total Projected 9/30/2022	Proposed Budget FY 2023
OPERATING REVENUES							
042.300.34900.10000	Toll Collections	\$1,836,033	\$1,695,750	\$1,546,163	\$515,388	\$2,061,550	\$2,115,000
042.300.36900.10000	Miscellaneous	\$20,595	\$14,000	\$14,000	\$0	\$14,000	\$14,000
TOTAL REVENUES		\$1,856,628	\$1,709,750	\$1,560,163	\$515,388	\$2,075,551	\$2,129,000
OPERATING EXPENSES							
Administrative							
042.310.51300.31100	Engineering	\$0	\$5,000	\$0	\$5,000	\$5,000	\$5,000
042.310.51300.31500	Attorney	\$2,944	\$10,000	\$2,902	\$967	\$3,869	\$5,000
042.310.51300.32200	Annual Audit	\$6,020	\$5,775	\$1,050	\$4,900	\$5,950	\$5,950
042.310.51300.34000	Management Fees	\$17,150	\$17,150	\$12,863	\$4,288	\$17,150	\$17,150
042.310.51300.49000	Bank Charges	\$5,322	\$4,500	\$4,084	\$1,361	\$5,446	\$6,000
042.310.51300.49100	Contingencies	\$1,680	\$5,000	\$863	\$288	\$1,151	\$5,000
Administrative		\$33,116	\$47,425	\$21,762	\$16,804	\$38,565	\$44,100
Operating Expenses - Toll Facility							
042.320.54900.12000	Salaries	\$494,925	\$572,283	\$432,072	\$130,462	\$562,535	\$603,052
042.320.54900.12100	Consulting Fee	\$0	\$0	\$0	\$0	\$0	\$0
042.320.54900.15000	Overtime and Special Pay	\$9,745	\$20,000	\$2,200	\$0	\$2,200	\$20,000
042.320.54900.21000	FICA Taxes	\$41,278	\$50,810	\$33,655	\$9,980	\$43,636	\$53,397
042.320.54900.22000	Pension Plan	\$30,713	\$35,951	\$27,200	\$13,606	\$40,807	\$37,476
042.320.54900.23000	Insurance Benefits (Medical) #	\$49,869	\$77,430	\$39,115	\$25,866	\$64,981	\$79,194 #
042.320.54900.24000	Workers Compensation Insurance	\$18,110	\$13,986	\$9,214	\$3,329	\$12,543	\$8,629
042.320.54900.34300	Contractual Support	\$74,256	\$70,000	\$26,757	\$13,379	\$40,136	\$75,000
042.320.54900.34500	Payroll Processing Fee	\$32,941	\$34,000	\$24,066	\$12,033	\$36,099	\$34,000
042.320.54900.34600	Credit Card Processing Fee	\$30,077	\$30,000	\$27,722	\$13,861	\$41,583	\$40,000
042.320.54900.40000	Travel Expenses	\$0	\$1,000	\$189	\$95	\$284	\$500
042.320.54900.41000	Telephone	\$4,887	\$6,000	\$6,257	\$3,128	\$9,385	\$8,000
042.320.54900.42500	Printing	\$6,925	\$5,000	\$2,807	\$1,404	\$4,211	\$6,000
042.320.54900.43000	Utility Services	\$18,247	\$18,000	\$12,946	\$6,473	\$19,419	\$20,000
042.320.54900.45000	Insurance ##	\$74,760	\$99,460	\$92,960	\$0	\$92,960	\$106,495
042.320.54900.45001	Insurance Claims	\$0	\$0	\$0	\$0	\$0	\$0
042.320.54900.46000	Repairs & Maintenance	\$86,069	\$85,000	\$51,680	\$25,840	\$77,520	\$88,000
042.320.54900.46002	Repairs & Maintenance-Parkway	\$154,501	\$170,000	\$124,681	\$62,341	\$187,022	\$180,000
042.320.54900.46100	DOT mandated Bridge Inspection <i>(Required in 2023)</i>	\$0	\$0	\$0	\$0	\$0	\$27,000
042.320.54900.51000	Office Supplies	\$2,494	\$4,000	\$2,962	\$1,481	\$4,444	\$4,000
042.320.54900.52000	Operating Supplies	\$21,848	\$22,000	\$15,995	\$7,998	\$23,993	\$24,000
Operating Expenses - Toll Facility		\$1,151,646	\$1,314,920	\$932,480	\$331,276	\$1,263,756	\$1,414,743
SUBTOTAL OPERATING EXPENSES		\$1,184,762	\$1,362,345	\$954,242	\$348,080	\$1,302,321	\$1,458,843

Dunes

Community Development District

Bridge Fund

Expense Code	Description	Actuals thru 9/30/2021	Adopted Budget FY 2022	Actual Thru 6/30/2022	Projected Next 3 Months	Total Projected 9/30/2022	Proposed Budget FY 2023
<u>Contribution to Reserves & Community Projects</u>							
042.320.54900.65000	Maintenance Reserves	\$0	\$0	\$0	\$0	\$0	(\$1,121,071)
042.320.54900.64000	Community Projects Transfer from Surplus Revenues	\$0	\$0	\$0	\$0	\$0	\$0
042.310.51300.64002	Parkway Capital Expenditures	\$0	\$25,000	\$0	\$25,000	\$25,000	\$25,000
Maintenance Reserves & Community Projects		\$0	\$25,000	\$0	\$25,000	\$25,000	(\$1,096,071)
<u>Non Operating Revenue (Expenses)</u>							
042.300.36100.11000	Interest Income	\$16,874	\$12,000	\$28,570	\$9,523	\$38,094	\$40,000
042.300.36900.10400	Asset Contribution	\$0	\$0	\$0	\$0	\$0	\$0
042.320.54900.64000	Capital Improvements (New Toll System)	\$0	\$0	\$0	\$0	\$0	\$0
042.320.54900.64000	Capital Improvements	(\$790,690)	(\$40,000)	(\$982,867)	\$0	(\$982,867)	(\$1,800,000)
042.300.38100.10000	Transfer from Surplus Funds	\$519,399	\$11,130	\$0	\$502,079	\$502,079	\$0
042.300.38100.10000	Transfer to General Fund	(\$417,450)	(\$305,535)	(\$305,535)	\$0	(\$305,535)	(\$6,228)
TOTAL NON OPERATING REVENUE (EXPENSES)		(\$671,866)	(\$322,405)	(\$1,259,832)	\$511,602	(\$748,229)	(\$1,766,228)
NET INCOME		\$0	\$0	(\$653,910)	\$653,910	\$0	\$0

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 at least a 5% increase over last FY Budget.
3. Maintenance Reserves based on Engineering and Financial Consultant's recommendation.
4. Transfer \$6,228 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 FY2022 the unrestricted fund balance was:

\$10,217,793

The projected net income for FY2022 is:

\$0

and will be added to the fund balance.

In FY 2022:

\$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:

\$9,421,805

* 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

Stormwater Fund

Expense Code	Description	Actuals thru 9/30/2021	Adopted Budget 2022	Actual Thru 6/30/2022	Projected Next 3 Months	Total Projected 9/30/2022	Proposed Budget FY 2023
REVENUES							
043.300.34300.90000	Stormwater Fees	\$0	\$0	\$188,232	\$150,672	\$296,000	\$452,556
043.300.36100.11000	Interest Income	\$0	\$0	\$0	\$0	\$0	\$50
043.300.36900.10043	Misc. Income / Penalty	\$0	\$0	\$0	\$0	\$0	\$50
043.300.38100.10000	Transfer to General Fund	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES		\$0	\$0	\$188,232	\$150,672	\$296,000	\$452,656
EXPENDITURES							
Administrative							
043.310.51300.31100	Engineering/ Software Services	\$0	\$0	\$0	\$0	\$0	\$25,000
043.310.51300.31500	Attorney	\$0	\$0	\$0	\$0	\$0	\$2,000
043.310.51300.32000	Collection Fees, Uncollectable & Early Payment Discount	\$0	\$0	\$0	\$0	\$0	\$1,000
043.310.51300.32200	Annual Audit	\$0	\$0	\$0	\$0	\$0	\$4,000
043.310.51300.34000	Management Fees	\$0	\$0	\$0	\$0	\$0	\$5,000
043.310.51300.35100	Computer Time	\$0	\$0	\$0	\$0	\$0	\$500
043.310.51300.40000	Travel Expenses	\$0	\$0	\$0	\$0	\$0	\$1,000
043.310.51300.42000	Postage & Express Mail	\$0	\$0	\$0	\$0	\$0	\$500
043.310.51300.42500	Printing	\$0	\$0	\$0	\$0	\$0	\$500
043.310.51300.45000	Insurance ##	\$0	\$0	\$0	\$0	\$0	\$21,299
043.310.51300.48000	Advertising Legal & Other	\$0	\$0	\$0	\$0	\$0	\$1,000
043.310.51300.49000	Bank Charges	\$0	\$0	\$138	\$159	\$298	\$600
043.310.51300.49100	Contingencies	\$0	\$0	\$0	\$0	\$0	\$4,000
043.310.51300.51000	Office Supplies	\$0	\$0	\$0	\$0	\$0	\$1,000
043.310.51300.54000	Dues, Licenses & Subscriptions	\$0	\$0	\$0	\$0	\$0	\$1,000
043.320.53600.12000	Salaries	\$0	\$0	\$0	\$0	\$0	\$86,829
043.320.53600.12100	Consulting Fees	\$0	\$0	\$0	\$0	\$0	\$0
043.320.53600.21000	FICA Taxes	\$0	\$0	\$0	\$0	\$0	\$7,705
043.320.53600.22000	Pension Expense	\$0	\$0	\$0	\$0	\$0	\$6,946
043.320.53600.23000	Health Insurance Benefits #	\$0	\$0	\$0	\$0	\$0	\$14,679
043.320.53600.24000	Workers Comp Insurance	\$0	\$0	\$0	\$0	\$0	\$1,599
043.320.53600.64000	Capital Improvements (See Capital Improvements List)	\$0	\$0	\$0	\$0	\$0	\$ 110,000.00
Administrative		\$0	\$0	\$138	\$159	\$298	\$296,157

Dunes

Community Development District

Stormwater Fund

Expense Code	Description	Actuals thru 9/30/2021	Adopted Budget 2022	Actual Thru 6/30/2022	Projected Next 3 Months	Total Projected 9/30/2022	Proposed Budget FY 2023
<u>Stormwater System Maintenance</u>							
043.320.53600.43000	Electric (7 Aerators)	\$0	\$0	\$0	\$0	\$0	\$15,000
043.320.53600.46200	Landscaping	\$0	\$0	\$0	\$0	\$0	\$5,000
043.320.53600.46500	Lake Maintenance	\$0	\$0	\$0	\$0	\$0	\$79,499
043.320.53600.46700	Storm Drain System Maintenance	\$0	\$0	\$0	\$0	\$0	\$40,000
043.320.53600.49300	Repair and Replacement Equipment	\$0	\$0	\$0	\$0	\$0	\$4,000
043.320.53600.49200	Repair and Replacement Floating Aerators	\$0	\$0	\$0	\$0	\$0	\$10,000
043.320.53600.52100	Grass Carp/Fish-Nuisance Removal	\$0	\$0	\$0	\$0	\$0	\$3,000
043.320.53600.34000	Consultant Fees	\$0	\$0	\$0	\$0	\$0	\$0
Stormwater System Maintenance		\$0	\$0	\$0	\$0	\$0	\$156,499
TOTAL EXPENDITURES		\$0	\$0	\$138	\$159	\$298	\$452,656
<u>Contribution to Reserves & Community Projects</u>							
043.320.53600.65000	Maintenance Reserves	\$0	\$0	\$0	\$0	\$0	\$0
FUND BALANCE		\$0	\$0	\$188,094	\$150,513	\$295,702	\$0

BUDGET HIGHLIGHTS FY 2023

1. Payroll includes an average 5% increase over last FY Budget.
2. See Capital Improvements List.

**DUNES COMMUNITY DEVELOPMENT DISTRICT
EMPLOYEE SCHEDULE FY 2023**

Adopted Previous FY										2022 - 2023 Annual Budget Distribution				
Name	Position	FT/PT	Anniv. Date	Current Rate	Date Due	Pay Raise Amt.	New Rate	Eligible For Ins. - I, Ret. - R	Estim. Weekly Hours	Estim. Annual Wage	Utility	General Fund	Bridge	Stormwater
Alvarado, Maribel	W/WW, OM	FTE	4/9/2007	2,913.41	4/23	145.67	3,059.08	I,R	1	79,534	43,744	15,907	15,907	3,977
Oakes, David	W/WW	FT	1/23/2012	30.31	1/23	1.52	31.83	I,R	40	66,196	66,196			
Earl Nash	W/WW	FTE	9/20/2021	3,743.66	9/23	187.18	3,930.84	I,R	1	102,206	102,206			
Morales, Tracy	Admin. Assist.	FT	7/6/2016	20.00	7/23	1.00	21.00	I,R	40	43,680	24,024	10,920	4,368	4,368
Ricci, Linda	Admin. Assist.	FT	2/10/2021	17.68	2/23	0.88	18.56	I,R	32	30,888	16,988	7,722	3,089	3,089
Brill, Cory	W/WW, FS	FTE	2/21/2006	3,230.78	5/23	161.54	3,392.32	I,R	1	88,192	52,915	8,819	13,229	13,229
Mendonsa, Justin	W/WW	FT	4/27/2016	24.77	4/23	1.24	26.01	I,R	40	54,080	40,560	5,408		8,112
Huckle, Chris	W/WW	FT	7/14/2000	26.50	7/23	1.33	27.83	I,R	40	57,876	43,407	5,788		8,681
Oakes, Jason	W/WW, PS	FT	9/27/2021	19.44	9/23	0.97	20.41	I,R	40	42,432	42,432			
Bryan Stodola	W/WW	FT	3/30/2022	17.00	3/23	0.85	17.85	I,R	40	37,128	37,128			
Peugh, Gregory	Dist. Mgr.	FTE	8/21/2017	6,672.97	8/23	333.65	7,006.62	I,R	1	182,172	100,195	18,217	45,543	18,217
Hamilton, Justin	W/WW	FT	6/13/2022	18.00	6/23	0.90	18.90	I,R	40	39,312	35,381	3,931		
David Ponitz	Utility Mgr	FTE	8/10/2018	5,307.03	8/23	265.35	5,572.38	I,R	1	144,882	108,661	14,488	7,244	14,488
Eric Stodola	W/WW	FT	4/23/2018	27.09	4/23	1.35	28.44	I,R	40	59,176	59,176			
McMillen, Austin	W/WW	FT	11/14/2016	23.40	11/23	1.17	24.57	I,R	40	51,116	38,337	5,112		7,667
OVERTIME AND SPECIAL PAY FOR BRIDGE AND WATER/WASTEWATER										63,000	38,000		20,000	5,000
Jurczak, Steven	Asst. Br Mgr	FT	3/18/2019	22.60	10/23	1.13	23.73	I,R	40	49,348			49,348	
Open	Toll Coll.	PT		12.50	10/23	1.41	13.91		13	9,412			9,412	
Condon, Gerald	Toll Coll.	PT	2/7/2022	12.50	10/23	1.41	13.91		16	11,596			11,596	
Hagenberg, William	Toll Coll.	PT	1/21/2003	24.38	10/23	1.81	26.19		16	21,788			21,788	
Lumbr, Michael	Bridge Mgr.	FT	11/28/2016	2,848.21	7/23	142.41	2,990.62	I,R	1	77,756			77,756	
DeFranco, Charles	Toll Coll.	FT	6/25/2019	14.75	10/23	1.57	16.32	I,R	40	33,956			33,956	
Bukovack, Stephen	Toll Coll.	FT	10/25/2013	18.92	10/23	1.91	20.83	I,R	40	43,316			43,316	
Hylton, Leonardo	Toll Coll.	FT	8/18/2017	19.86	10/23	0.99	20.85	I,R	40	43,368			43,368	
Vanhoutte, Kendall	Toll Coll.	FT	1/2/2020	14.32	10/23	1.52	15.84	I,R	40	32,968			32,968	
Oberlin, Kenneth	Toll Coll.	FT	2/19/2014	17.88	10/23	2.34	20.22	I,R	40	42,068			42,068	
Oberle, Raymond	Toll Coll.	PT	11/18/2012	16.80	10/23	1.89	18.69		16	15,548			15,548	
Vardakas, Harry	Toll Coll.	PT	8/24/2020	13.26	10/23	1.49	14.75		24	18,408			18,408	
Sapp, Michael	Toll Coll.	PT	12/20/2008	17.30	10/23	1.95	19.25		16	16,016			16,016	
Keith, Dee	Toll Coll.	FT	4/24/2019	13.70	10/23	3.75	17.45	I,R	40	36,296			36,296	
Cheseldine, Ann	Toll Coll.	PT	9/9/2014	15.83	10/23	1.78	17.61		8	7,332			7,332	
Haynes, Steven	Toll Coll.	PT	5/6/2018	14.07	10/23	1.58	15.65		16	13,000			13,000	
Friedberg, Alan	Toll Coll.	PT	11/9/2021	12.50	10/23	1.82	14.32		16	11,908			11,908	
Miller, Caroline	Toll Coll.	PT	11/17/2020	13.26	10/23	1.49	14.75		16	12,272			12,272	
Open	Toll Coll.	PT		12.50	10/23	1.41	13.91		8	5,772			5,772	
Wisniewski, Michael	Toll Coll.	PT	4/13/2022	12.50	10/23	1.41	13.91		8	5,772			5,772	
Lynch, Joseph	Toll Coll.	PT	5/26/2022	12.50	10/23	1.41	13.91		8	5,772			5,772	

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FY 2022 Budget assumes all highlighted employees receive an increase at inception of fiscal year.

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

Total hours per week

462.00

Total Year **\$1,655,542** **\$849,350** **\$96,312** **\$623,052** **\$86,829**

Percent of Total

Retirement Contribution	\$120,076	Percent
W/WW Budget	67,948	57%
Bridge Budget	37,476	31%
General Fund	7,705	6%
Stormwater Fund	6,946	6%
	\$120,076	100%

Employees Covered by Med. Ins.	23
W/WW Budget	15
Bridge Budget	8

Budgeted weekly hours Bridge 501

Employee Classification for Worker Compensation Insurance (No Overtime included)

Waterworks Operations	597,714	
Clerical office		558,912
Bridge Operations		435,916
Total=	1,592,542	

DCDD FY 2023 CAPITAL IMPROVEMENTS

WATER AND SEWER BUDGET			
Current FY Capital Improvements:			Cost
W-1	GST/Clearwell cleaning/inspection	\$	28,000.00
W-2	Bulk Chemical Tanks/CL2 Feed Tanks/New piping	\$	85,000.00
W-3	Sludge Pump Installation	\$	40,000.00
W-4	RO Feed Pump Analysis	\$	19,000.00
W-5	Paint RO Skid Room Roof and Skids	\$	30,000.00
W-6	Pump Station Rehabilitation	\$	125,000.00
W-7	Eastern Fence for Water/WW Plant Site	\$	50,000.00
W-8	Tertiary Filter Canopy Replacement	\$	40,000.00
W-9	WWTP Permit Renewal	\$	20,000.00
W-10	North/South Valve Split Engineering	\$	88,000.00
W-11	North/South Valve Split Construction	\$	400,000.00
W-12	Reclaimed water line from HD Lakes to Reject Pond Engineering	\$	65,000.00
Current FY Capital Improvements Total=			\$ 990,000.00

DCDD FY 2023 CAPITAL IMPROVEMENTS

Next 5 Years Capital Improvements

W-A	Collection System Improvements Emergency Pumping Systems 2 remaining	\$	300,000.00
W-B	Pump Station Rehabilitation 1 every other year (\$125,000 per PS) Total PS's to rehab =22	\$	375,000.00
W-C	Vehicle/Equipment Replacement next 5 years	\$	388,000.00
W-D	WTP Scrubber	\$	150,000.00
W-E	Residential Reclaimed PS / AC Improvements	\$	250,000.00
W-F	Influent PS and Reject PS Piping Improvements and New Bar Screen and Compactor	\$	450,000.00
W-G	Reclaimed water line from HD Lakes to Reject Pond Construction	\$	335,000.00
W-H	Reclaimed Pond 3 cleaning	\$	50,000.00
W-I	Repair Damaged Liner	\$	15,000.00
W-J	VFD's for Water Plant Feed Pumps	\$	50,000.00
W-K	Fence for Water/WW Plant Site	\$	150,000.00
W-L	WTP Generator	\$	250,000.00
W-M	CUP Renewal/Reclaimed Analysis	\$	75,000.00

Next 5 Years Capital Improvements Total= \$ 2,248,000.00

PROJECTS BEYOND THE 5 YEAR WINDOW

1	Replace PC to DCDD Reuse Line (20,000 LF)	\$	4,000,000.00
2	Water Distribution System Improvements (Hammock Beach, Yacht Harbor Village)/Engineering	\$	250,000.00
3	SCADA for the Pump Stations	\$	300,000.00
4	Skids 3&4 RO Membranes	\$	250,000.00
5	New Digester	\$	300,000.00
6	Backup Well	\$	500,000.00

TOTAL= \$ 4,800,000.00

DCDD FY 2023 CAPITAL IMPROVEMENTS

BRIDGE BUDGET		
Current FY Capital Improvements:		Cost
B-1	Milling and Resurfacing of Hammock Dunes Parkway and Camino del Mar	\$ 1,750,000.00
B-2	Milling and Resurfacing Construction Engineering and Inspection	\$ 50,000.00
Current FY Capital Improvements Total=		\$ 1,800,000.00
Next 5 Years Capital Improvements		
B-A	Improve 4 way stop to a Signalized Intersection	\$ 1,600,000.00
B-B	Replace Toll Booth Software	TBD
Next 5 Years Capital Improvements Total=		\$ 1,600,000.00

DCDD FY 2023 CAPITAL IMPROVEMENTS

GENERAL FUND BUDGET			
Current FY Capital Improvements:			Cost
G-1	Desk	\$	2,500.00
Current FY Capital Improvements Total=			\$ 2,500.00
Next 5 Years Capital Improvements			
G-A	Office Carpet Replacement	\$	10,000.00
Next 5 Years Capital Improvements Total=			\$ 10,000.00

DCDD FY 2023 CAPITAL IMPROVEMENTS

STORMWATER FUND BUDGET			
Current FY Capital Improvements:			Cost
S-1	Cleaning and Televising the System Specifications	\$	60,000.00
S-2	Cleaning and Televising the System	\$	50,000.00
Current FY Capital Improvements Total=			\$ 110,000.00
Next 5 Years Capital Improvements			
S-A	Cleaning and Televising the System	\$	500,000.00
Next 5 Years Capital Improvements Total=			\$ 500,000.00

**DUNES COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET ASSESSMENT SUMMARY
FY 2023
COUNTY TAX YEAR 2022**

	PHASE	\$
MAINTENANCE ASSESSMENT		197,000
INTEREST INCOME & SURPLUS		101,661
TRANSFERS APPLIED TO ADMINISTRATION EXPENSE		4,204
TRANSFERS APPLIED TO MAINTENANCE EXPENSE		2,024
TOTAL REVENUES		304,889
SUBTOTAL ADMIN. EXPENDITURES	ALL	230,389
PHASE 1 & 2 MAINTENANCE EXPENSES	PH 1&2	74,500
PHASE 3 MAINTENANCE EXPENSES	PH 3	0
SUBTOTAL MAINTENANCE EXPENDITURES		74,500
TOTAL EXPENDITURES		304,889
NET INCOME		0
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		64.61%

	UNITS	DOLLARS	2022 \$/UNIT	2021 \$/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

DCDD VEHICLE/EQUIPMENT REPLACEMENT SCHEDULE

NO.	EQUIPMENT	IN SERVICE DATE	ANTICIPATED REPLACEMENT CYCLE (YEARS)	ANTICIPATED REPLACEMENT FY	ORIGINAL COST	COMMENTS	FY23	FY24	FY25	FY26	FY27
1	FORD F-450 UTILITY TRUCK W/AUTOCRANE	2019	10	2029	71,000						
2	GATOR 2	2020	10	2030	9,000						
3	GATOR	09-10	10	2025	11,000				16,000		
4	JOHN DEERE BACKHOE/LOADER	07-08	15	2024	48,000			120,000			
5	PICKUP TRUCK 2 - 2009 FORD RANGER 4X4 (BRIDGE TRUCK)	08-09	N/A		22,000						
6	PICKUP TRUCK 4 - 2017 GMC SIERRA (Plant)	2017	10	2027	26,000						35,000
7	PICKUP TRUCK 5 - 2017 CHEVY SILVERADO F250	2017	10	2027	26,000						35,000
8	SKIFF MOTOR AND TRAILER - Carolina skiff w/Magic tilt	2009	15+	2025	6,000				6,000		
9	PICKUP TRUCK 6 - PAUL'S OLD TRUCK	2018	10	2028	28,000						
10	GENERATOR 1 - Generac*	2001		2024	19,000			67,000			
11	PORTABLE PUMP 1 - Godwin	2013	10	2024	36,000			56,000			
12	VACTOR TRAILER	2005		N/A	18,000						
13	Wach Valve Turner/Vactor	2021	10	2031	80,000						
14	TOTE TRAILER - BIG TEX 5X8 1 AXLE	2021	10	2031	2,000						
15	JETTER TRAILER - AMERICAN PRIDE/HUSTLER 10'	2016	10	2026	25,000					25,000	
16	MINI TRACKHOE	2019	10	2029	64,000						
17	DUMPTRUCK	2019	10	2029	78,000						
18	PICKUP TRUCK 7 - 2020 CHEVY COLORADO (4X4)	2020	10	2030	31,000						
19	TRACKHOE TRAILER	2019	10	2029	7,000						
20	Chevy 1500 CREW CAB PICKUP	2021	10	2031	35,000						
TOTALS=					642,000		-	243,000	22,000	25,000	70,000

*Over 1 year lead time on a generator

DCDD PUMP STATION REHABILITATION SCHEDULE

L/S No.	PUMP STATION	IN SERVICE DATE	ANTICIPATED REPLACEMENT FY	ANTICIPATED COST	COMMENTS	FY23	FY24	FY25	FY26	FY27
1	Granada Dr.	1990	2025	\$ -						
2	Granada Dr. and Vilano Ct.	1990	2026	\$ -						
3	Rue Grande Mer	1990	2027	\$ -						
4	Camino Del Mar	1990	2033	\$ 125,000						
5	300 Camino Del Sol	1990	2021	\$ -	Need to Raise					
6	Camino Del Rey (Triplex)	1990	2028	\$ -						
7	La Costa	1995	2029	\$ -						
8	Madeira	1991	2030	\$ 125,000	Need To Raise	\$ 125,000				
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						
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=				\$ 625,000		\$ 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	FY25
1	Hammock Beach Parkway	1990	2021	\$ 150,000					\$ 150,000
3	Camino Del Mar		2023	\$ 150,000				\$ 150,000	
TOTALS=				\$ 300,000		\$	-	\$ 150,000	\$ 150,000

C.



RESOLUTION 2022-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE DUNES COMMUNITY DEVELOPMENT DISTRICT SETTING FORTH THE CRITERIA FOR APPROVAL OF THE TRANSFER OF FUNDS FROM THE BRIDGE AND WATER & SEWER ENTERPRISE FUNDS TO THE GENERAL FUND FOR THE PURPOSE OF REDUCING FISCAL YEAR 2023 ASSESSMENTS

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

WHEREAS, the District maintains two Enterprise Funds for the operation of the Hammock Dunes Toll Bridge (Bridge Fund) and the District's Utility Division (Water & Sewer Fund); and

WHEREAS, as a result of termination of The Hammock Dunes Development of Regional Impact (DRI), the District has been relieved of the financial obligation of adding a second span to the Hammock Dunes Toll Bridge thereby making certain funds available; and

WHEREAS, the District has available funds in the Water & Sewer Fund as a result of defeasance of all outstanding bond issues; grants received from State agencies and careful management of capital expenditures; and

WHEREAS, the District's Certified Public Accountants Grau & Associates in an Independent Accountant's Report dated November 15, 2012 stated "*In our opinion, transfers may be made to the general fund from an enterprise fund.....As long as the subsidizing of the general fund does not have a negative impact on the enterprise fund itself...*"; and

WHEREAS, the Board of Supervisors has determined that no negative impact would result from the transfer of \$0 from the Water & Sewer Fund and \$6,228 from the Bridge Fund to the General Fund.

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

1. The Board of Supervisors has determined \$4,204 shall be applied to reduce the Administrative portion of the General Fund Budget and \$2,024 shall be applied to the General Maintenance portion.
2. These transfers shall maintain the reduced Unit Assessment established in Fiscal Year 2022.
3. Severability. If any section or portion of a section of this Resolution proves to be invalid, unlawful, or unconstitutional, it shall not be held to invalidate or impair the validity, force, or effect of any other section or part of this Resolution.
4. Conflicts. All resolutions or parts of resolutions in conflict with any of the provisions of this Resolution are hereby repealed.
5. Implementing Actions. The District Manager is hereby authorized to take any actions necessary to implement the action taken in this Resolution.
6. Effective Date. This resolution shall be effective upon adoption and shall remain in effect until revoked.

Gregory L. Peugh, Secretary

George DeGiovanni, Chairman

DULY PASSED AND ADOPTED by the Dunes Community Development District, Florida, on this 12th day of August, 2022.

D.



RESOLUTION 2022-07

**A RESOLUTION ADOPTING THE FINAL GENERAL
FUND BUDGET OF THE DUNES COMMUNITY
DEVELOPMENT DISTRICT FOR
FISCAL YEAR 2023**

WHEREAS, the District Manager has heretofore prepared and submitted to the Board, for approval, the District's proposed General Fund Budget for the Fiscal Year 2023; and

WHEREAS, the Board, at its meeting on May 13, 2022, approved said budget subject to possible modification thereof after consideration of same at a duly advertised public hearing; and

WHEREAS, a public hearing has been held on this 12th day of August, 2022, at which members of the general public were accorded the opportunity to speak prior to the adoption of the final General Fund Budget;

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

1. The General Fund Budget heretofore submitted to and approved by the Board is hereby adopted as the final General Fund Budget of the District.

2. A verified copy of said final General Fund Budget shall be attached as an exhibit to this Resolution in the District's "Official Record of Proceedings".

Adopted this 12th day of August, 2022.

George DeGiovanni
Chairman

Gregory L. Peugh
Secretary

E.



RESOLUTION 2022-08

A RESOLUTION DETERMINING, ORDERING AND LEVYING A MAINTENANCE ASSESSMENT, PURSUANT TO SECTION 190.021(3), FLORIDA STATUTES, IN ORDER TO MAINTAIN AND PRESERVE THE WATER MANAGEMENT AND CONTROL FACILITIES OF THE DUNES COMMUNITY DEVELOPMENT DISTRICT

WHEREAS, portions of the water management and control system known as Phase I, Phase II and Phase III have been constructed within the District; and

WHEREAS, the administration and maintenance of the water management facilities in Phases I, II and III benefit certain property within the District; and

WHEREAS, the Board of Supervisors finds and determines that it is necessary to levy an administrative and maintenance assessment, pursuant to the authority of Sections 190.011 and 190.021(3), Florida Statutes, in the amount of \$59.47 for Phase I and for Phase II. Phase III is assessed a levy for administrative costs only in the amount of \$37.69. The total amount raised by the levies is \$197,015 in order to administer and maintain the water management facilities in Phases I, II and III; and

WHEREAS, in that such maintenance is not for “original construction” as defined in 190.021(3) F.S., the District’s Engineer has filed his report advising the maintenance assessment hereby levied shall be against only those lands within the District which are benefiting from such facilities, and shall be apportioned to each acre of land receiving benefit from the District’s maintenance activity, in general conformance with the Engineer’s Report dated August 1, 1989, which by reference is incorporated herein; and

WHEREAS, the Board has approved its budget and proposed assessment levies and has held a public hearing on the 12th day of August, 2022, in which members of the general public were accorded the opportunity to be heard on the budget and the proposed tax levies:

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

1. The final levy of an administrative and maintenance assessment shall be in the amount of \$59.47 for Phase I and for Phase II. The final levy of an administrative assessment shall be in the amount of \$37.69 for Phase III. The total amount to be raised by the levies is

\$197,015 in order to administer and maintain the water management facilities in Phases I, II and III.

2. Said assessment is hereby apportioned and levied in the proportionate amount on each and every taxable unit receiving benefit from the District's administrative or maintenance activities. Only taxable units receiving benefit from administrative and maintenance activities within Phase I and Phase II are assessed a proportionate amount of the costs of administrative and maintenance of Phase I and Phase II. Only taxable units receiving benefit from administrative activities within Phase III are assessed a proportionate amount of costs of administration of Phase III. A taxable unit is a condominium, platted lot less than one acre, or fraction acre of land; taxable units in excess of one acre will be rounded to the nearest acre. The list of lands and corresponding tax as contained in Exhibit "A" is hereby certified to the Flagler County Property Appraiser.

3. The District Manager is authorized and directed to cause a certified copy of this Resolution to be delivered to the Flagler County Property Appraiser not later than August 31, 2022 so that the total assessment hereby levied can be entered on the county tax rolls by said Appraiser and collected by the County Tax Collector, all as prescribed in Sections 190.011 and 190.021(3), Florida Statutes.

Adopted this 12th day of August, 2022.

George DeGiovanni
Chairman

Gregory L. Peugh
Secretary

F.



RESOLUTION 2022-09

A RESOLUTION ADOPTING THE FINAL WATER AND SEWER BUDGETS OF THE DUNES COMMUNITY DEVELOPMENT DISTRICT FOR FISCAL YEAR 2023

WHEREAS, the District Manager has heretofore prepared and submitted to the Board, for approval, the District's proposed Water and Sewer Enterprise Fund Budget for the Fiscal Year 2023; and

WHEREAS, the Board, at its meeting on May 13, 2022, approved said budget subject to possible modification thereof after consideration of same at a duly advertised public hearing; and

WHEREAS, a public hearing has been held on this 12th day of August, 2022, at which members of the general public were accorded the opportunity to speak prior to the adoption of the final Water and Sewer Enterprise Fund Budget;

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

1. The Water and Sewer Enterprise Fund Budget heretofore submitted to and approved by the Board is hereby adopted as the final Water and Sewer Enterprise Fund Budget of the District.

2. A verified copy of said final Water and Sewer Enterprise Fund Budget shall be attached as an exhibit to this Resolution in the District's "Official Record of Proceedings".

Adopted this 12th day of August, 2022.

George DeGiovanni
Chairman

Gregory L. Peugh
Secretary

G.



RESOLUTION 2022-10

A RESOLUTION ADOPTING THE FINAL BRIDGE ENTERPRISE BUDGET OF THE DUNES COMMUNITY DEVELOPMENT DISTRICT FOR FISCAL YEAR 2023

WHEREAS, the District Manager has heretofore prepared and submitted to the Board, for approval, the District's proposed Bridge Enterprise Fund Budget for the Fiscal Year 2023; and

WHEREAS, the Board, at its meeting on May 13, 2022 approved said budget subject to possible modification thereof after consideration of same at a duly advertised public hearing; and

WHEREAS, a public hearing has been held on this 12th day of August, 2022, at which members of the general public were accorded the opportunity to speak prior to the adoption of the final Bridge Enterprise Fund Budgets;

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

1. The Bridge Enterprise Fund Budget heretofore submitted to and approved by the Board is hereby adopted as the final Bridge Enterprise Fund Budget of the District.
2. A verified copy of said final Bridge Fund Budget shall be attached as an exhibit to this Resolution in the District's "Official Record of Proceedings".

Adopted this 12th day of August, 2022.

George DeGiovanni
Chairman

Gregory L. Peugh
Secretary

H.



RESOLUTION 2022-11

A RESOLUTION ADOPTING THE FINAL STORMWATER ENTERPRISE BUDGET OF THE DUNES COMMUNITY DEVELOPMENT DISTRICT FOR FISCAL YEAR 2023

WHEREAS, the District Manager has heretofore prepared and submitted to the Board, for approval, the District's proposed Stormwater Enterprise Fund Budget for the Fiscal Year 2023; and

WHEREAS, the Board, at its meeting on May 13, 2022 approved said budget subject to possible modification thereof after consideration of same at a duly advertised public hearing; and

WHEREAS, a public hearing has been held on this 12th day of August, 2022, at which members of the general public were accorded the opportunity to speak prior to the adoption of the final Stormwater Enterprise Fund Budgets;

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

1. The Stormwater Enterprise Fund Budget heretofore submitted to and approved by the Board is hereby adopted as the final Stormwater Enterprise Fund Budget of the District.
2. A verified copy of said final Stormwater Fund Budget shall be attached as an exhibit to this Resolution in the District's "Official Record of Proceedings".

Adopted this 12th day of August, 2022.

George DeGiovanni
Chairman

Gregory L. Peugh
Secretary

I.



RESOLUTION 2022-12

A RESOLUTION ADOPTING AMENDED SECTION 125 CAFÉTERIA PLAN FOR THE DUNES COMMUNITY DEVELOPMENT DISTRICT FOR FISCAL YEAR 2023

Whereas, the Dunes Community Development District (Employer) desires to offer its employees the opportunity to purchase insurance coverage of their choice with their pre-tax income;

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

1. The form of Amended Section 125 Cafeteria Plan effective October 1, 2022, presented to this meeting is hereby approved and adopted and that the District Manager is hereby authorized and directed to execute and deliver to the Administrator of the Plan one or more counterparts of the Plan.

2. The Administrator shall be instructed to take such actions that are deemed necessary and proper in order to implement the amended Plan, and to set up adequate accounting and administrative procedures to provide benefits under the Plan.

3. The District Manager shall act as soon as possible to notify the employees of the Employer of the adoption of the amended Plan by delivering to each employee a copy of the summary description of the Plan in the form of the Summary Plan Description.

Adopted this 12th day of August, 2022.

George DeGovanni, Chairman
Chairman

Gregory L. Peugh
Secretary

J.

**DUNES COMMUNITY DEVELOPMENT DISTRICT
FLAGLER COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2021**

**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, 2021, 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, 2021, 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 Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The information for compliance with FL Statute 218.39 (3) (c) is not a required part of the basic financial statements. The information for compliance with FL Statute 218.39 (3) (c) has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2022, 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 27, 2022

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, 2021. 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 resulting in a net position balance of \$49,179,111.
- The change in the District's total net position in comparison with the prior fiscal year was (\$1,041,281), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2021, the District's governmental funds reported combined ending fund balances of \$163,164, an increase of \$77,572 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	
	2021	2020	2021	2020	2021	2020
Assets, excluding capital assets	\$ 180,492	\$ 130,542	\$ 15,907,169	\$ 16,592,328	\$ 16,087,661	\$ 16,722,870
Capital assets, net of depreciation	126,161	137,248	34,686,442	35,093,054	34,812,603	35,230,302
Total assets	306,653	267,790	50,593,611	51,685,382	50,900,264	51,953,172
Liabilities, excluding long-term liabilities	17,328	44,950	1,703,825	1,687,830	1,721,153	1,732,780
Total liabilities	17,328	44,950	1,703,825	1,687,830	1,721,153	1,732,780
Net position						
Investment in capital assets	126,161	137,248	34,686,442	35,093,054	34,812,603	35,230,302
Restricted for:						
Community projects	-	-	2	96,234	2	96,234
Unrestricted	163,164	85,592	14,203,342	14,808,264	14,366,506	14,893,856
Total net position	\$ 289,325	\$ 222,840	\$ 48,889,786	\$ 49,997,552	\$ 49,179,111	\$ 50,220,392

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.

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	
	2021	2020	2021	2020	2021	2020
Revenues:						
Program revenues						
Charges for services	\$ 189,949	\$ 190,590	\$ 5,299,947	\$ 4,896,411	\$ 5,489,896	\$ 5,087,001
General revenues						
Miscellaneous	359	1,368	23,414	188,781	23,773	190,149
Total revenues	190,308	191,958	5,323,361	5,085,192	5,513,669	5,277,150
Expenses:						
General government	261,573	248,254	-	-	261,573	248,254
Maintenance and operations	279,700	318,160	-	-	279,700	318,160
Water and sewer	-	-	4,433,392	4,129,614	4,433,392	4,129,614
Toll bridge operations	-	-	1,580,285	2,753,270	1,580,285	2,753,270
Total expenses	541,273	566,414	6,013,677	6,882,884	6,554,950	7,449,298
Transfers	417,450	361,000	(417,450)	(361,000)	-	-
Change in net position	66,485	(13,456)	(1,107,766)	(2,158,692)	(1,041,281)	(2,172,148)
Net position - beginning	222,840	236,296	49,997,552	52,156,244	50,220,392	52,392,540
Net position - ending	\$ 289,325	\$ 222,840	\$ 48,889,786	\$ 49,997,552	\$ 49,179,111	\$ 50,220,392

Governmental activities

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2021 was \$541,273. The majority of the costs of the Districts 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 decreases in maintenance and repairs.

Business-type activities

For the fiscal year ended September 30, 2021, the cost of the business-type activities was \$6,013,677. 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 decreases in landscape improvements.

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, 2021.

CAPITAL ASSETS

At September 30, 2021, the District had \$191,236 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$65,075 has been taken, which resulted in a net book value of \$126,161. The District's business-type activities reported net capital assets of \$34,686,442. 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 2022. Construction for the wastewater treatment plant is complete at this time. Other capital improvement projects scheduled for fiscal year 2022 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.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide landowners, 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, 2021**

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 23,993	\$ 195,209	\$ 219,202
Investments	153,008	15,235,809	15,388,817
Receivables	872	446,087	446,959
Due from business type activities	627	-	627
Restricted assets:			
Investments	-	2	2
Prepays	1,992	29,062	31,054
Deposits	-	1,000	1,000
Capital assets:			
Nondepreciable	-	9,817,307	9,817,307
Depreciable, net	126,161	24,869,135	24,995,296
Total assets	306,653	50,593,611	50,900,264
LIABILITIES			
Accounts payable	17,328	304,275	321,603
Due to governmental type activities	-	627	627
Payable from restricted assets:			
Contracts/retainage payable	-	71,473	71,473
Unearned revenue	-	1,327,450	1,327,450
Total liabilities	17,328	1,703,825	1,721,153
NET POSITION			
Investment in capital assets	126,161	34,686,442	34,812,603
Restricted for:			
Community projects	-	2	2
Unrestricted	163,164	14,203,342	14,366,506
Total net position	\$ 289,325	\$ 48,889,786	\$ 49,179,111

See notes to the financial statements

**DUNES COMMUNITY DEVELOPMENT DISTRICT
FLAGLER COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

<u>Functions/Programs</u>	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	\$ 261,573	\$ 189,949	\$ (71,624)	\$ -	\$ (71,624)
Maintenance and operations	279,700	-	(279,700)	-	(279,700)
Total governmental activities	541,273	189,949	(351,324)	-	(351,324)
Business-type activities:					
Water and sewer utilities	4,433,392	3,443,319	-	(990,073)	(990,073)
Toll bridge operations	1,580,285	1,856,628	-	276,343	276,343
Total business-type activities	6,013,677	5,299,947	-	(713,730)	(713,730)
General revenues:					
Unrestricted investment earnings			359	23,414	23,773
Total general revenues			359	23,414	23,773
Transfers			417,450	(417,450)	-
Change in net position			66,485	(1,107,766)	(1,041,281)
Net position - beginning			222,840	49,997,552	50,220,392
Net position - ending			\$ 289,325	\$ 48,889,786	\$ 49,179,111

See notes to the financial statements

**DUNES COMMUNITY DEVELOPMENT DISTRICT
FLAGLER COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021**

	<u>Major Fund</u> <u>General Fund</u>
ASSETS	
Cash	\$ 23,993
Investments	153,008
Assessments receivable	872
Due from other funds	627
Prepays	1,992
Total assets	<u>\$ 180,492</u>
 LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts payable	\$ 17,328
Total liabilities	<u>17,328</u>
 Fund balances:	
Nonspendable:	
Prepaid items	1,992
Assigned to:	
Subsequent year's expenditures	34,837
Unassigned	126,335
Total fund balance	<u>163,164</u>
 Total liabilities and fund balance	<u>\$ 180,492</u>
 Total fund balances - governmental funds	\$ 163,164
 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>126,161</u>
Net position of governmental activities	<u>\$ 289,325</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, 2021**

	<u>Major Fund</u> <u>General Fund</u>
REVENUES	
Maintenance assessments	\$ 189,949
Interest and other revenues	<u>359</u>
Total revenues	<u>190,308</u>
EXPENDITURES	
Current:	
General government	254,366
Maintenance and operations	<u>275,820</u>
Total expenditures	<u>530,186</u>
Excess (deficiency) of revenues over (under) expenditures	(339,878)
OTHER FINANCING (USES)	
Interfund transfers	<u>417,450</u>
Total other financing sources and (uses)	<u>417,450</u>
Net change in fund balance	77,572
Fund balance - beginning	<u>85,592</u>
Fund balance - ending	<u>\$ 163,164</u>
Net change in fund balances - total governmental funds	\$ 77,572
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>\$ 66,485</u>

See notes to the financial statements

**DUNES COMMUNITY DEVELOPMENT DISTRICT
FLAGLER COUNTY, FLORIDA
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
SEPTEMBER 30, 2021**

	Major Funds		
	Water, Sewer and Effluent Reuse Enterprise Fund	Intracoastal Waterway Bridge Enterprise Fund	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 54,773	\$ 140,436	\$ 195,209
Investments	4,402,718	10,833,091	15,235,809
Receivables	446,087	-	446,087
Due from other funds	-	8,652	8,652
Restricted assets:			
Investments	-	2	2
Noncurrent assets:			
Prepays	24,307	4,755	29,062
Deposits	1,000	-	1,000
Capital assets:			
Capital assets not being depreciated	8,295,511	1,521,796	9,817,307
Capital assets being depreciated	44,660,725	13,794,620	58,455,345
Less accumulated depreciation	(25,786,338)	(7,799,872)	(33,586,210)
Total capital assets, net	27,169,898	7,516,544	34,686,442
Total assets	32,098,783	18,503,480	50,602,263
LIABILITIES			
Current liabilities:			
Accounts payable	182,484	121,791	304,275
Due to other funds	9,279	-	9,279
Contracts/retainage payable	-	71,473	71,473
Noncurrent liabilities:			
Unearned revenue	751,573	575,877	1,327,450
Total liabilities	943,336	769,141	1,712,477
NET POSITION			
Investment in capital assets	27,169,898	7,516,544	34,686,442
Restricted for community projects	-	2	2
Unrestricted	3,985,549	10,217,793	14,203,342
Total net position	\$ 31,155,447	\$ 17,734,339	\$ 48,889,786

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, 2021**

	Major Funds		
	Water, Sewer and Effluent Reuse Enterprise Fund	Intracoastal Waterways Bridge Enterprise Fund	Total
OPERATING REVENUES			
Charges for sales and services:			
Water	\$ 1,096,562	\$ -	1,096,562
Irrigation and effluent	1,255,429	-	1,255,429
Sewer	933,390	-	933,390
Connection fees	94,256	-	94,256
Meter fees	30,700	-	30,700
Tolls	-	1,836,033	1,836,033
Other	32,982	20,595	53,577
Total operating revenues	<u>3,443,319</u>	<u>1,856,628</u>	<u>5,299,947</u>
OPERATING EXPENSES			
Personnel services	1,146,908	644,640	1,791,548
Materials, supplies and services	2,022,880	611,530	2,634,410
Depreciation and amortization	1,263,604	324,115	1,587,719
Total operating expense	<u>4,433,392</u>	<u>1,580,285</u>	<u>6,013,677</u>
Operating income (loss)	<u>(990,073)</u>	<u>276,343</u>	<u>(713,730)</u>
NON OPERATING REVENUE (EXPENSES)			
Interest income	6,540	16,874	23,414
Total non operating revenue (expenses)	<u>6,540</u>	<u>16,874</u>	<u>23,414</u>
Income before transfers	(983,533)	293,217	(690,316)
Transfers out	<u>-</u>	<u>(417,450)</u>	<u>(417,450)</u>
Change in net position	(983,533)	(124,233)	(1,107,766)
Total net position - beginning	<u>32,138,980</u>	<u>17,858,572</u>	<u>49,997,552</u>
Total net position - ending	<u>\$ 31,155,447</u>	<u>\$ 17,734,339</u>	<u>48,889,786</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, 2021**

	Water, Sewer and Effluent Reuse Enterprise Fund	Intracoastal Waterway Bridge Enterprise Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers, users and other funds	\$ 3,319,108	\$ 1,448,024	\$ 4,767,132
Other operating cash receipts	32,982	20,595	53,577
Payments to suppliers	(2,060,489)	(622,090)	(2,682,579)
Payments to employees	(1,089,809)	(626,530)	(1,716,339)
Net cash provided (used) by operating activities	201,792	219,999	421,791
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Purchases of capital assets	(319,114)	(861,993)	(1,181,107)
Cash flows from capital and related financing activities	(319,114)	(861,993)	(1,181,107)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest earnings	6,540	16,874	23,414
Proceeds from investments	-	566,183	566,183
Purchase of investments	(461,775)	(96,232)	(558,007)
Net cash provided (used) by investing activities	(455,235)	486,825	31,590
Net increase (decrease) in cash and cash equivalents	(572,557)	(155,169)	(727,726)
Cash and cash equivalents - October 1	627,330	295,607	922,937
Cash and cash equivalents - September 30	\$ 54,773	\$ 140,438	\$ 195,211
Reconciliation of operating income (loss) to net cash provided (used) by operating activities			
Operating Income (loss)	\$ (990,073)	\$ 276,343	\$ (713,730)
Adjustments to reconcile operating income (loss) to net cash provided (used) by Operating Activities:			
Depreciation and amortization	1,263,604	324,115	1,587,719
(Increase)/Decrease in receivables	(38,629)	-	(38,629)
(Increase)/Decrease in interfund receivable	-	(2,716)	(2,716)
(Increase)/Decrease in prepaids	(12,430)	316	(12,114)
Increase/(Decrease) in accounts payable	28,714	(64,239)	(35,525)
Increase/(Decrease) in contracts/retainage payable		71,473	71,473
Increase/(Decrease) in interfund payable	3,206	-	3,206
Increase/(Decrease) in unearned revenue	(52,600)	32,157	(20,443)
Interfund transfer	-	(417,450)	(417,450)
Total Adjustments	1,191,865	(56,344)	1,135,521
Net cash provided (used) by operating activities	\$ 201,792	\$ 219,999	\$ 421,791

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, 2021:

Investment	Maturities	Amortized Cost	Credit Risk
Investment in Local Government Surplus Funds	Weighted average of the fund		
Trust Fund (Florida PRIME)	portfolio: 49 days	\$ 15,388,819	S&P AAAM
Total Investments		<u>\$ 15,388,819</u>	

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, 2021, 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, 2021 were as follows:

	Water, Sewer and Effluent Reuse Enterprise Fund	Totals
Receivables:		
Accounts	\$ 446,087	\$ 446,087
	<u>\$ 446,087</u>	<u>\$ 446,087</u>

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2021 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	19,917	3,880	-	23,797
Machinery and equipment	34,071	7,207	-	41,278
Total accumulated depreciation	53,988	11,087	-	65,075
Total capital assets, being depreciated, net	137,248	(11,087)	-	126,161
Governmental activities capital assets, net	\$ 137,248	\$ (11,087)	\$ -	\$ 126,161
<u>Business-type Activities</u>				
Capital assets not being depreciated:				
Land	\$ 960,488	\$ -	\$ -	\$ 960,488
Construction in progress	7,994,826	861,993	-	8,856,819
Total capital assets, not being depreciated	8,955,314	861,993	-	9,817,307
Capital assets being depreciated:				
Infrastructure	52,269,660	319,114	-	52,588,774
Roadways	1,873,188	-	-	1,873,188
Machinery and equipment	3,993,383	-	-	3,993,383
Total capital assets, being depreciated	58,136,231	319,114	-	58,455,345
Less accumulated depreciation for:				
Infrastructure	28,376,891	1,380,217	-	29,757,108
Roadways	432,275	72,046	-	504,321
Machinery and equipment	3,189,325	135,456	-	3,324,781
Total accumulated depreciation	31,998,491	1,587,719	-	33,586,210
Total capital assets, being depreciated, net	26,137,740	(1,268,605)	-	24,869,135
Business-type activities capital assets, net	\$ 35,093,054	\$ (406,612)	\$ -	\$ 34,686,442

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	\$ 1,263,604
Toll bridge operations	324,115
Total depreciation expense	<u>\$ 1,587,719</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, 2021, HDOA received refunds of \$52,600.

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 \$96,350 was applied to this commitment. As of current year end, all funds allocated for community projects have been used; the restricted net position of \$2 at September 30, 2021 represents interest remaining in the account.

NOTE 9 – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Interfund receivables and payables at September 30, 2021 were as follows:

Fund	Receivable	Payable
General	\$ 2,203	\$ 1,576
Bridge	8,652	-
Water and sewer	-	9,279
Total	<u>\$ 10,855</u>	<u>\$ 10,855</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, 2021 were as follows:

Fund	Transfer in	Transfer out
General	\$ 417,450	\$ -
Bridge	-	417,450
Total	<u>\$ 417,450</u>	<u>\$ 417,450</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 2021 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, 2021 were \$1,007,383. Employer contributions for the period were approximately \$78,049.

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, 2021 were \$372,688. Employer contributions for the period were approximately \$29,815 and employee contributions for the period were approximately \$23,835.

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, 2021, the District had commitment on open contracts for various capital and maintenance projects. The contracts totaled approximately \$1,820,564, of which approximately \$1,155,829 was uncompleted at September 30, 2021.

**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, 2021**

	Budgeted Amounts		Variance Favorable (Unfavorable)
	Original & Final	Actual	
REVENUES			
Maintenance assessments	\$ 197,000	\$ 189,949	\$ (7,051)
Interest income	1,056	359	(697)
Total revenues	<u>198,056</u>	<u>190,308</u>	<u>(7,748)</u>
EXPENDITURES			
Current:			
General government	300,966	254,366	46,600
Maintenance and operations	230,000	275,820	(45,820)
Capital outlay	150,000	-	150,000
Total expenditures	<u>680,966</u>	<u>530,186</u>	<u>150,780</u>
Excess (deficiency) of revenues over (under) expenditures	(482,910)	(339,878)	143,032
OTHER FINANCING SOURCES (USES)			
Carryforward surplus	65,460	-	(65,460)
Transfer in	417,450	417,450	-
Total other financing sources and (uses)	<u>482,910</u>	<u>417,450</u>	<u>(65,460)</u>
Net change in fund balance	<u>\$ -</u>	77,572	<u>\$ 77,572</u>
Fund balance - beginning		<u>85,592</u>	
Fund balance - ending		<u>\$ 163,164</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, 2021.

**DUNES COMMUNITY DEVELOPMENT DISTRICT
FLAGLER COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
UNAUDITED**

Element	Comments
Number of district employees compensated at 9/30/2021	42
Number of independent contractors compensated in September 2021	126
Employee compensation for FYE 9/30/2021 (paid/accrued)	\$1,542,045.88
Independent contractor compensation for FYE 9/30/2021	\$4,465,870.52
Construction projects to begin on or after October 1; (>\$65K)	\$0
Budget variance report	See page 25 of annual financial report
Ad Valorem taxes;	Not applicable
Millage rate FYE 9/30/2021	Not applicable
Ad valorem taxes collected FYE 9/30/2021	Not applicable
Non ad valorem special assessments;	
Special assessment rate FYE 9/30/2021	Operations and maintenance - \$59.47
Special assessments collected FYE 9/30/2021	\$189,949
Outstanding Bonds:	None



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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, 2021, 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 27, 2022.

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 27, 2022



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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, 2021. 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, 2021.

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 27, 2022



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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, 2021, and have issued our report thereon dated June 27, 2022.

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 27, 2022, 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 27, 2022

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

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, 2020.
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, 2021.
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, 2021.
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. 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.
7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 27.

K.

- Engineer Report

Standby, Emergency Pumps – Lift Station Rehabilitation

Priority 5 Facilities (2021-22): LS-8, Madeira Ct. Status: CPH Engineers provided an engineering proposal for performance of design and survey related services in the amount of \$20,050. A purchase order was issued to CPH on November 5, 2021, for the scope of work contained in the engineering proposal. Consultant field survey work began on February 2, 2022. Held pre-plan kick off meeting on March 15 to discuss detailed project scope of work and deliverables. Received 2nd submittal of engineering plans and provided additional review comments for lift station electrical and piping upgrades along with water and reclaimed system flushing device installation details proposed for the southerly end of Island Estates. Awaiting receipt of final plans.

Hammock Dunes Bridge Toll Facility Improvements

Base Bid portion of project (Generator & Fuel Tank Removal/ Replacement/ Start-up) is 100% complete. A Notice to Proceed was issued to the Contractor on 1/4/2021 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. The Contractor provided an updated project schedule with tentative project substantial completion to occur (4/22). Flagler Co. permitted a certificate of occupancy for temporary office trailer on November 3, 2021. Staff transitioned toll operations activities to the temporary trailer on November 5. Received updated project schedule and responded to Contractor's time scheduled beyond current substantial completion date of April 10, 2022, as authorized by Change Order #2. The Architect, Contractor and staff performed a walk-thru inspection on March 24 to confirm that the toll facility building improvements have been constructed in substantial compliance with contract documents. Staff relocated personnel and operations to renovated building on Friday March 25. Contractor current period activities include installation of storm drainage system, new asphalt paving in the northerly parking lot area, curbing, pavement striping, irrigation system and landscaping items. Pay Application No. 18 Final, in the amount of \$95,285, was received. A Certificate of Substantial Completion dated July 26, 2022, was submitted by the Engineer for Owner and Contractor consideration which includes a tentative list of items remaining for delivery or completion to include materials certifications, minor landscaping, irrigation and architectural items, final permit clearances, and record drawings.

Hammock Dunes Parkway Milling & Resurfacing Project

The District issued a purchase order to Kisinger Campo and Associates (KCA) Engineers in December 2021 in the amount of \$39,990 for preparation of plans and specifications for eventual bid advertisement for the milling and resurfacing project.

The project includes pavement milling and resurfacing of all of Hammock Dunes Parkway (less bridge) and portion of Camino del Mar between A1A and HD Parkway. Staff received a preliminary set of plans in early May and provided review comments to the design consultant during a remote meeting held May 17, 2022. Staff received and reviewed revised plans and specifications and provided final comments to consultant. Final bid documents (plans and specifications) were completed by the consultant and publicly advertised on July 13, 2022. Receipt of bids from interested contractors are due no later than August 15, 2022, at 2:00 pm.

Bulk Chemical Tanks / Chlorine Feed Systems & Piping

Staff obtained quotations and issued purchase order to Odyssey Manufacturing Co. in the amount of \$ 32,400 for furnish and installation of two (2) new double-walled sodium hypochlorite (chlorine bleach) tanks (2,550 gallon & 1,050 gallon) and one (1) calcium chloride tank (625 gallon) along with miscellaneous equipment, vents, piping, and fitting for full turnkey replacement activity. Chlorine storage is necessary to support critical and required disinfection activities associated with both water and wastewater treatment processes. Additional vendor purchase orders issued to Wing Industrial Plumbing in the amount of \$26,000 for installation of conduit, tubing, and vaults for new chlorine piping feeds from the District chlorine feed skid pumping equipment to several plant process injection points. Wing Industrial Plumbing completed installation of conduit, tubing and pull boxes for the chlorine feed system piping on June 23, 2002. Another item of work was also recently completed by Guardian Equipment, in the amount of \$ 28,430, which included piping and flow components upgrade/ replacement of one (1) triplex and three (3) duplex sodium hypochlorite (liquid chlorine) feed systems, relocation of a simplex scale inhibitor feed system, and replacement of one (1) each sodium hydroxide and sulfuric acid feed systems. Awaiting delivery and installation of the new tanks from Odyssey.

Water/ Wastewater/ Stormwater/ CUP Regulatory Activities

Staff submitted 2022 Semi-annual Groundwater Withdrawal (EN 50) Report to SJRWMD as required by the District's Consumptive Use Permit. Staff received confirmation of SJRWMD receipt of the report on July 19, 2022. The report illustrates monthly groundwater and surface water withdrawals recorded by staff utilizing well and surface water metering data for the 2022 semi-annual period.
Potable Water Supply - Wells 3, 4 & 5: The Dunes CDD utilized 105.39 million gallons (0.582 million gallons per day) during referenced period. Groundwater usage was approximately 33% of the permitted annual allocation of 321.57 million gallons, or approximately 66% of the annual average daily allocation (0.881 million gallons per day) to serve public water supply needs.

Auxiliary Irrigation Supply - Well 6: The Dunes CDD utilized 14.91 million gallons (0.082 million gallons per day) during referenced period. Groundwater usage was approximately 4% of the permitted annual allocation of 355 million gallons, or

approximately 8% of the annual average daily allocation (0.97 million gallons per day), to supplement urban landscape and golf course irrigation water supply needs.

Auxiliary Irrigation Supply – Surface Water (Golf Course Ponds): The Dunes CDD utilized 55.04 million gallons (0.304 million gallons per day) during reference period. Surface water usage was approximately 15% of the permitted annual allocation of 355 million gallons, or approximately 31% of the annual average daily allocation (0.97 million gallons per day) to supplement urban landscape and golf course irrigation water supply needs.

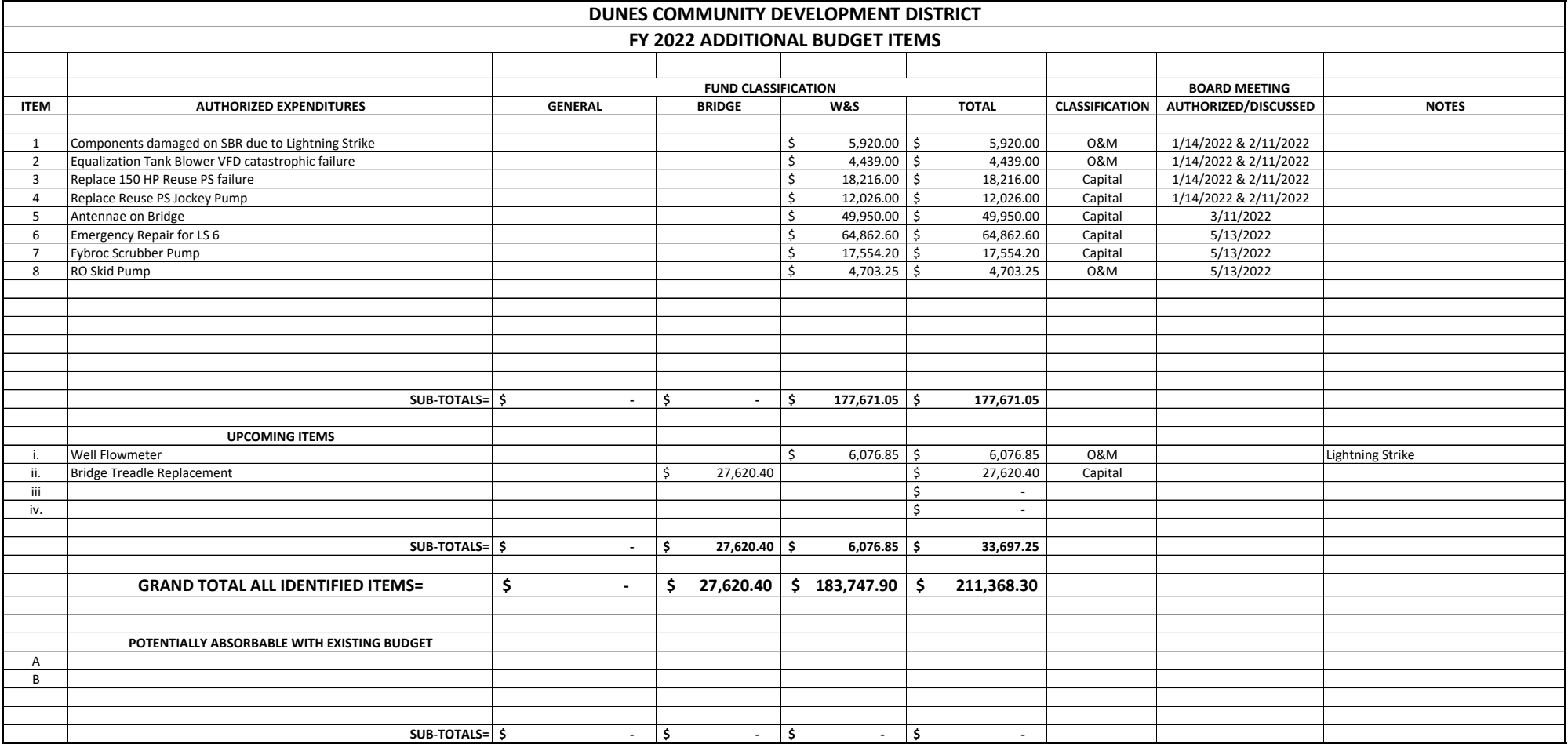
L.



FISCAL YEAR 2022 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 2021	\$ 68,567.00	\$ 80,026.33	85.68%	\$ 148,593.33	\$ 138,164.29	7.02%	179,283	168,626	6.32%	33,468	142,403	3,412	\$ 0.828820
NOVEMBER 2021	\$ 60,333.50	\$ 75,027.74	80.41%	\$ 135,361.24	\$ 125,613.08	7.20%	167,804	155,279	8.07%	29,477	134,461	3,866	\$ 0.806663
DECEMBER 2021	\$ 65,291.50	\$ 80,940.73	80.67%	\$ 146,232.23	\$ 128,242.03	12.30%	179,602	160,611	11.82%	31,955	144,378	3,269	\$ 0.814202
JANUARY 2022	\$ 56,720.50	\$ 78,878.07	71.91%	\$ 135,598.57	\$ 124,799.80	7.96%	170,940	159,997	6.84%	27,728	140,190	3,022	\$ 0.793252
FEBRUARY 2022	\$ 64,389.50	\$ 80,388.80	80.10%	\$ 144,778.30	\$ 126,792.66	12.42%	177,858	158,834	11.98%	31,547	142,055	4,256	\$ 0.814011
MARCH 2022	\$ 86,566.00	\$ 91,170.35	94.95%	\$ 177,736.35	\$ 166,861.29	6.12%	206,769	196,411	5.27%	42,385	160,833	3,551	\$ 0.859589
APRIL 2022	\$ 85,286.50	\$ 87,657.64	97.29%	\$ 172,944.14	\$ 160,845.36	7.00%	200,588	188,895	6.19%	41,914	155,189	3,485	\$ 0.862186
MAY 2022	\$ 92,497.00	\$ 81,604.58	113.35%	\$ 174,101.58	\$ 170,727.43	1.94%	195,849	194,941	0.47%	45,294	148,097	2,458	\$ 0.888958
JUNE 2022	\$ 93,815.50	\$ 77,400.63	121.21%	\$ 171,216.13	\$ 166,577.49	2.71%	188,379	185,781	1.40%	45,905	139,980	2,494	\$ 0.908892
JULY 2022	\$ 115,370.50	\$ 73,786.87	156.36%	\$ 189,157.37	\$ 176,767.97	6.55%	197,679	193,684	2.06%	56,646	138,580	2,453	\$ 0.956892
AUGUST 2022					\$ 148,383.63			174,387					
SEPTEMBER 2021					\$ 135,554.38			165,359					
					\$ 1,769,329.41			2,102,805					
TOTALS=	\$ 788,837.50	\$ 806,881.74		\$ 1,595,719.24			1,864,751			386,319	1,446,166	32,266	
PERCENT OF TOTAL=	49.4%	50.6%								20.7%	77.6%	1.7%	
AVERAGES=	\$ 78,883.75	\$ 80,688.17	98.19%	\$ 159,571.92			186,475			38,632	144,617	3,227	
12 MONTH PROJECTION=	\$ 946,605.00	\$ 968,258.09		\$ 1,914,863.09			2,237,701			463,583	1,735,399	38,719	
FY 22 BUDGETED PROJECTION=	\$ 1,695,750												
	12345	=Revised number											

M.



N.

DUNES
COMMUNITY DEVELOPMENT DISTRICT

Unaudited Financial Statements
as of
June 30, 2022

Board of Supervisors Meeting
August 12, 2022

DUNES COMMUNITY DEVELOPMENT DISTRICT

BALANCE SHEET

June 30, 2022

	Major Fund
	General
<u>ASSETS:</u>	
Cash	\$26,777
Investments	\$311,530
Prepays	\$0
TOTAL ASSETS	<u>\$338,307</u>
<u>LIABILITIES AND FUND BALANCES:</u>	
Liabilities:	
Accounts Payable	\$22,758
Due to Other Funds	\$6,426
TOTAL LIABILITIES	<u>\$29,185</u>
Fund Balances:	
Assigned:	
Current year's expenditures	\$34,837
Unassigned	\$274,285
TOTAL FUND BALANCES	<u>\$309,122</u>
TOTAL LIABILITIES & FUND BALANCE	<u>\$338,307</u>

DUNES COMMUNITY DEVELOPMENT DISTRICT

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the Period Ended June 30, 2022

EXPENSE CODE	DESCRIPTION	GENERAL FUND BUDGET	PRORATED BUDGET THRU 06/30/22	ACTUAL THRU 06/30/22	VARIANCE
REVENUES:					
001.300.31900.10000	Maintenance Taxes	\$197,000	\$197,000	\$197,015	\$15
001.300.36100.11000	Interest Income	\$400	\$300	\$942	\$642
TOTAL REVENUES		\$197,400	\$197,300	\$197,957	\$657
EXPENDITURES:					
<u>Administrative</u>					
001.310.51300.11000	Supervisor Fees	\$14,000	\$10,500	\$9,000	\$1,500
001.310.51300.21000	FICA Expense	\$1,071	\$803	\$689	\$115
001.310.51300.31100	Engineering/Software Services	\$20,000	\$15,000	\$7,572	\$7,428
001.310.51300.31500	Attorney	\$11,000	\$8,250	\$5,288	\$2,962
001.310.51300.32000	Collection Fees/Payment Discount	\$12,000	\$12,000	\$10,718	\$1,282
001.310.51300.32200	Annual Audit	\$3,300	\$2,475	\$600	\$1,875
001.310.51300.34000	Management Fees	\$9,800	\$7,350	\$7,350	(\$0)
001.310.51300.35100	Computer Time	\$1,000	\$750	\$750	\$0
001.310.51300.40000	Travel Expenses	\$2,000	\$1,500	\$189	\$1,311
001.310.51300.42000	Postage & Express Mail	\$3,000	\$2,250	\$1,956	\$294
001.310.51300.42500	Printing	\$2,500	\$1,875	\$1,452	\$423
001.310.51300.45000	Insurance	\$19,892	\$19,892	\$18,592	\$1,300
001.310.51300.48000	Advertising Legal & Other	\$2,000	\$1,500	\$294	\$1,206
001.310.51300.49000	Bank Charges	\$600	\$450	\$586	(\$136)
001.310.51300.49100	Contingencies	\$6,000	\$4,500	\$4,672	(\$172)
001.310.51300.51000	Office Supplies	\$2,000	\$1,500	\$355	\$1,145
001.310.51300.54000	Dues, Licenses & Subscriptions	\$1,000	\$622	\$622	\$0
001.320.53800.12000	Salaries	\$143,573	\$110,441	\$111,273	(\$832)
001.320.53800.21000	FICA Taxes	\$12,741	\$9,801	\$7,540	\$2,261
001.320.53800.22000	Pension Expense	\$11,486	\$8,835	\$6,687	\$2,148
001.320.53800.23000	Health Insurance Benefits	\$24,030	\$18,023	\$16,464	\$1,559
001.320.53800.24000	Workers Comp Insurance	\$3,780	\$2,835	\$2,511	\$324
001.320.53800.64000	Capital Improvements	\$0	\$0	\$7,092	(\$7,092)
TOTAL ADMINISTRATIVE		\$306,772	\$241,151	\$222,251	\$18,900
<u>General System Maintenance</u>					
001.320.53800.43000	Electric (7 Aerators)	\$15,000	\$11,250	\$11,291	(\$41)
001.320.53800.46500	Lake Maintenance	\$88,000	\$66,000	\$55,653	\$10,347
001.320.53800.46200	Landscaping	\$35,000	\$26,250	\$20,389	\$5,862
001.320.53800.52100	Grass Carp	\$3,000	\$2,250	\$2,530	(\$280)
001.320.53800.46700	Storm Drain System Maintenance	\$40,000	\$30,000	\$8,080	\$21,920
001.320.53800.46000	Building Maintenance	\$24,000	\$18,000	\$35,132	(\$17,132)
001.320.53800.46300	Tree & Shrub Removal	\$11,000	\$8,250	\$1,950	\$6,300
001.320.53800.49200	R&M-Floating Fountains	\$10,000	\$7,500	\$0	\$7,500
001.320.53800.49300	R&R-Equipment	\$5,000	\$3,750	\$259	\$3,491
TOTAL GENERAL SYSTEM MAINTENANCE		\$231,000	\$173,250	\$135,284	\$37,967
TOTAL EXPENDITURES		\$537,772	\$414,401	\$357,534	\$56,866
Excess (deficiency) of revenues over (under) expenditures		(\$340,372)	(\$217,101)	(\$159,577)	\$57,524
<u>Other Financing Sources/(Uses)</u>					
001.300.38100.10000	Interfund Transfer (From Bridge Fund)	\$305,535	\$305,535	\$305,535	(\$0)
TOTAL OTHER FINANCING SOURCES/(USES)		\$305,535	\$305,535	\$305,535	(\$0)
Net change in fund balance		(\$34,837)	\$88,435	\$145,958	\$57,523
FUND BALANCE - BEGINNING		\$34,837		\$163,164	
FUND BALANCE - ENDING		\$0		\$309,122	

DUNES COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF NET POSITION - PROPRIETARY FUNDS

9/30/2021-Audited Major Funds		5/31/22 Major Funds			6/30/22 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	Stormwater Fee Enterprise Fund	Water, Sewer and Effluent Reuse Enterprise Fund	Intracoastal Waterway Bridge Enterprise Fund	Stormwater Fee Enterprise Fund	Total
\$54,773	\$136,650	\$522,318	\$174,967	\$112,758	\$312,160	\$199,597	\$188,064	\$699,821
---	\$2,800	---	\$2,800	---	---	\$2,800	---	\$2,800
---	\$986	---	\$1,528	---	---	\$1,456	---	\$1,456
								\$0
\$4,402,718	\$10,833,091	\$4,272,446	\$9,822,420	\$0	\$4,416,575	\$9,817,427	\$0	\$14,234,002
---	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
								\$0
\$445,112	---	\$293,703	---	\$0	\$338,072	---	\$0	\$338,072
---	---	---	\$1,863	\$0	---	\$2,013	\$0	\$2,013
---	---	---	---	---	---	---	---	\$0
\$975	---	\$975	---	\$0	\$975	---	\$0	\$975
---	\$8,652	\$230	\$91,268	\$75,336	\$474	\$40,311	\$37,713	\$78,498
\$24,307	\$4,755	\$503	\$9,371	\$0	---	---	\$0	\$0
\$1,000	---	\$1,000	---	\$0	\$1,000	---	\$0	\$1,000
\$875,488	\$85,000	\$875,488	\$85,000	\$0	\$875,488	\$85,000	\$0	\$960,488
\$4,259,608	---	\$4,259,608	---	\$0	\$4,259,608	---	\$0	\$4,259,608
\$39,317	---	\$39,317	---	\$0	\$39,317	---	\$0	\$39,317
\$648,601	\$25,922	\$648,601	\$25,922	\$0	\$648,601	\$25,922	\$0	\$674,523
---	\$1,385,087	---	\$1,385,087	\$0	---	\$1,385,087	\$0	\$1,385,087
---	\$4,583,739	---	\$4,583,739	\$0	---	\$4,583,739	\$0	\$4,583,739
\$13,926,861	---	\$13,926,861	---	\$0	\$13,926,861	---	\$0	\$13,926,861
\$0	---	\$0	---	\$0	\$0	---	\$0	\$0
\$7,420,023	\$1,436,796	\$7,420,023	\$1,436,796	\$0	\$7,420,023	\$1,436,796	\$0	\$8,856,819
\$32,098,783	\$18,503,480	\$32,261,072	\$17,620,759	\$188,094	\$32,239,153	\$17,580,149	\$225,777	\$50,045,078
\$177,786	\$121,790	\$95,961	\$119,989	\$0	\$113,341	\$12,412	\$0	\$125,753
---	\$71,474	---	---	\$0	---	---	\$0	\$0
\$9,279	---	\$157,553	---	\$0	\$72,071	---	\$0	\$72,071
---	---	---	---	\$0	\$3,155	\$422	\$0	\$3,577
\$1,347	---	\$1,347	---	\$0	\$1,347	---	\$0	\$1,347
\$3,350	---	\$3,350	---	\$0	\$3,350	---	\$0	\$3,350
\$751,573	---	\$723,573	---	\$0	\$723,573	---	\$0	\$723,573
---	\$575,877	---	\$510,991	\$0	---	\$507,038	\$0	\$507,038
\$943,334	\$769,141	\$981,784	\$630,980	\$0	\$916,837	\$519,873	\$0	\$1,436,709
\$27,169,898	\$7,516,544	\$27,169,898	\$7,516,544	\$0	\$27,169,898	\$7,516,544	\$0	\$34,686,441
---	\$2	---	\$0	\$0	---	\$0	\$0	\$0
\$3,985,550	\$10,217,793	\$4,109,391	\$9,473,236	\$188,094	\$4,152,418	\$9,543,733	\$225,777	\$13,921,928
\$31,155,448	\$17,734,339	\$31,279,288	\$16,989,780	\$188,094	\$31,322,316	\$17,060,276	\$225,777	\$48,608,369

⁽¹⁾ Bridge Interlocal Agreement with County.

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

DUNES COMMUNITY DEVELOPMENT DISTRICT

Water and Sewer Fund-Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended June 30, 2022

EXPENDITURE CODE	DESCRIPTION	WATER/SEWER FUND BUDGET	PRORATED BUDGET THRU 06/30/22	ACTUAL THRU 06/30/22	VARIANCE
OPERATING REVENUES:					
041.300.34300.30000	Water Revenue	\$1,008,122	\$756,091	\$860,775	\$104,684
041.300.34300.50000	Sewer Revenue	\$922,246	\$691,684	\$714,537	\$22,853
041.300.34300.76000	Irrigation/Effluent	\$1,094,976	\$821,232	\$918,403	\$97,172
041.300.34300.10000	Meter Fees	\$20,000	\$15,000	\$32,784	\$17,784
041.300.34300.10100	Connection Fees - W, S & I (75 units)	\$30,000	\$22,500	\$67,828	\$45,328
041.300.36900.10000	CPC Effluent Agreement	\$40	\$40	\$40	\$0
041.300.34900.10200	Backflow Preventor/Misc.	\$100	\$75	\$2,641	\$2,566
041.300.36900.10000	Misc. Income / Penalty	\$14,000	\$10,500	\$21,249	\$10,749
TOTAL OPERATING REVENUES		\$3,089,483	\$2,317,122	\$2,618,258	\$301,136
OPERATING EXPENSES					
<u>Administrative</u>					
041.310.51300.31100	Engineering	\$50,000	\$37,500	\$24,776	\$12,724
041.310.51300.31500	Attorney	\$30,000	\$22,500	\$1,970	\$20,530
041.310.51300.32200	Annual Audit	\$7,425	\$5,569	\$1,350	\$4,219
041.310.51300.34000	Management Fees	\$22,050	\$16,538	\$16,538	\$0
041.310.51300.40000	Travel Expenses	\$15,000	\$11,250	\$8,355	\$2,895
041.310.51300.42000	Postage & Express Mail	\$6,000	\$4,500	\$3,201	\$1,299
041.310.51300.42500	Printing & Mailing Utility Bills	\$18,000	\$13,500	\$10,912	\$2,588
041.310.51300.48000	Advertising Legal & Other	\$2,500	\$1,875	\$2,736	(\$861)
041.310.51300.49000	Bank Charges	\$5,000	\$3,750	\$2,325	\$1,425
041.310.51300.49100	Contingencies	\$15,000	\$11,250	\$5,884	\$5,366
041.310.51300.51000	Office Supplies and Equipment	\$18,000	\$13,500	\$13,129	\$371
041.310.51300.54000	Dues, Licenses & Subscriptions	\$15,000	\$11,250	\$8,226	\$3,024
041.310.51300.54200	Permits Fees WTP & WWTP	\$10,000	\$7,500	\$4,600	\$2,900
041.310.51300.55000	Land Leases & Easement Fees	\$12,500	\$12,500	\$11,913	\$587
041.310.53600.12000	Salaries, including Overtime	\$837,294	\$644,072	\$647,743	(\$3,671)
041.310.53600.12100	Consulting Fees	\$6,000	\$4,500	\$9,000	(\$4,500)
041.310.53600.21000	FICA Taxes	\$74,301	\$57,155	\$45,569	\$11,586
041.310.53600.22000	Pension Plan	\$66,984	\$51,526	\$44,578	\$6,948
041.310.53600.23000	Insurance Benefits (Medical)	\$165,540	\$124,155	\$70,757	\$53,398
041.310.53600.24000	Workers Compensation Insurance	\$20,034	\$15,026	\$13,381	\$1,644
041.310.53600.25000	Unemployment Benefits	\$5,000	\$3,750	\$0	\$3,750
041.310.53600.25000	Bad Debt Expense	\$1,000	\$750	\$3,278	(\$2,528)
041.310.53600.41000	Telephone	\$50,000	\$37,500	\$35,086	\$2,414
041.310.53600.41002	Payment Processing Service	\$11,000	\$8,250	\$10,551	(\$2,301)
041.310.53600.44000	Equipment Rentals & Leases	\$7,000	\$5,250	\$5,187	\$63
041.310.53600.45000	Insurance	\$129,298	\$129,298	\$123,052	\$6,246
041.310.53600.46100	Repair and Maintenance for Vehicles	\$20,000	\$15,000	\$14,524	\$476
041.310.53600.52000	Supplies/Equipment General	\$7,000	\$5,250	\$6,484	(\$1,234)
041.310.53600.52010	Tools	\$12,000	\$9,000	\$2,508	\$6,492
041.310.53600.52055	Uniforms/Supplies/Services	\$10,000	\$10,000	\$14,100	(\$4,100)
041.310.53600.52100	Fuel for Vehicles	\$6,000	\$4,500	\$10,197	(\$5,697)
041.310.53600.54100	Training & Travel Expenses	\$5,000	\$3,750	\$3,460	\$290
TOTAL ADMINISTRATIVE		\$1,659,926	\$1,301,712	\$1,175,370	\$126,342

DUNES COMMUNITY DEVELOPMENT DISTRICT

Water and Sewer Fund-Proprietary Fund Statement of Revenues, Expenses and Changes in Net Position For the Period Ended June 30, 2022

EXPENDITURE CODE	DESCRIPTION	WATER/SEWER FUND BUDGET	PRORATED BUDGET THRU 06/30/22	ACTUAL THRU 06/30/22	VARIANCE
<u>Water System</u>					
041.320.53600.34800	Water Quality Testing	\$25,000	\$18,750	\$11,168	\$7,582
041.320.53600.43000	Electric	\$125,000	\$93,750	\$91,855	\$1,896
041.320.53600.43100	Bulk Water Purchases	\$20,000	\$15,000	\$57	\$14,943
041.320.53600.44000	Equipment Rentals & Leases	\$1,000	\$750	\$0	\$750
041.320.53600.46000	Plant Maintenance Repair and Equipment	\$90,000	\$67,500	\$106,484	(\$38,984)
041.320.53600.46050	Distribution System Maintenance Repair and Equip.	\$25,000	\$18,750	\$20,955	(\$2,205)
041.320.53600.52000	Plant Operating Supplies	\$20,000	\$15,000	\$23,600	(\$8,600)
041.320.53600.52200	Chlorine & Other Chemicals	\$242,000	\$181,500	\$186,219	(\$4,719)
041.320.53600.61000	Meters New & Replacement	\$50,000	\$37,500	\$20,484	\$17,016
TOTAL WATER SYSTEM		\$598,000	\$448,500	\$460,820	(\$12,320)
<u>Sewer System</u>					
041.330.53600.34800	Water Quality Testing	\$17,000	\$12,750	\$13,229	(\$479)
041.330.53600.34900	Sludge Disposal	\$65,000	\$48,750	\$56,592	(\$7,842)
041.330.53600.43000	Electric	\$61,000	\$45,750	\$49,756	(\$4,006)
041.330.53600.44000	Equipment Rentals & Leases	\$3,000	\$2,250	\$0	\$2,250
041.330.53600.46000	Plant Maintenance Repair and Equipment	\$135,000	\$101,250	\$68,130	\$33,120
041.330.53600.46050	Collection System Maintenance Repair and Equip.	\$20,000	\$15,000	\$22,939	(\$7,939)
041.330.53600.46075	Lift Station Repair and Maintenance	\$55,000	\$41,250	\$48,669	(\$7,419)
041.330.53600.52000	Plant Operating Supplies	\$20,000	\$15,000	\$7,349	\$7,651
041.330.53600.52200	Chlorine & Other Chemicals	\$35,000	\$26,250	\$39,928	(\$13,678)
TOTAL SEWER SYSTEM		\$411,000	\$308,250	\$306,592	\$1,658
<u>Irrigation System</u>					
041.340.53600.34800	Water Quality Testing	\$3,000	\$2,250	\$0	\$2,250
041.340.53600.43000	Electric	\$70,000	\$52,500	\$45,885	\$6,615
041.340.53600.43300	Effluent (Reclaimed Water) Purchases	\$180,000	\$135,000	\$103,995	\$31,005
041.340.53600.44000	Equipment Rentals & Leases	\$41,000	\$30,750	\$21,105	\$9,646
041.340.53600.46000	Plant Maintenance Repair and Equipment	\$125,000	\$93,750	\$49,881	\$43,869
041.340.53600.46050	Distribution System Maintenance Repair/Equip.	\$20,000	\$15,000	\$21,466	(\$6,466)
041.340.53600.61000	Meters New & Replacement	\$60,000	\$45,000	\$3,873	\$41,127
TOTAL IRRIGATION SYSTEM		\$499,000	\$374,250	\$246,204	\$128,046
TOTAL OPERATING EXPENSES		\$3,167,926	\$2,432,712	\$2,188,987	\$243,726
OPERATING INCOME (LOSS)		(\$78,443)	(\$115,590)	\$429,271	\$544,862
<u>NON OPERATING REVENUE (EXPENSES)</u>					
041.300.36900.10200	Non Operating Revenue - Capital Expansion	\$646,443	\$484,832	\$0	(\$484,832)
041.300.22300.10000	Connection Fees - W/S	(\$30,000)	(\$22,500)	\$0	\$22,500
041.300.36100.10000	Interest Income	\$7,000	\$5,250	\$12,200	\$6,950
041.310.51300.64000	Capital Improvements	(\$545,000)	(\$408,750)	(\$274,603)	\$134,147
TOTAL NON OPERATING REVENUE (EXPENSES)		\$78,443	\$58,832	(\$262,404)	(\$321,236)
CHANGE IN NET POSITION		\$0	(\$56,758)	\$166,868	\$223,626
TOTAL NET POSITION - BEGINNING		\$0		\$25,297,942	
NOTAL NET POSITION - ENDING		\$0		\$25,464,810	

DUNES COMMUNITY DEVELOPMENT DISTRICT

Bridge Fund - Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended June 30, 2022

EXPENSE CODE	DESCRIPTION	BRIDGE FUND BUDGET	PRORATED BUDGET THRU 06/30/22	ACTUAL THRU 06/30/22	VARIANCE
OPERATING REVENUES:					
042.300.34900.10000	Toll Collections/Book Sales	\$1,695,750	\$1,271,813	\$1,546,163	\$274,350
042.300.36900.10000	Miscellaneous Income	\$14,000	\$10,500	\$14,000	\$3,500
TOTAL OPERATING REVENUES		\$1,709,750	\$1,282,313	\$1,560,163	\$277,851
OPERATING EXPENSES					
<u>Administrative</u>					
042.310.51300.31100	Engineering	\$5,000	\$3,750	\$0	\$3,750
042.310.51300.31500	Attorney	\$10,000	\$7,500	\$3,020	\$4,480
042.310.51300.32200	Annual Audit	\$5,775	\$5,775	\$1,050	\$4,725
042.310.51300.34000	Management Fees	\$17,150	\$12,863	\$12,863	(\$0)
042.310.51300.49000	Bank Charges	\$4,500	\$3,375	\$4,084	(\$709)
042.310.51300.49100	Contingencies	\$5,000	\$3,750	\$863	\$2,887
TOTAL ADMINISTRATIVE		\$47,425	\$37,013	\$21,880	\$15,132
<u>Toll Facility</u>					
042.320.54900.12000	Salaries	\$592,283	\$455,603	\$434,272	\$21,330
042.320.54900.21000	FICA Taxes	\$50,810	\$39,085	\$33,655	\$5,430
042.320.54900.22000	Pension Plan	\$35,951	\$27,655	\$27,200	\$454
042.320.54900.23000	Insurance Benefits (Medical)	\$77,430	\$58,073	\$39,115	\$18,957
042.320.54900.24000	Workers Compensation Insurance	\$13,986	\$10,490	\$9,214	\$1,276
042.320.54900.34300	Contractual Support	\$70,000	\$52,500	\$26,757	\$25,743
042.320.54900.34500	Payroll Processing Fee	\$34,000	\$25,500	\$24,066	\$1,434
042.320.54900.34600	Credit Card Processing Fee	\$30,000	\$22,500	\$27,722	(\$5,222)
042.320.54900.40000	Travel Expenses	\$1,000	\$750	\$189	\$561
042.320.54900.41000	Telephone	\$6,000	\$4,500	\$6,257	(\$1,757)
042.320.54900.42500	Printing	\$5,000	\$3,750	\$2,807	\$943
042.320.54900.43000	Utility Services	\$18,000	\$13,500	\$12,946	\$554
042.320.54900.45000	Insurance	\$99,460	\$99,460	\$92,960	\$6,500
042.320.54900.46000	Repairs & Maintenance	\$85,000	\$63,750	\$51,680	\$12,070
042.320.54900.46002	Repairs & Maintenance-Parkway	\$170,000	\$127,500	\$124,681	\$2,819
042.320.54900.51000	Office Supplies	\$4,000	\$3,000	\$2,962	\$38
042.320.54900.52000	Operating Supplies	\$22,000	\$16,500	\$16,243	\$257
TOTAL TOLL FACILITY		\$1,314,920	\$1,024,114	\$932,728	\$91,386
<u>Maintenance Reserves & Community Projects</u>					
042.310.51300.60002	Parkway Capital Expenditures	\$25,000	\$18,750	\$0	\$18,750
TOTAL MAINTENANCE RESERVES & COMMUNITY PROJECTS		\$25,000	\$18,750	\$0	\$18,750
TOTAL OPERATING EXPENSES		\$1,387,345	\$1,079,876	\$954,608	\$125,269
OPERATING INCOME (LOSS)		\$322,405	\$202,436	\$605,555	\$403,119
<u>NON OPERATING REVENUE (EXPENSES)</u>					
042.300.36100.11000	Interest Income	\$12,000	\$9,000	\$28,570	\$19,570
042.320.54900.64000	Capital Improvements	(\$40,000)	(\$30,000)	(\$1,002,654)	(\$972,654)
042.300.38300.10000	Intergovernmental Transfer	\$11,130	\$8,348	\$0	(\$8,348)
042.300.38100.10000	Transfer to General Fund	(\$305,535)	(\$229,151)	(\$305,535)	(\$76,384)
TOTAL NON OPERATING REVENUE (EXPENSES)		(\$322,405)	(\$241,803)	(\$1,279,618)	(\$1,037,815)
CHANGE IN NET POSITION		\$0	(\$39,367)	(\$674,063)	(\$634,696)
TOTAL NET POSITION - BEGINNING		\$0		\$17,056,838	
NOTAL NET POSITION - ENDING		\$0		\$16,382,775	

DUNES COMMUNITY DEVELOPMENT DISTRICT

Stormwater Fee Fund - Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended June 30, 2022

EXPENSE CODE	DESCRIPTION	STORMWATER FUND BUDGET	PRORATED BUDGET THRU 06/30/22	ACTUAL THRU 06/30/22	VARIANCE
OPERATING REVENUES:					
043.300.34300.90000	Stormwater Fees	\$0	\$0	\$225,945	\$225,945
043.300.36900.10000	Miscellaneous Income	\$0	\$0	\$0	\$0
TOTAL OPERATING REVENUES		\$0	\$0	\$225,945	\$225,945
OPERATING EXPENSES					
<u>Administrative</u>					
043.310.51300.31100	Engineering/Software Services	\$0	\$0	\$0	\$0
043.310.51300.31500	Attorney	\$0	\$0	\$0	\$0
043.310.51300.32000	Collection Fees, Uncollectable & Early Payment Disc	\$0	\$0	\$0	\$0
043.310.51300.32200	Annual Audit	\$0	\$0	\$0	\$0
043.310.51300.34000	Management Fees	\$0	\$0	\$0	\$0
043.310.51300.35100	Computer Time	\$0	\$0	\$0	\$0
043.310.51300.40000	Travel Expenses	\$0	\$0	\$0	\$0
043.310.51300.42000	Postage & Express Mail	\$0	\$0	\$0	\$0
043.310.51300.42500	Printing	\$0	\$0	\$0	\$0
043.310.51300.45000	Insurance	\$0	\$0	\$0	\$0
043.310.51300.48000	Advertising Legal & Other	\$0	\$0	\$0	\$0
043.310.51300.49000	Bank Charges	\$0	\$0	\$168	(\$168)
043.310.51300.49100	Contingencies	\$0	\$0	\$0	\$0
043.310.51300.51000	Office Supplies	\$0	\$0	\$0	\$0
043.310.51300.54000	Dues, Licenses & Subscriptions	\$0	\$0	\$0	\$0
043.320.53600.12000	Salaries	\$0	\$0	\$0	\$0
043.320.53600.12100	Consulting Fees	\$0	\$0	\$0	\$0
043.320.53600.21000	FICA Taxes	\$0	\$0	\$0	\$0
043.320.53600.22000	Pension Expense	\$0	\$0	\$0	\$0
043.320.53600.23000	Health Insurance Benefits	\$0	\$0	\$0	\$0
043.320.53600.24000	Workers Comp Insurance	\$0	\$0	\$0	\$0
043.320.53600.64000	Capital Improvements (See Capital Improvements Li	\$0	\$0	\$0	\$0
TOTAL ADMINISTRATIVE		\$0	\$0	\$168	(\$168)
<u>Stormwater System Maintenance</u>					
043.320.53600.43000	Electric (7 Aerators)	\$0	\$0	\$0	\$0
043.320.53600.46200	Landscaping	\$0	\$0	\$0	\$0
043.320.53600.46500	Lake Maintenance	\$0	\$0	\$0	\$0
043.320.53600.46700	Storm Drain System Maintenance	\$0	\$0	\$0	\$0
043.320.53600.49300	Repair and Replacement Equipment	\$0	\$0	\$0	\$0
043.320.53600.49200	Repair and Replacement Floating Aerators	\$0	\$0	\$0	\$0
043.320.53600.52100	Grass Carp/Fish Removal	\$0	\$0	\$0	\$0
043.320.53600.34000	Consultant Fees	\$0	\$0	\$0	\$0
TOTAL STORMWATER SYSTEM MAINTENANCE		\$0	\$0	\$0	\$0
<u>Contribution to Reserves & Community Projects</u>					
043.320.53600.65000	Maintenance Reserves	\$0	\$0	\$0	\$0
TOTAL MAINTENANCE RESERVES & COMMUNITY PROJECTS		\$0	\$0	\$0	\$0
TOTAL OPERATING EXPENSES		\$0	\$0	\$168	(\$168)
OPERATING INCOME (LOSS)		\$0	\$0	\$225,777	\$225,777
CHANGE IN NET POSITION		\$0	\$0	\$225,777	\$225,777
TOTAL NET POSITION - BEGINNING		\$0		\$0	
NOTAL NET POSITION - ENDING		\$0		\$225,777	

O.

Dunes CDD
Special Assessment Receipts
Fiscal Year Ending September 30, 2022

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%
11/17/21	\$54,051.07	\$2,176.54	\$1,037.49	\$0.00	\$50,837.04	\$50,837.04	\$50,837.04
11/30/21	\$100,178.32	\$4,007.79	\$1,923.41	\$0.00	\$94,247.12	\$94,247.12	\$94,247.12
12/16/22	\$7,514.43	\$264.43	\$145.00	\$0.00	\$7,105.00	\$7,105.00	\$7,105.00
01/04/22	\$13,610.25	\$409.30	\$264.02	\$0.00	\$12,936.93	\$12,936.93	\$12,936.93
02/03/22	\$5,575.92	\$119.33	\$109.13	\$0.00	\$5,347.46	\$5,347.46	\$5,347.46
03/03/22	\$4,116.81	\$42.77	\$81.48	\$0.00	\$3,992.56	\$3,992.56	\$3,992.56
04/05/22	\$5,326.00	\$0.38	\$106.51	\$0.00	\$5,219.11	\$5,219.11	\$5,219.11
05/03/22	\$2,279.95	(\$45.30)	\$46.51	\$0.00	\$2,278.75	\$2,278.75	\$2,278.75
06/09/22	\$944.82	(\$28.32)	\$19.46	\$0.00	\$953.68	\$953.68	\$953.68
06/14/22	\$1,639.17	\$49.69	\$31.79	\$0.00	\$1,557.69	\$1,557.69	\$1,557.69
06/22/22	\$1,778.23	(\$80.10)	\$37.17	\$0.00	\$1,821.16	\$1,821.16	\$1,821.16
	\$197,014.97	\$6,916.51	\$3,801.97	\$0.00	\$186,296.49	\$186,296.49	\$186,296.49

Percent Collected 100.01%

P.

DUNES COMMUNITY DEVELOPMENT DISTRICT

Check Run Summary

June 30, 2022

<i>Fund</i>	<i>Check Numbers</i>	<i>Amount</i>
General Fund	6597-6629	\$33,210.84
Water and Sewer	18170-18335	\$784,106.33
Bridge Fund	8174-8238	\$275,296.66
Stormwater Fund	---	\$0.00
<i>Total</i>		<i>\$1,092,613.83</i>

*** CHECK DATES 05/01/2022 - 06/30/2022 ***
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 #
6/14/22	00139	8/05/21 349	202108 320-53800-46200		V	647.50-	
		SVCS 07/21					
		8/05/21 350	202108 320-53800-46200		V	1,800.00-	
		MAINT 08/21					
ALL AMERICAN MAINTENANCE OF FLAGLER							2,447.50-006480
5/05/22	00118	5/01/22 2267-062	202206 320-53800-46000		*	216.00	
		QTRLY MONITOR-JUN/JUL/AUG					
ALARMPRO INC.							216.00 006597
5/05/22	00020	4/28/22 00560-04	202204 320-53800-43000		*	179.52	
		SVCS-04/22					
		4/28/22 03229-04	202204 320-53800-43000		*	163.57	
		SVCS-04/22					
		4/28/22 22538-04	202204 320-53800-43000		*	172.92	
		SVCS-04/22					
		4/28/22 74516-04	202204 320-53800-43000		*	539.26	
		SVCS-4/22					
		4/28/22 84228-04	202204 320-53800-43000		*	12.22	
		SVCS-04/22					
FLORIDA POWER & LIGHT CO.							1,067.49 006598
5/05/22	00107	4/30/22 72787	202204 320-53800-46500		*	5,394.00	
		SVCS-04/22					
FUTURE HORIZONS, INC.							5,394.00 006599
5/05/22	00109	5/01/22 608	202205 310-51300-34000		*	816.67	
		MGMT FEES-05/22					
		5/01/22 608	202205 310-51300-35100		*	83.33	
		INFORMATION TECHNOLOGY					
		5/01/22 608	202205 310-51300-51000		*	25.00	
		OFFICE SUPPLIES					
		5/01/22 608	202205 310-51300-42500		*	69.30	
		COPIES					
GOVERNMENTAL MANAGEMENT SERVICES							994.30 006600
5/05/22	00280	5/02/22 3906	202205 310-51300-49100		*	146.00	
		WEB MAINT-05/22					
VGLOBALTECH							146.00 006601
5/05/22	00141	4/26/22 85293030	202205 320-53800-46000		*	721.78	
		SVCS-05/22					
		4/26/22 85296120	202205 320-53800-46000		*	248.34	
		SVCS-05/22					
WASTE MANAGEMENT INC. OF FLORIDA							970.12 006602

DUNE -DUNES - SHENNING

AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	8/04/22	PAGE	4
*** CHECK DATES		05/01/2022 - 06/30/2022 ***		DUNES CDD - GENERAL FUND										
BANK F DUNES - GENERAL FUND														
CHECK		.....INVOICE.....		...EXPENSED TO...		VENDOR NAME		STATUS		AMOUNT		....CHECK.....	
DATE	VEND#	DATE	INVOICE	YRMO	DPT ACCT#	SUB	SUBCLASS					AMOUNT	AMOUNT #	
6/09/22	00109	6/01/22	611	202206	310-51300	34000			*		816.67			
			MGMT FEES-06/22											
		6/01/22	611	202206	310-51300	35100			*		83.33			
			INFORMATION TECHNOLOGY											
							GOVERNMENTAL MANAGEMENT SERVICES					900.00	006620	
6/09/22	00298	6/07/22	7838R	202206	320-53800	46000			*		1,019.70			
			SVCS-06/22											
							R & R INDUSTRIES INC					1,019.70	006621	
6/09/22	00280	6/02/22	3997	202206	310-51300	49100			*		146.00			
			WEB MAINT-06/22											
							VGLOBALTECH					146.00	006622	
6/14/22	00139	8/05/21	349	202108	320-53800	46200			*		647.50			
			SVCS 07/21											
		8/05/21	350	202108	320-53800	46200			*		1,800.00			
			MAINT 08/21											
							ALL AMERICAN MAINTENANCE OF FLAGLER					2,447.50	006623	
6/16/22	00027	6/14/22	77978412	202206	300-13100	10100			*		85.07			
			DELIVERIES THRU 06/05/22											
		6/14/22	77978412	202206	310-51300	42000			*		85.07			
			DELIVERIES THRU 06/05/22											
		6/14/22	77978412	202206	310-51300	42000			*		251.20			
			DELIVERIES THRU 06/05/22											
		6/14/22	77978412	202206	300-20700	10100			*		85.07-			
			DELIVERIES THRU 06/05/22											
							FEDEX					336.27	006624	
6/16/22	00272	6/15/22	06152022	202206	320-53800	46500			*		587.50			
			BOAT RAMP AT LA COSTA LAK											
							HAMMOCK DUNES OWNERS ASSOCIATION					587.50	006625	
6/16/22	00163	6/03/22	22213350	202206	320-53800	46000			*		349.00			
			SVCS-06/22											
							LIFE SAFETY DESIGNS					349.00	006626	
6/23/22	00282	6/07/22	2776	202206	320-53800	46200			*		1,800.00			
			MAINT-06/22											
							AFFORDABLE LAWN & LANDSCAPING, INC.					1,800.00	006627	
6/23/22	00129	6/17/22	14025	202205	310-51300	31500			*		1,130.50			
			SVCS-05/22											
							CHIUMENTO LAW PLLC					1,130.50	006628	
DUNE -DUNES - SHENNING														

DUNE -DUNES - SHENNING

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
6/30/22	00218	6/29/22 8913 SVCS-06/22	202206 320-53800-46000		*	100.00	
-----							100.00 006629

TOTAL FOR BANK F						33,210.84	
TOTAL FOR REGISTER						33,210.84	

*** CHECK DATES 05/01/2022 - 06/30/2022 ***
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 #
5/05/22	00613	5/01/22 675645	202204 320-53600-34800	DRINKING WATER	*	644.00	
		5/01/22 675646	202204 320-53600-34800	DRINKING WATER	*	90.00	
		5/01/22 675647	202204 320-53600-34800	QTRLY WELLS	*	972.00	
		5/01/22 675648	202204 330-53600-34800	WASTEWATER	*	1,308.70	
ADVANCED ENVIRONMENTAL LABORATORIES							3,014.70 018170
5/05/22	01714	4/22/22 76894701	202205 310-53600-41000	SVCS-05/22	*	77.80	
CHARTER COMMUNICATIONS							77.80 018171
5/05/22	00305	4/22/22 15105324	202203 320-53600-43100	SVCS-03/22	*	2.87	
		4/22/22 15105938	202203 320-53600-43100	SVCS-03/22	*	2.33	
		4/22/22 15107733	202203 320-53600-43100	SVCS-03/22	*	2.33	
		4/22/22 15109008	202203 340-53600-43300	SVCS-03/22	*	15,815.58	
		4/22/22 15113937	202203 340-53600-43300	SVCS-03/22	*	62.30	
CITY OF PALM COAST							15,885.41 018172
5/05/22	00280	5/05/22 05052022	202205 300-34300-40000	TXFER FUNDS-STORMWATER	*	37,668.00	
		5/05/22 05052022	202205 300-10100-10000	TXFER FUNDS-STORMWATER	*	37,668.00	
		5/05/22 05052022	202205 300-34300-90000	TXFER FUNDS-STORMWATER	*	37,668.00-	
		5/05/22 05052022	202205 300-34300-40000	TXFER FUNDS-STORMWATER	V	37,668.00-	
		5/05/22 05052022	202205 300-10100-10000	TXFER FUNDS-STORMWATER	V	37,668.00-	
		5/05/22 05052022	202205 300-34300-90000	TXFER FUNDS-STORMWATER	V	37,668.00	
DUNES CDD							.00 018173
5/05/22	00047	5/03/22 77431887	202204 310-51300-42000	DELIVERIES THRU 04/28/22	*	76.94	
FEDEX							76.94 018174
5/05/22	00013	4/25/22 91016-04	202204 330-53600-43000	SVCS-04/22	*	37.61	

DUNE -DUNES - SHENNING

DATE CHECK	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
		4/28/22	00180-04 202204 330-53600-43000 SVCS-04/22		*	46.04	
		4/28/22	01669-04 202204 330-53600-43000 SVCS-04/22		*	62.85	
		4/28/22	04682-04 202204 330-53600-43000 SVCS-04/22		*	78.26	
		4/28/22	06441-04 202204 330-53600-43000 SVCS-04/22		*	263.63	
		4/28/22	06618-04 202204 330-53600-43000 SVCS-04/22		*	60.30	
		4/28/22	06682-04 202204 330-53600-43000 SVCS-04/22		*	14.18	
		4/28/22	09639-04 202204 320-53600-43000 SVCS-04/22		*	21.48	
		4/28/22	09681-04 202204 330-53600-43000 SVCS-04/22		*	65.16	
		4/28/22	10476-04 202204 330-53600-43000 SVCS-04/22		*	17.08	
		4/28/22	13564-04 202204 340-53600-43000 SVCS-04/22		*	12.22	
		4/28/22	31053-04 202204 330-53600-43000 SVCS-03/22		*	16.49	
		4/28/22	35422-04 202204 340-53600-43000 SVCS-04/22		*	5,290.16	
		4/28/22	38339-04 202204 320-53600-43000 SVCS-04/22		*	10,466.65	
		4/28/22	41474-04 202204 330-53600-43000 SVCS-04/22		*	27.99	
		4/28/22	49253-04 202204 330-53600-43000 SVCS-04/22		*	20.46	
		4/28/22	54287-04 202204 330-53600-43000 SVCS-04/22		*	1,846.57	
		4/28/22	54554-04 202204 330-53600-43000 SVCS-04/22		*	18.26	
		4/28/22	64405-04 202204 330-53600-43000 SVCS-04/22		*	14.66	
		4/28/22	80187-04 202204 330-53600-43000 SVCS-04/22		*	17.67	
		4/28/22	83014-04 202204 330-53600-43000 SVCS-04/22		*	64.71	
		4/28/22	89460-04 202204 330-53600-43000 SVCS-04/22		*	3,045.39	
		4/28/22	90108-04 202204 330-53600-43000 SVCS-04/22		*	13.73	
		4/28/22	90294-04 202204 330-53600-43000 SVCS-04/22		*	33.77	

DUNE -DUNES - SHENNING

*** CHECK DATES 05/01/2022 - 06/30/2022 ***
DUNES CDD - WATER/SEWER
BANK D DUNES - WATER/SEWER

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		4/28/22	94444-04 202204 330-53600-43000 SVCS-04/22		*	41.30	
				FLORIDA POWER & LIGHT CO.			21,596.62 018176
5/05/22	00309	4/27/22	72739 202204 330-53600-52200 SUPPLIES		*	5,950.00	
				FUTURE HORIZONS, INC.			5,950.00 018177
5/05/22	00382	5/01/22	609 202205 310-51300-34000 MGMT FEES-05/22		*	1,837.50	
				GOVERNMENTAL MANAGEMENT SERVICES			1,837.50 018178
5/05/22	00028	3/23/22	34005 202203 320-53600-52000 SUPPLIES		*	380.97	
		3/25/22	34008 202203 310-53600-52000 SUPPLIES		*	39.52	
		4/05/22	34043 202204 320-53600-52000 SUPPLIES		*	239.99	
		4/05/22	34044 202204 320-53600-52000 SUPPLIES		*	211.09	
				HAMMOCK HARDWARE & SUPPLY, INC.			871.57 018179
5/05/22	00722	4/22/22	03707128 202204 310-51300-64004 SUPPLIES		*	7,155.00	
				HARRINGTON INDUSTRIAL PLASTICS LLC			7,155.00 018180
5/05/22	00515	4/28/22	6172738 202204 320-53600-52200 CALCIUM CHLORIDE		*	3,939.13	
				HAWKINS, INC.			3,939.13 018181
5/05/22	01380	4/29/22	211599 202204 310-51300-42500 SVCS-04/22		*	2,229.88	
				INFOSEND INC			2,229.88 018182
5/05/22	00688	4/14/22	15393 202204 320-53600-52200 HYPOCHLORITE SOLUTIONS		*	962.39	
		4/14/22	15393 202204 330-53600-52200 HYPOCHLORITE SOLUTIONS		*	481.19	
		4/21/22	15885 202204 320-53600-52200 HYPOCHLORITE SOLUTIONS		*	1,127.93	
		4/21/22	15885 202204 330-53600-52200 HYPOCHLORITE SOLUTIONS		*	563.96	
				ODYSSEY MANUFACTURING COMPANY			3,135.47 018183
5/05/22	00569	4/25/22	26192 202204 330-53600-34900 RINSE DEWATERING BOX		*	2,075.00	

DUNE -DUNES - SHENNING

*** CHECK DATES 05/01/2022 - 06/30/2022 ***
DUNES CDD - WATER/SEWER
BANK D DUNES - WATER/SEWER

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
		4/25/22 26193	202204 330-53600-34900		*	2,075.00	
			RINSE DEWATERING BOX				
				ORMOND SEPTIC SYSTEMS			4,150.00 018184
5/05/22 01398		4/29/22 22354828	202204 330-53600-34800		*	199.00	
			SVCS-04/22				
				PACE ANALYTICAL SERVICES, LLC			199.00 018185
5/05/22 01511		4/28/22 10426202	202204 320-53600-46000		*	936.03	
			SVCS-04/22				
		4/28/22 10426202	202204 330-53600-46000		*	936.03	
			SVCS-04/22				
		4/28/22 10426202	202204 340-53600-46000		*	936.04	
			SVCS-04/22				
				PRO CONTROLS & AUTOMATION			2,808.10 018186
5/05/22 01205		3/30/22 6801301	202203 300-20700-10000		*	71.17	
			SUPPLIES				
		3/30/22 6801301	202203 320-54900-52000		*	71.17	
			SUPPLIES				
		3/30/22 6801301	202203 300-13100-10000		*	71.17-	
			SUPPLIES				
		4/06/22 0102901	202204 310-51300-51000		*	145.31	
			SUPPLIES				
		4/11/22 0102902	202204 310-51300-51000		*	11.29	
			SUPPLIES				
		4/22/22 3439301	202204 310-51300-51000		*	130.12	
			SUPPLIES				
				STAPLES BUSINESS CREDIT			357.89 018187
5/05/22 01750		3/17/22 3046	202203 320-53600-46000		*	3,900.00	
			SVCS-03/22				
				WING PLUMBING			3,900.00 018188
5/05/22 00862		4/25/22 40116389	202204 340-53600-44000		*	265.00	
			RENTAL-04/22				
				XYLEM DEWATERING SOLUTIONS, INC.			265.00 018189
5/05/22 00030		2/02/22 1904223	202202 320-53600-46050		*	4,134.42	
			SUPPLIES				
		2/02/22 1904223	202202 330-53600-46050		*	1,378.14	
			SUPPLIES				
		2/02/22 1904223	202202 340-53600-46050		*	4,134.40	
			SUPPLIES				
		2/03/22 1904727	202202 320-53600-46050		*	120.79	
			SUPPLIES				

DUNE -DUNES - SHENNING

DATE CHECK	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
		2/03/22	1904727 202202 340-53600-46050 SUPPLIES		*	120.78	
		2/07/22	1904730 202202 320-53600-46050 SUPPLIES		*	1,621.58	
		2/07/22	1904730 202202 330-53600-46050 SUPPLIES		*	613.98	
		2/08/22	18842301 202202 310-51300-64007 SUPPLIES		*	14,645.00	
		2/18/22	1905937 202202 320-53600-46050 SUPPLIES		*	201.60	
				FERGUSON WATERWORKS			26,970.69 018190
5/12/22	01769	5/06/22	05062022 202205 300-34300-30000 REFUND-CLSD ACCT		*	61.41	
				DONALD & KIM ADDINGTON			61.41 018191
5/12/22	01374	5/06/22	1652 202204 330-53600-46000 MAINT-04/22		*	647.50	
				AFFORDABLE LAWN & LANDSCAPING			647.50 018192
5/12/22	01770	5/06/22	05062022 202205 300-34300-30000 REFUND-CLSD ACCT		*	150.75	
				CAROLINE BROVERMAN			150.75 018193
5/12/22	00112	4/30/22	429555-0 202205 310-53600-52000 RENTAL WATER COOLER		*	34.59	
				CULLIGAN WATER PRODUCTS			34.59 018194
5/12/22	01265	4/27/22	163216 202204 310-53600-44000 COPIER LEASE		*	62.23	
		4/27/22	163217 202204 310-53600-44000 COPIER LEASE		*	46.13	
		4/27/22	163218 202204 310-53600-44000 COPIER LEASE		*	23.96	
		4/27/22	163219 202204 310-53600-44000 COPIER LEASE		*	96.81	
				DOCUMENT TECHNOLOGIES			229.13 018195
5/12/22	00515	5/05/22	6178184 202205 320-53600-52200 CALCIUM CHLORIDE		*	4,793.74	
				HAWKINS, INC.			4,793.74 018196
5/12/22	01771	5/06/22	05062022 202205 300-34300-30000 REFUND-CLSD ACCT		*	308.70	
				DUANE E KNAPP LIVING TRUST			308.70 018197
				DUNE -DUNES - SHENNING			

AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	8/04/22	PAGE	6	
*** CHECK DATES 05/01/2022 - 06/30/2022 ***														DUNES CDD - WATER/SEWER	
														BANK D DUNES - WATER/SEWER	
CHECK		.....INVOICE.....		...EXPENSED TO...		VENDOR NAME			STATUS	AMOUNT	....CHECK.....		
DATE	VEND#	DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS			AMOUNT	AMOUNT	#		
5/12/22	01772	5/06/22	05062022	202205	300	34300	30000		*		111.92				
		REFUND-CLSD ACCT					RICHARD & SARAH MERCURE					111.92	018198		
5/12/22	01689	5/11/22	05112022	202205	310	53600	52055		*		268.70				
		REIMB-WORK BOOTS					EARL A.NASH					268.70	018199		
5/12/22	01138	4/27/22	69652386	202204	320	53600	52200		*		590.52				
		CO2 BULK													
		4/30/22	69733955	202204	320	53600	52200		*		417.70				
		CO2 BULK					NUCO2					1,008.22	018200		
5/12/22	00688	4/28/22	16561	202204	320	53600	52200		*		1,014.60				
		HYPOCHLORITE SOLUTIONS													
		4/28/22	16561	202204	330	53600	52200		*		507.30				
		HYPOCHLORITE SOLUTIONS					ODYSSEY MANUFACTURING COMPANY					1,521.90	018201		
5/12/22	01773	5/06/22	05062022	202205	300	34300	30100		*		14.69				
		REFUND-CRDT BAL CLSD ACCT					REFLEX REALTY CORP					14.69	018202		
5/12/22	01774	5/06/22	05062022	202205	300	34300	30100		*		38.89				
		REFUND-CRDT BAL CLSD ACCT					ROBERT & VERA RICHARDS					38.89	018203		
5/12/22	01775	5/06/22	05062022	202205	300	34300	30100		*		14.69				
		REFUND-CRDT BAL CLSD ACCT					RIVERGATE ISLAND LLC					14.69	018204		
5/12/22	01776	5/06/22	05062022	202205	300	34300	30000		*		111.61				
		REFUND-CLSD ACCT					JEFFREY SOUTHMAYD					111.61	018205		
5/12/22	01767	4/28/22	50199550	202204	310	53600	44000		*		170.00				
		COPIER LEASE					WELLS FARGO VENDOR FIN SVCS LLC					170.00	018206		
5/12/22	00862	5/01/22	40116556	202205	340	53600	44000		*		3,507.38				
		RENTAL-THRU 05/08/22													
		5/03/22	3556C223	202205	330	53600	46075		*		12,169.00				
		SUPPLIES					XYLEM DEWATERING SOLUTIONS, INC.					15,676.38	018207		
DUNE -DUNES - SHENNING															

DUNE -DUNES - SHENNING

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
5/19/22	00612	3/31/22 2431	202203 310-53600-46100	MAINT/REPAIRS-03/22	*	53.46	
				ADVANCE AUTO PARTS			53.46 018208
5/19/22	01374	5/06/22 2762	202205 340-53600-46000	MAINT/REPAIRS-05/22	*	3,355.00	
				AFFORDABLE LAWN & LANDSCAPING			3,355.00 018209
5/19/22	00355	5/01/22 28728975	202205 310-53600-41000	SVCS-05/22	*	436.25	
				AT&T MOBILITY			436.25 018210
5/19/22	00722	5/05/22 037D7363	202205 320-53600-52000	SUPPLIES	*	333.49	
				HARRINGTON INDUSTRIAL PLASTICS LLC			333.49 018211
5/19/22	00515	3/11/22 6140936	202203 320-53600-52200	CALCIUM CHLORIDE	*	1,954.15	
		5/12/22 6182900	202205 320-53600-52200	CALCIUM CHLORIDE	*	3,945.88	
				HAWKINS, INC.			5,900.03 018212
5/19/22	00688	5/05/22 17035	202205 320-53600-52200	HYPOCHLORITE SOLUTIONS	*	1,193.20	
		5/05/22 17035	202205 330-53600-52200	HYPOCHLORITE SOLUTIONS	*	596.59	
				ODYSSEY MANUFACTURING COMPANY			1,789.79 018213
5/19/22	00569	5/05/22 26205	202205 330-53600-34900	RINSE DEWATERING BOX	*	2,075.00	
				ORMOND SEPTIC SYSTEMS			2,075.00 018214
5/19/22	01616	4/28/22 69851	202204 310-51300-51000	SUPPLIES	*	23.24	
				STAPLES CREDIT PLAN			23.24 018215
5/19/22	00955	4/08/22 58868	202204 330-53600-52000	PRESSURE WASHER GUN	*	28.78	
		4/12/22 963794	202204 310-53600-52010	3INCH IMPACT GRA	*	138.60	
		4/13/22 58584	202204 310-53600-52055	CARHARTT MENS	*	69.99	
		4/28/22 489674	202204 320-53600-52000	HACH PH BUFFER	*	357.28	
		4/28/22 499595	202204 330-53600-52000	LADDER CASTER SET	*	87.92	

DUNE -DUNES - SHENNING

AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	8/04/22	PAGE	8
*** CHECK DATES 05/01/2022 - 06/30/2022 ***														
DUNES CDD - WATER/SEWER														
BANK D DUNES - WATER/SEWER														
DATE	VEND#	.....INVOICE.....		...EXPENSED TO...			VENDOR NAME		STATUS	AMOUNT	....CHECK.....		
CHECK		DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS			AMOUNT	#		
		4/28/22	657638	202204	310	-53600	-52000		*		19.72			
			U-TURN											
		4/29/22	686897	202204	310	-51300	-49100		*		159.99			
			CUTTING BOARD											
		5/02/22	53553	202205	310	-53600	-52010		*		150.00			
			XR BATTERY											
		5/02/22	53697	202205	310	-53600	-52010		*		77.88			
			KIT TIN											
		5/02/22	87354	202205	330	-53600	-52000		*		56.04			
			SCREWDRIVER BIT SET											
								SYNCB/AMAZON				1,146.20	018216	
5/19/22	01724	-												
		5/15/22	80845643	202205	310	-53600	-52100		*		804.17			
			FUEL											
								WEX BANK (SHELL FLEET)				804.17	018217	
-														
5/26/22	01195	-	6/01/22	11827	202206	310	-51300	-54000	*		100.00			
				SVCS-06/22										
								ANSWER ALL ANSWERING SERVICE				100.00	018218	
-														
5/26/22	01714	-	5/16/22	33514802	202206	310	-53600	-41000	*		402.99			
				SVCS-06/22										
								CHARTER COMMUNICATIONS				402.99	018219	
5/26/22	01752	-												
		5/19/22	4859-052	202205	310	-51300	-49100		*		519.83			
			PURCHASES THRU	05/19/22										
		5/19/22	4859-052	202205	310	-51300	-51000		*		57.98			
			PURCHASES THRU	05/19/22										
		5/19/22	4859-052	202205	310	-53600	-54100		*		400.00			
			PURCHASES THRU	05/19/22										
		5/19/22	4859-052	202205	310	-53600	-52055		*		159.99			
			PURCHASES THRU	05/19/22										
		5/19/22	4859-052	202205	310	-51300	-49100		*		230.00			
			PURCHASES THRU	05/19/22										
		5/19/22	4859-052	202205	300	-13100	-10000		*		230.00			
			PURCHASES THRU	05/19/22										
		5/19/22	4859-052	202205	300	-20700	-10100		*		230.00-			
			PURCHASES THRU	05/19/22										
								CHASE CARD SERVICES				1,367.80	018220	
-														
5/26/22	00542	-	5/13/22	140801	202204	310	-51300	-31100	*		12,240.00			
				SVCS-04/22										
								CPH ENGINEERS, INC.				12,240.00	018221	
-														
5/26/22	01777	-	5/23/22	05232022	202205	300	-34300	-30000	*		400.00			
				REFUND-OVERPAYMENT ON ACC										
								ROB FARAHANI				400.00	018222	
-														
								DUNE -DUNES -						
								SHENNING						

AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	8/04/22	PAGE	9
*** CHECK DATES 05/01/2022 - 06/30/2022 ***														
DUNES CDD - WATER/SEWER														
BANK D DUNES - WATER/SEWER														
CHECK	VEND#	.....INVOICE.....	...EXPENSED TO...			VENDOR NAME			STATUS	AMOUNT	....CHECK.....		
DATE		DATE INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS				AMOUNT		#	
5/26/22	00047	5/24/22 77653454	202205	310	-51300	-42000			*	73.89				
		DELIVERIES THRU 05/17/22												
							FEDEX					73.89	018223	
5/26/22	00030	5/03/22 1923084	202205	310	-51300	-64003			*	6,551.72				
		SUPPLIES												
		5/18/22 1929079	202205	340	-53600	-46000			*	3,144.00				
		SUPPLIES												
							FERGUSON WATERWORKS					9,695.72	018224	
5/26/22	01379	5/11/22 RI105324	202205	310	-53600	-44000			*	141.00				
		SVCS-05/22												
							FP MAILING SOLUTIONS					141.00	018225	
5/26/22	00123	5/10/22 13028500	202205	320	-53600	-52000			*	807.88				
		SUPPLIES												
							HACH COMPANY					807.88	018226	
5/26/22	00515	5/19/22 6190134	202205	320	-53600	-52200			*	2,484.65				
		CALCIUM CHLORIDE												
							HAWKINS, INC.					2,484.65	018227	
5/26/22	01138	5/13/22 69784609	202205	320	-53600	-52200			*	770.57				
		CO2 BULK												
							NUCO2					770.57	018228	
5/26/22	00688	5/12/22 17761	202205	320	-53600	-52200			*	1,330.25				
		HYPOCHLORITE SOLUTIONS												
		5/12/22 17761	202205	330	-53600	-52200			*	665.13				
		HYPOCHLORITE SOLUTIONS												
							ODYSSEY MANUFACTURING COMPANY					1,995.38	018229	
5/26/22	00698	5/16/22 79487	202205	310	-53600	-46100			*	175.72				
		MAINT-05/22												
							PALM COAST AUTO REPAIR					175.72	018230	
5/26/22	01732	5/16/22 5906	202205	310	-51300	-64003			*	64,852.60				
		LIFT STATION REHAB												
		5/23/22 5976	202205	340	-53600	-46000			*	2,550.00				
		SVCS-05/22												
							RCM UTILITIES LLC					67,402.60	018231	
5/26/22	00627	4/28/22 18CE0755	202202	330	-53600	-46000			*	3,825.00				
		SVCS-02/22												
							RING POWER CORPORATION					3,825.00	018232	

DUNE -DUNES - SHENNING														

DUNE -DUNES - SHENNING

AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	8/04/22	PAGE	10
*** CHECK DATES		05/01/2022 - 06/30/2022 ***		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 #
5/26/22	00214	5/05/22 969929	202205 330-53600-52000	SUPPLIES	*	234.31	
				USA BLUEBOOK			234.31 018233
5/26/22	00862	5/12/22 3556C236	202205 330-53600-46075	SUPPLIES	*	7,084.00	
				XYLEM DEWATERING SOLUTIONS, INC.			7,084.00 018234
6/02/22	01778	6/01/22 06012022	202206 300-34300-30000	REFUND-CLSD ACCT	*	63.30	
				EUGENE & MARGARET BARRY			63.30 018235
6/02/22	00453	6/01/22 06012022	202206 310-53600-41000	CELLPHONE ALLOWANCE-06/22	*	100.00	
				CORY BRILL			100.00 018236
6/02/22	01779	6/01/22 06012022	202206 300-34300-30100	REFUND-CRDT BAL CLSD ACCT	*	29.38	
				STEVEN & Nanci CARSTENS			29.38 018237
6/02/22	01780	6/01/22 06012022	202206 300-34300-30100	REFUND-CLSD ACCT	*	14.69	
				GARY ACKERMAN & JESSICA COHN			14.69 018238
6/02/22	01781	6/01/22 06012022	202206 300-34300-30000	REFUND-CLSD ACCT	*	13.66	
				LESTER & PATRICIA DAVIS			13.66 018239
6/02/22	00280	6/02/22 06022022	202206 300-34300-40000	TXFER FUND TO STORMWATER	*	37,668.00	
		6/02/22 06022022	202206 300-10100-10000	TXFER FUND TO STORMWATER	*	37,668.00	
		6/02/22 06022022	202206 300-34300-90000	TXFER FUND TO STORMWATER	*	37,668.00-	
				DUNES CDD			37,668.00 018240
6/02/22	01782	6/01/22 06012022	202206 300-34300-30000	REFUND-CLSD ACCT	*	121.90	
				JAMES E. GARDNER			121.90 018241
6/02/22	01783	6/01/22 06012022	202206 300-34300-30100	REFUND-CRDT BAL CLSD ACCT	*	3,694.05	
				YORDANIS & LISSET GONZALEZ			3,694.05 018242
6/02/22	01503	6/01/22 06012022	202206 300-34300-30000	REFUND-CLSD ACCT	*	72.48	
				VINCENT & KATHLEEN KEANE			72.48 018243

				DUNE -DUNES -	SHENNING		

AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	8/04/22	PAGE	11
*** CHECK DATES 05/01/2022 - 06/30/2022 ***														
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	#	
6/02/22	01784	6/01/22	06012022	202206	300-34300	30100			*		14.69			
			REFUND-CRDT BAL CLSD ACCT											
			DIANA LYNN MARTINEZ										14.69	018244
6/02/22	01785	6/01/22	06012022	202206	300-34300	30000			*		109.76			
			REFUND-CLSD ACCT											
			ANTHONY MAZZA										109.76	018245
6/02/22	01689	6/01/22	062022	202206	310-53600	41000			*		100.00			
			CELLPHONE ALLOWANCE-06/22											
			EARL A.NASH										100.00	018246
6/02/22	01786	6/01/22	06012022	202206	300-34300	30100			*		14.69			
			REFUND-CRDT BAL CLSD ACCT											
			MICHAEL J.OPPENHEIM										14.69	018247
6/02/22	01787	6/01/22	06012022	202206	300-34300	30100			*		326.55			
			REFUND-CRDT BAL CLSD ACCT											
			MICHAEL & KAREN PETROFF										326.55	018248
6/02/22	01171	6/01/22	062022	202206	310-51300	40000			*		500.00			
			VEHICHL E ALLOWANCE-06/22											
			GREGORY L. PEUGH										500.00	018249
6/02/22	01245	6/01/22	062022	202206	310-51300	40000			*		300.00			
			VEHICLE ALLOWANCE-06/22											
			DAVID C. PONITZ										300.00	018250
6/02/22	01788	6/01/22	06012022	202206	300-34300	30100			*		38.89			
			REFUND-CRDT BAL CLSD ACCT											
			DARREN SIKER										38.89	018251
6/02/22	01789	6/01/22	NJL71V3J	202205	310-53600	52055			*		398.55			
			CARHARTT MEN PANTS/SHORTS											
		6/01/22	1D9JV4PL	202206	310-51300	51000			*		43.89-			
			CREDIT											
		6/01/22	1D9JV4PL	202206	310-51300	49100			*		9.99			
			CREDIT											
			AMAZON CAPITAL SERVICES										364.65	018252
6/02/22	00327	5/24/22	3001052	202205	320-53600	46000			*		5,824.25			
			REPAIRS-05/22											
			BARNEYS PUMPS, INC.										5,824.25	018253
6/02/22	01714	5/24/22	76894701	202206	310-53600	41000			*		77.80			
			SVCS-06/22											
			CHARTER COMMUNICATIONS										77.80	018254

DUNE -DUNES - SHENNING														

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
6/02/22	00305	5/20/22 15152903	202204 320-53600-43100	SVCS-04/22	*	2.33	
		5/20/22 15155309	202204 320-53600-43100	SVCS-04/22	*	2.33	
		5/20/22 15156584	202204 340-53600-43300	SVCS-04/22	*	15,543.40	
		5/20/22 15161516	202204 340-53600-43300	SVCS-04/22	*	62.30	
CITY OF PALM COAST							15,610.36 018255
6/02/22	00047	5/31/22 77732097	202205 310-51300-42000	DELIVERIES THRU 05/20/22	*	39.59	
FEDEX							39.59 018256
6/02/22	00030	5/17/22 1929747	202205 320-53600-46000	SUPPLIES	*	1,120.00	
FERGUSON WATERWORKS							1,120.00 018257
6/02/22	00013	5/24/22 04682-05	202205 330-53600-43000	SVCS-05/22	*	61.46	
		5/24/22 49253-05	202205 330-53600-43000	SVCS-05/22	*	17.21	
		5/24/22 90108-05	202205 330-53600-43000	SVCS-05/22	*	13.50	
		5/24/22 90294-05	202205 330-53600-43000	SVCS-05/22	*	33.20	
		5/24/22 91016-05	202205 330-53600-43000	SVCS-05/22	*	33.31	
FLORIDA POWER & LIGHT CO.							158.68 018258
6/02/22	00309	5/27/22 73351	202205 330-53600-52200	SUPPLIES	*	11,900.00	
FUTURE HORIZONS, INC.							11,900.00 018259
6/02/22	00028	5/04/22 34106	202205 320-53600-52000	SUPPLIES	*	146.30	
		5/06/22 34111	202205 320-53600-52000	SUPPLIES	*	290.60	
		5/06/22 34114	202205 310-53600-52000	SUPPLIES	*	153.01	
		5/11/22 34121	202205 320-53600-52000	SUPPLIES	*	158.53	
		5/13/22 34129	202205 320-53600-52000	SUPPLIES	*	184.87	
		5/17/22 34131	202205 320-53600-52000	SUPPLIES	*	285.28	

DUNE -DUNES - SHENNING

AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	8/04/22	PAGE	13
*** CHECK DATES 05/01/2022 - 06/30/2022 ***														
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	#	
		5/19/22	34138	202205	320	53600	52000		*		162.53			
			SUPPLIES											
								HAMMOCK HARDWARE & SUPPLY, INC.				1,381.12	018260	
6/02/22	00515	5/27/22	6196830	202205	320	53600	52200		*		3,913.28			
			CALCIUM CHLORIDE											
								HAWKINS, INC.				3,913.28	018261	
6/02/22	01247	5/20/22	13257484	202205	310	53600	44000		*		157.54			
			COPIER LEASE											
								LEAF				157.54	018262	
6/02/22	00688	5/19/22	18378	202205	320	53600	52200		*		1,094.11			
			HYPOCHLORITE SOLUTIONS											
		5/19/22	18378	202205	330	53600	52200		*		547.05			
			HYPOCHLORITE SOLUTIONS											
								ODYSSEY MANUFACTURING COMPANY				1,641.16	018263	
6/02/22	00569	5/16/22	26219	202205	330	53600	34900		*		4,150.00			
			RINSE DEWATERING BOX											
								ORMOND SEPTIC SYSTEMS				4,150.00	018264	
6/02/22	01350	5/25/22	OC012973	202205	330	53600	46050		*		235.00			
			SUPPLIES											
								POWERSECURE, INC.				235.00	018265	
6/02/22	00214	5/26/22	992663	202205	310	53600	52010		*		71.95			
			SUPPLIES											
								USA BLUEBOOK				71.95	018266	
6/09/22	00613	6/01/22	679665	202205	320	53600	34800		*		115.00			
			DRINKING WATER											
		6/01/22	679666	202205	330	53600	34800		*		2,083.20			
			WASTEWATER											
								ADVANCED ENVIRONMENTAL LABORATORIES				2,198.20	018267	
6/09/22	01374	6/07/22	2775	202205	330	53600	46000		*		647.50			
			MAINT-05/22											
								AFFORDABLE LAWN & LANDSCAPING				647.50	018268	
6/09/22	01790	6/08/22	06082022	202206	300	34300	30100		*		29.38			
			REUNF-CRDT BAL CLSD ACCT											
								BRIAN & JILL BROTHEN				29.38	018269	
6/09/22	01791	6/08/22	06082022	202206	300	34300	30000		*		137.97			
			REFUND-ACCT CLSD											
								GEORGE & PAMELA CAMPBELL				137.97	018270	

DUNE -DUNES - SHENNING

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
6/09/22	01703	4/12/22 1103 SVCS-04/22	202204 330-53600-46000	CL2 SOLUTIONS LLC	*	1,039.00	1,039.00 018271
6/09/22	00621	6/07/22 60592 SUPPLIES	202206 310-51300-51000	COASTAL SUPPLIES	*	292.20	292.20 018272
6/09/22	00112	5/31/22 220392-0 WATER COOLER RENTAL	202205 310-53600-52000	CULLIGAN WATER PRODUCTS	*	57.50	57.50 018273
6/09/22	01792	6/08/22 06082022 REFUND-ACCT CLSD	202206 300-34300-30000	ROBERT & STEPHANIE DRAB	*	126.99	126.99 018274
6/09/22	00047	6/07/22 77800583 DELIVERIES THRU 05/27/22	202205 310-51300-42000	FEDEX	*	39.19	39.19 018275
6/09/22	00030	5/31/22 CM119438 CREDIT	202206 320-53600-46000		*	228.00-	
		6/03/22 1933981 SUPPLIES	202206 320-53600-46000		*	170.65	
		6/06/22 1933971 SUPPLIES	202206 320-53600-46000	FERGUSON WATERWORKS	*	282.59	225.24 018276
6/09/22	00013	5/27/22 00180-05 SVCS-05/22	202205 330-53600-43000		*	39.33	
		5/27/22 01669-05 SVCS-05/22	202205 330-53600-43000		*	58.35	
		5/27/22 06441-05 SVCS-05/22	202205 330-53600-43000		*	230.38	
		5/27/22 06618-05 SVCS-05/22	202205 330-53600-43000		*	51.37	
		5/27/22 06682-05 SVCS-05/22	202205 330-53600-43000		*	13.97	
		5/27/22 09639-05 SVCS-05/22	202205 320-53600-43000		*	21.27	
		5/27/22 09681-05 SVCS-05/22	202205 330-53600-43000		*	52.89	
		5/27/22 10476-05 SVCS-05/22	202205 330-53600-43000		*	16.85	
		5/27/22 13564-05 SVCS-05/22	202205 340-53600-43000		*	12.22	

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DATE CHECK	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
		5/27/22	31053-05 202205 330-53600-43000 SVCS-05/22		*	16.29	
		5/27/22	35422-05 202205 340-53600-43000 SVCS-05/22		*	4,925.86	
		5/27/22	38339-05 202205 320-53600-43000 SVCS-05/22		*	10,563.18	
		5/27/22	41474-05 202205 330-53600-43000 SVCS-05/22		*	27.74	
		5/27/22	54287-05 202205 330-53600-43000 SVCS-05/22		*	1,698.86	
		5/27/22	54554-05 202205 330-53600-43000 SVCS-05/22		*	18.00	
		5/27/22	64405-05 202205 330-53600-43000 SVCS-05/22		*	14.43	
		5/27/22	80187-05 202205 330-53600-43000 SVCS-05/22		*	17.80	
		5/27/22	83014-05 202205 330-53600-43000 SVCS-05/22		*	58.22	
		5/27/22	89460-05 202205 330-53600-43000 SVCS-05/22		*	3,523.79	
		5/27/22	94444-05 202205 330-53600-43000 SVCS-0522		*	38.99	
				FLORIDA POWER & LIGHT CO.			21,399.79 018278
6/09/22 00382	-	6/01/22	612 202206 310-51300-34000 MGMT FEES-06/22		*	1,837.50	-
		6/01/22	612 202206 310-51300-51000 OFFICE SUPPLIES		*	25.00	
		6/01/22	612 202206 310-51300-51000 COPIES		*	160.65	
				GOVERNMENTAL MANAGEMENT SERVICES			2,023.15 018279
6/09/22 00515	-	6/03/22	6201991 202206 320-53600-52200 CALCIUM CHLORIDE		*	4,082.21	-
				HAWKINS, INC.			4,082.21 018280
6/09/22 01276	-	5/27/22	22357 202205 320-53600-46000 SVCS-05/22		*	2,500.00	-
				JIFFY SERVICES OF CENTRAL FLORIDA			2,500.00 018281
6/09/22 00688	-	5/26/22	19059 202205 320-53600-52200 HYPOCHLORIDE SOLUTIONS		*	1,136.83	-
		5/26/22	19059 202205 330-53600-52200 HYPOCHLORIDE SOLUTIONS		*	568.41	
				ODYSSEY MANUFACTURING COMPANY			1,705.24 018282
				DUNE -DUNES - SHENNING			

DATE	VEND#	INVOICE					EXPENSED TO		VENDOR NAME	STATUS	AMOUNT	CHECK	
		DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS				AMOUNT	#
6/16/22	01265	5/31/22	163988	202205	310	53600	44000			*	41.63		
			COPIER LEASE										
		5/31/22	163989	202205	310	53600	44000			*	46.13		
			COPIER LEASE										
		5/31/22	163990	202205	310	53600	44000			*	26.50		
			COPIER LEASE										
		5/31/22	163991	202205	310	53600	44000			*	101.93		
			COPIER LEASE										
								DOCUMENT TECHNOLOGIES				216.19	018291
6/16/22	00030	6/07/22	1934503	202206	320	53600	46050			*	844.15		
			SUPPLIES										
		6/07/22	1934503	202206	340	53600	46050			*	844.16		
			SUPPLIES										
		6/09/22	1934615	202206	320	53600	46000			*	312.04		
			SUPPLIES										
								FERGUSON WATERWORKS				2,000.35	018292
6/16/22	01793	6/15/22	06152022	202206	310	53600	52055			*	223.64		
			REIMB-STEEL TOE WORK BOOT										
								JUSTIN HAMILTON				223.64	018293
6/16/22	00515	6/09/22	6206619	202206	320	53600	52200			*	2,612.09		
			CALCIUM CHLORIDE										
								HAWKINS, INC.				2,612.09	018294
6/16/22	00431	6/15/22	06152022	202206	310	53600	52055			*	165.80		
			REIMB-STEEL TOE WORK BOOT										
								CHRISTOPHER HUCKLE				165.80	018295
6/16/22	01380	5/31/22	213445	202205	310	51300	42500			*	1,977.90		
			SVCS-05/22										
								INFOSEND INC				1,977.90	018296
6/16/22	01138	5/31/22	70003298	202205	320	53600	52000			*	1,031.75		
			CO2 BULK										
								NUCO2				1,031.75	018297
6/16/22	00688	6/02/22	19655	202206	320	53600	52200			*	1,022.91		
			HYPOCHLORITE SOLUTIONS										
		6/02/22	19655	202206	330	53600	52200			*	511.45		
			HYPOCHLORITE SOLUTIONS										
								ODYSSEY MANUFACTURING COMPANY				1,534.36	018298
6/23/22	00612	6/17/22	2821	202206	310	53600	46100			*	126.96		
			MAINT-06/22										
								ADVANCE AUTO PARTS				126.96	018299
								DUNE -DUNES -					
								SHENNING					

AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	8/04/22	PAGE	18
*** CHECK DATES 05/01/2022 - 06/30/2022 ***														
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	#	
6/23/22	01714	6/16/22	33514802	202207	310	53600	41000		*		402.99			
			SVCS-07/22											
								CHARTER COMMUNICATIONS				402.99	018300	
6/23/22	01405	5/31/22	4639826	202205	310	51300	48000		*		19.32			
			LEGAL AD#7272058											
		5/31/22	4639826	202205	310	51300	48000		*		37.20			
			LEGAL AD#7314037											
								DAYTONA BEACH NEWS-JOURNAL				56.52	018301	
6/23/22	00047	6/21/22	77952963	202206	310	51300	42000		*		71.37			
			DELIVERIES THRU 06/14/22											
								FEDEX				71.37	018302	
6/23/22	00030	6/14/22	19345031	202206	320	53600	46050		*		154.44			
			SUPPLIES											
		6/14/22	19345031	202206	340	53600	46050		*		154.45			
			SUPPLIES											
								FERGUSON WATERWORKS				308.89	018303	
6/23/22	00578	4/22/22	32494	202204	320	53600	46000		*		5,235.00			
			ROTORK IQT125 120/160											
								FLUID CONTROL SPECIALTIES, INC.				5,235.00	018304	
6/23/22	00722	5/26/22	037D7745	202205	320	53600	52000		*		1,619.89			
			SUPPLIES											
		5/26/22	037D7745	202205	320	53600	52000		*		277.08-			
			CREDIT											
		6/14/22	037D8043	202206	320	53600	52000		*		137.50			
			SUPPLIES											
								HARRINGTON INDUSTRIAL PLASTICS LLC				1,480.31	018305	
6/23/22	00515	6/16/22	6214349	202206	320	53600	52200		*		2,618.02			
			CALCIUM CHLORIDE											
								HAWKINS, INC.				2,618.02	018306	
6/23/22	01794	6/21/22	06212022	202206	300	34300	30100		*		14.69			
			REFUND-CRDT BAL CLSD ACCT											
								JOSEPH & KAREN MARIE HEERY				14.69	018307	
6/23/22	00298	6/03/22	74089	202205	310	51300	49100		*		334.32			
			SUPPLIES											
								HOME DEPOT CREDIT SERVICES				334.32	018308	
6/23/22	01138	6/13/22	70178555	202206	320	53600	52200		*		924.50			
			CO2 BULK											
								NUCO2				924.50	018309	

DUNE -DUNES - SHENNING

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
6/23/22	00688	6/09/22 20164	202206 320-53600-52200	HYPOCHLORITE SOLUTIONS	*	1,000.36	
		6/09/22 20164	202206 330-53600-52200	HYPOCHLORITE SOLUTIONS	*	500.18	
				ODYSSEY MANUFACTURING COMPANY			1,500.54 018310
6/23/22	00569	6/09/22 26236	202206 330-53600-34900	RINSE DEWATERING BOX	*	2,075.00	
				ORMOND SEPTIC SYSTEMS			2,075.00 018311
6/23/22	01616	6/02/22 16475	202206 310-51300-51000	SUPPLIES	*	144.92	
		6/02/22 84331	202206 310-51300-51000	SUPPLIES	*	48.96	
				STAPLES CREDIT PLAN			193.88 018312
6/23/22	01013	6/13/22 20678607	202206 340-53600-44000	SUPPLIES	*	2,553.78	
				UNITED RENTALS (NORTH AMERICA) INC			2,553.78 018313
6/23/22	01724	6/15/22 81473086	202206 310-53600-52100	FUEL	*	1,267.48	
				WEX BANK (SHELL FLEET)			1,267.48 018314
6/23/22	00862	6/14/22 40117489	202206 340-53600-44000	SUPPLIES	*	924.13	
				XYLEM DEWATERING SOLUTIONS, INC.			924.13 018315
6/27/22	00280	6/27/22 062722	202206 300-20700-10600	MAY 22 STORMWATER FEES	*	37,668.00	
		6/27/22 062722	202206 300-10100-10000	MAY 22 STORMWATER FEES	*	37,668.00	
		6/27/22 062722	202206 300-13100-10000	MAY 22 STORMWATER FEES	*	37,668.00-	
				DUNES CDD			37,668.00 018316
6/30/22	00612	6/27/22 11099	202206 310-53600-46100	MAINT-06/22	*	22.41	
				ADVANCE AUTO PARTS			22.41 018317
6/30/22	00835	6/26/22 3195	202206 320-53800-46000	SVCS-06/22	*	243.50	
		6/26/22 3195	202206 320-53600-46000	SVCS-06/22	*	243.50	
		6/26/22 3195	202206 330-53600-46000	SVCS-06/22	*	243.50	

DUNE -DUNES - SHENNING

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
		6/26/22 3195	202206 300-13100-10000		*	243.50	
		SVCS-06/22					
		6/26/22 3195	202206 300-20700-10100		*	243.50-	
		SVCS-06/22					
				ALL SEASON HOME SOLUTION LLC			730.50 018318
- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
6/30/22 01195		6/20/22 11937	202207 310-51300-54000		*	100.00	
		SVCS-07/22					
				ANSWER ALL ANSWERING SERVICE			100.00 018319
- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
6/30/22 00453		7/01/22 0722	202207 310-53600-41000		*	100.00	
		CELLPHONE ALLOWANCE-07/22					
				CORY BRILL			100.00 018320
- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
6/30/22 01752		6/19/22 4859-062	202206 310-51300-49100		*	524.15	
		PURCHASES THRU 06/16/22					
		6/19/22 4859-062	202206 320-53600-52000		*	86.00	
		PURCHASES THRU 06/16/22					
		6/19/22 4859-062	202206 330-53600-46000		*	705.00	
		PURCHASES THRU 06/16/22					
		6/19/22 4859-062	202206 310-51300-49100		*	230.00	
		PURCHASES THRU 06/16/22					
		6/19/22 4859-062	202206 300-20700-10100		*	230.00-	
		PURCHASES THRU 06/16/22					
		6/19/22 4859-062	202206 300-13100-10000		*	230.00	
		PURCHASES THRU 06/16/22					
				CHASE CARD SERVICES			1,545.15 018321
- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
6/30/22 00047		6/28/22 78026696	202206 310-51300-42000		*	66.02	
		DELIVERIES THRU 06/22/22					
				FEDEX			66.02 018322
- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
6/30/22 00030		6/20/22 1935515	202206 320-53600-46050		*	215.37	
		SUPPLIES					
		6/23/22 CM119860	202206 320-53600-46000		*	217.98-	
		CREDIT					
		6/23/22 1934644	202206 320-53600-46050		*	838.73	
		SUPPLIES					
		6/23/22 1934644	202206 340-53600-46050		*	838.73	
		SUPPLIES					
				FERGUSON WATERWORKS			1,674.85 018323
- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
6/30/22 00028		5/24/22 34147	202205 320-53600-52000		*	332.83	
		SUPPLIES					
		6/01/22 34174	202206 320-53600-52000		*	192.38	
		SUPPLIES					

DUNE -DUNES - SHENNING

AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	8/04/22	PAGE	21
*** CHECK DATES 05/01/2022 - 06/30/2022 ***														
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	#	
		6/21/22	34213	202206	320	53600	52000		*		47.31			
			SUPPLIES											
								HAMMOCK HARDWARE & SUPPLY, INC.				572.52	018324	
6/30/22	00722	6/14/22	037D8042	202206	310	51300	64004		*		3,200.00			
			SUPPLIES											
								HARRINGTON INDUSTRIAL PLASTICS LLC				3,200.00	018325	
6/30/22	00515	6/23/22	6219687	202206	320	53600	52200		*		5,374.51			
			CALCIUM CHLORIDE											
								HAWKINS, INC.				5,374.51	018326	
6/30/22	01276	6/27/22	22-397	202206	330	53600	46075		*		3,000.00			
			SVCS-06/22											
								JIFFY SERVICES OF CENTRAL FLORIDA				3,000.00	018327	
6/30/22	01247	6/19/22	13379245	202206	310	53600	44000		*		157.54			
			COPIER LEASE											
								LEAF				157.54	018328	
6/30/22	01689	7/01/22	0722	202207	310	53600	41000		*		100.00			
			CELLPHONE ALLOWANCE 07/22											
								EARL A.NASH				100.00	018329	
6/30/22	00688	6/16/22	20798	202206	320	53600	52200		*		1,064.44			
			HYPOCHLORITE SOLUTIONS											
		6/16/22	20798	202206	330	53600	52200		*		532.22			
			HYPOCHLORITE SOLUTIONS											
								ODYSSEY MANUFACTURING COMPANY				1,596.66	018330	
6/30/22	00569	6/21/22	26248	202206	330	53600	34900		*		4,150.00			
			RINSE DEWATERING BOX											
								ORMOND SEPTIC SYSTEMS				4,150.00	018331	
6/30/22	01171	7/01/22	0722	202207	310	51300	40000		*		500.00			
			VEHICLE ALLOWANCE-07/22											
								GREGORY L. PEUGH				500.00	018332	
6/30/22	01245	7/01/22	0722	202207	310	51300	40000		*		300.00			
			VEHICLE ALLOWANCE-07/22											
								DAVID C. PONITZ				300.00	018333	
6/30/22	00214	6/13/22	010916	202206	310	53600	52010		*		323.66			
			SUPPLIES											
								USA BLUEBOOK				323.66	018334	

DUNE -DUNES - SHENNING

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
6/30/22	00862	6/22/22 40117672	202206 340-53600-44000	SUPPLIES	*	751.40	
		6/22/22 40117699	202206 330-53600-46075	SUPPLIES	*	1,585.95	
----- XYLEM DEWATERING SOLUTIONS, INC. -----							2,337.35 018335

TOTAL FOR BANK D						784,106.33	
TOTAL FOR REGISTER						784,106.33	

*** CHECK DATES 05/01/2022 - 06/30/2022 ***
DUNES CDD - BRIDGE FUND
BANK E DUNES - BRIDGE

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
5/12/22	00375	5/04/22	34097001 202205 320-54900-41000 SVCS-05/22		*	394.17	
				CHARTER COMMUNICATIONS			394.17 008182
5/12/22	00101	4/30/22	220392-0 202205 320-54900-52000 WATER COOLER RENTAL		*	57.50	
				CULLIGAN WATER PRODUCTS			57.50 008183
5/12/22	00316	4/30/22	72744429 202204 310-51300-49100 PSC COLLECTION/BUND		*	143.25	
				LABORTORY CORPORATION OF AMERICA			143.25 008184
5/12/22	00340	4/30/22	23430 202204 320-54900-34300 SVCS-04/22		*	3,036.56	
		5/04/22	23440 202204 300-13100-10000 PROACTIVE IT-04/22		*	1,466.49	
		5/04/22	23440 202204 300-13100-10100 PROACTIVE IT-04/22		*	40.00	
		5/04/22	23440 202204 300-20700-10000 PROACTIVE IT-04/22		*	1,466.49-	
		5/04/22	23440 202204 300-20700-10000 PROACTIVE IT-04/22		*	40.00-	
		5/04/22	23440 202204 310-51300-49100 PROACTIVE IT-04/22		*	40.00	
		5/04/22	23440 202204 310-53600-41000 PROACTIVE IT-04/22		*	1,466.49	
		5/04/22	23440 202204 320-54900-34300 PROACTIVE IT-04/22		*	1,653.99	
				MPOWER DATA SOLUTIONS			6,197.04 008185
5/12/22	00263	4/30/22	15 202204 320-54900-64006 TOLL FACILITY IMPROVEMENT		*	56,292.46	
				S.E. CLINE CONSTRUCTION, INC.			56,292.46 008186
5/12/22	00378	5/01/22	11365540 202205 320-54900-41000 SVCS 05/22		*	375.00	
				TIME WARNER CABLE			375.00 008187
5/12/22	00180	6/01/22	63887806 202206 300-13100-10000 WC INS-06/22		*	1,208.71	
		6/01/22	63887806 202206 300-13100-10100 WC INS-06/22		*	226.78	
		6/01/22	63887806 202206 320-54900-24000 WC INS-06/22		*	832.26	
		6/01/22	63887806 202206 320-53800-24000 WC INS-06/22		*	226.78	

DUNE -DUNES - SHENNING

*** CHECK DATES 05/01/2022 - 06/30/2022 ***
DUNES CDD - BRIDGE FUND
BANK E DUNES - BRIDGE

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		6/01/22	63887806 202206 300-20700-10000 WC INS-06/22		*	226.78-	
		6/01/22	63887806 202206 310-53600-24000 WC INS-06/22		*	1,208.71	
		6/01/22	63887806 202206 300-20700-10000 WC INS-06/22		*	1,208.71-	
			PREFERRED GOVERNMENTAL INSURANCE				2,267.75 008188
5/19/22	00354	5/13/22	2763 202205 320-54900-46002 MAINT-05/22		*	470.00	
			AFFORDABLE LAWN & LANDSCAPING				470.00 008189
5/19/22	00022	5/12/22	05122022 202205 300-13100-10000 REIMB-PETTY CASH 05/22		*	50.91	
		5/12/22	05122022 202205 320-54900-52000 REIMB-PETTY CASH 05/22		*	362.26	
		5/12/22	05122022 202205 310-51300-49100 REIMB-PETTY CASH 05/22		*	50.91	
		5/12/22	05122022 202205 300-20700-10000 REIMB-PETTY CASH 05/22		*	50.91-	
			CASH				413.17 008190
5/19/22	00189	5/10/22	60350 202205 320-54900-52000 SUPPLIES		*	139.39	
			COASTAL SUPPLIES				139.39 008191
5/19/22	99999	5/19/22	VOID 202205 000-00000-00000 VOID CHECK		C	.00	
			*****INVALID VENDOR NUMBER*****				.00 008192
5/19/22	00278	3/23/22	873553 202203 320-54900-52000 QUANTUM STORAGE		*	327.92	
		4/06/22	77346 202204 320-54900-52000 ZEBRA ROLL		*	119.98	
		4/08/22	83349 202204 320-54900-51000 VICTORO ALLEN COFFEE		*	104.94	
		4/11/22	83547 202205 320-54900-52000 BREAKROOM TABLE		*	287.22	
		4/19/22	64976 202204 320-54900-51000 PORTABLE FILE BOX		*	25.96	
		4/19/22	79436 202204 320-54900-52000 BROTHER TONER		*	109.98	
		4/21/22	74999 202204 320-54900-52000 BREAKROOM TABLE		*	287.22	
		4/21/22	76866 202204 320-54900-51000 STAPLESBETTER 1INC		*	12.98	

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DATE CHECK	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
		4/21/22 79457	202204 320-54900-51000		*	14.07	
		STAPLES BETTER 1INCH					
		4/21/22 84835	202204 320-54900-51000		*	12.27	
		STAPLES BETEER 1INCH					
		4/25/22 46866	202204 320-54900-52000		*	34.98	
		HANGING FILES					
		4/28/22 39336	202204 320-54900-52000		*	25.97	
		SCOTCH TAP					
		4/28/22 55456	202204 320-54900-52000		*	69.75	
		50 ROLLS THERMAL					
		4/29/22 46495	202204 320-54900-51000		*	46.69	
		LABEL MAKER					
		5/09/22 05092022	202205 320-54900-52000		*	1.32	
		FEES-05/22					
				SYNCB/AMAZON			1,481.25 008193
5/19/22 00318	-	-	-	-	-	-	-
		4/30/22 USA02412	202204 320-54900-46002		*	300.00	
		MECHANICAL SWEEPING-PRKWY					
		4/30/22 USA02412	202204 320-54900-46000		*	675.00	
		MECHANICAL SWEEPING-BRDGS					
				USA SERVICES OF FLORIDA, INC.			975.00 008194
5/26/22 00354	-	-	-	-	-	-	-
		5/06/22 1754	202205 320-54900-46000		*	1,100.00	
		MAINT-05/22					
		5/06/22 1755	202205 320-54900-46002		*	7,997.00	
		MAINT-05/22					
				AFFORDABLE LAWN & LANDSCAPING			9,097.00 008195
5/26/22 00252	-	-	-	-	-	-	-
		5/21/22 3191	202205 320-54900-46000		*	511.66	
		SVCS-05/22					
				ALL SEASON HOME SOLUTION LLC			511.66 008196
5/26/22 00304	-	-	-	-	-	-	-
		5/16/22 1632842	202205 300-13100-10000		*	1,386.00	
		SVC AGREE 5/14/22-5/13/23					
		5/16/22 1632842	202205 300-20700-10000		*	1,386.00-	
		SVC AGREE 5/14/22-5/13/23					
		5/16/22 1632842	202205 320-53600-46000		*	693.00	
		SVC AGREE 5/14/22-5/13/23					
		5/16/22 1632842	202205 330-53600-46000		*	693.00	
		SVC AGREE 5/14/22-5/13/23					
		5/16/22 1632842	202205 320-54900-46000		*	693.00	
		SVC AGREE 5/14/22-5/13/23					
				ASCO POWER SERVICES INC.			2,079.00 008197
5/26/22 00173	-	-	-	-	-	-	-
		5/18/22 4873-052	202205 310-51300-54000		*	269.83	
		PURCHASES					

DUNE -DUNES - SHENNING

DATE CHECK	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
		5/18/22	4873-052 202205 310-53600-41000 PURCHASES		*	513.64	
		5/18/22	4873-052 202205 310-51300-49100 PURCHASES		*	139.59	
		5/18/22	4873-052 202205 320-54900-34300 PURCHASES		*	556.15	
		5/18/22	4873-052 202205 300-13100-10000 PURCHASES		*	923.06	
		5/18/22	4873-052 202205 300-20700-10000 PURCHASES		*	923.06-	
			BUSINESS CARD				1,479.21 008198
5/26/22	00211	5/13/22	140800 202204 320-54900-64001 SVCS-04/22		*	10,784.48	
			CPH ENGINEERS, INC.				10,784.48 008199
5/26/22	00366	5/20/22	04346350 202206 300-13100-10000 INS-06/22		*	1,405.60	
		5/20/22	04346350 202206 300-13100-10100 INS-06/22		*	157.02	
		5/20/22	04346350 202206 320-54900-23000 INS-06/22		*	749.04	
		5/20/22	04346350 202206 320-53800-23000 INS-06/22		*	157.02	
		5/20/22	04346350 202206 300-20700-10000 INS-06/22		*	157.02-	
		5/20/22	04346350 202206 310-53600-23000 INS-06/22		*	1,405.60	
		5/20/22	04346350 202206 300-20700-10000 INS-06/22		*	1,405.60-	
			FIRST UNUM LIFE INSURANCE COMPANY				2,311.66 008200
5/26/22	00166	4/17/22	22108 202204 320-54900-52000 SUPPLIES		*	16.58	
		4/19/22	70866 202204 300-13100-10100 SUPPLIES		*	868.41	
		4/19/22	70866 202204 300-20700-10000 SUPPLIES		*	868.41-	
		4/19/22	70866 202204 310-51300-49100 SUPPLIES		*	868.41	
		4/21/22	65000 202204 300-13100-10000 SUPPLIES		*	39.82	
		4/21/22	65000 202204 300-20700-10000 SUPPLIES		*	39.82-	
		4/21/22	65000 202204 310-53600-52000 SUPPLIES		*	39.82	

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DATE CHECK	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
		4/25/22	17589 202204 320-54900-52000 SUPPLIES		*	9.10	
		4/26/22	87166 202204 320-54900-52000 SUPPLIES		*	7.97	
		4/26/22	99778 202204 320-54900-52000 SUPPLIES		*	11.80	
		4/29/22	15689 202204 320-54900-52000 SUPPLIES		*	26.58	
		5/12/22	40476 202205 300-13100-10000 SUPPLIES		*	144.81	
		5/12/22	40476 202205 300-20700-10000 SUPPLIES		*	144.81-	
		5/12/22	40476 202205 310-53600-52000 SUPPLIES		*	144.81	
				HOME DEPOT CREDIT SERVICES			1,125.07 008201
5/26/22	00367	5/18/22	96794584 202206 300-13100-10000 INS-06/22		*	862.62	
		5/18/22	96794584 202206 300-13100-10100 INS-06/22		*	447.28	
		5/18/22	96794584 202206 320-54900-23000 INS-06/22		*	3,265.59	
		5/18/22	96794584 202206 320-53800-23000 INS-06/22		*	447.28	
		5/18/22	96794584 202206 300-20700-10000 INS-06/22		*	447.28-	
		5/18/22	96794584 202206 310-53600-23000 INS-06/22		*	862.62	
		5/18/22	96794584 202206 300-20700-10000 INS-06/22		*	862.62-	
				HUMANA HEALTH PLAN INC			4,575.49 008202
5/26/22	00318	5/21/22	USA02450 202205 320-54900-46002 MECHANICAL SWEEPING-PKWAY		*	313.50	
		5/21/22	USA02450 202205 320-54900-46000 MECHANICAL SWEEPING-BRDGS		*	705.38	
				USA SERVICES OF FLORIDA, INC.			1,018.88 008203
5/26/22	00377	5/23/22	81021989 202205 300-13100-10000 FUEL		*	551.00	
		5/23/22	81021989 202205 300-20700-10000 FUEL		*	551.00-	
		5/23/22	81021989 202205 310-53600-52100 FUEL		*	551.00	
		5/23/22	81021989 202205 320-54900-46000 FUEL		*	110.29	
				WEX BANK (RACETRAC)			661.29 008204
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AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	8/04/22	PAGE	7
*** CHECK DATES 05/01/2022 - 06/30/2022 ***														
DUNES CDD - BRIDGE FUND														
BANK E DUNES - BRIDGE														

DATE	CHECK	VEND#	.....INVOICE.....	...EXPENSED TO...	VENDOR NAME				STATUS	AMOUNT	.....CHECK.....	
			DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS		AMOUNT	#
6/02/22	00255		6/01/22	8831	202206	320	54900	46000		*	75.00	
				SVCS-06/22								
									ABOVE THE REST PEST CONTROL			75.00 008205
6/02/22	00384	-	6/01/22	NJL747QM	202206	320	54900	52000		*	97.35	
				CHAIR MATS								
			6/01/22	V4PLWV94	202206	300	13100	10000		*	398.66	
				PURCHASES-05/22								
			6/01/22	V4PLWV94	202206	300	13100	10100		*	82.98	
				PURCHASES-05/22								
			6/01/22	V4PLWV94	202206	300	20700	10000		*	82.98-	
				PURCHASES-05/22								
			6/01/22	V4PLWV94	202206	310	51300	42000		*	29.05	
				PURCHASES-05/22								
			6/01/22	V4PLWV94	202206	310	51300	49000		*	82.98	
				PURCHASES-05/22								
			6/01/22	V4PLWV94	202206	310	51300	49100		*	13.90	
				PURCHASES-05/22								
			6/01/22	V4PLWV94	202206	300	20700	10000		*	398.66-	
				PURCHASES-05/22								
			6/01/22	V4PLWV94	202206	310	51300	51000		*	126.15	
				PURCHASES-05/22								
			6/01/22	V4PLWV94	202206	330	53600	52000		*	26.52	
				PURCHASES-05/22								
			6/01/22	V4PLWV94	202206	320	53600	52000		*	203.04	
				PURCHASES-05/22								
			6/01/22	V4PLWV94	202206	320	54900	51000		*	107.58	
				PURCHASES-05/22								
			6/01/22	V4PLWV94	202206	320	54900	52000		*	303.16	
									AMAZON CAPITAL SERVICES			989.73 008206
6/02/22	00132	-	5/20/22	15152529	202204	320	54900	43000		*	681.72	
				SVCS-04/22								
									CITY OF PALM COAST			681.72 008207
6/02/22	00251		5/25/22	40673	202204	320	54900	46002		*	2,075.48	
				SVCS-02/22					STREET LIGHTS			
									ECONOMY ELECTRIC COMPANY			2,075.48 008208
6/02/22	00014		5/20/22	05950-05	202205	320	54900	43000		*	376.81	
				SVCS-05/22								
			5/26/22	02998-05	202205	320	54900	43000		*	177.67	
				SVCS-05/22								
			5/26/22	04979-05	202205	320	54900	43000		*	89.39	
				SVCS-05/22								
									FLORIDA POWER & LIGHT CO.			643.87 008209
									DUNE -DUNES -			
									SHENNING			

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
6/02/22	00317	5/31/22 25328	202205 320-54900-42500	LOYALTY CARDS	*	818.54	
				G2 I.D. SOURCE, INC.			818.54 008210
6/02/22	00374	5/25/22 OC012973	202205 320-54900-46000	SUPPLIES	*	225.00	
				POWERSECURE INC			225.00 008211
6/02/22	00061	5/25/22 85304460	202206 320-54900-46000	SVCS-06/22	*	426.92	
				WASTE MANAGEMENT INC. OF FLORIDA			426.92 008212
6/09/22	00114	6/06/22 2704-060	202206 320-54900-52000	SVCS-06/06/2022	*	340.95	
				ALARMPRO, INC.			340.95 008213
6/09/22	00101	5/31/22 429555-0	202205 320-54900-52000	WATER COOLER RENTAL	*	34.59	
				CULLIGAN WATER PRODUCTS			34.59 008214
6/09/22	00303	6/09/22 225632-0	202205 320-54900-34300	MINI DOME IP CAMERA	*	266.25	
				E-TRANSIT, INC.			266.25 008215
6/09/22	00014	5/27/22 06601-05	202205 320-54900-43000	SVCS-05/22	*	88.81	
		5/27/22 07438-05	202205 320-54900-46002	SVCS-05/22	*	16.85	
		5/27/22 25021-05	202205 320-54900-46002	SVCS-05/22	*	48.14	
		5/27/22 84435-05	202205 320-54900-46002	SVCS-05/22	*	30.89	
				FLORIDA POWER & LIGHT CO.			184.69 008216
6/09/22	00145	6/01/22 613	202206 310-51300-34000	MGMT FEES-06/22	*	1,429.17	
				GOVERNMENTAL MANAGEMENT SERVICES			1,429.17 008217
6/09/22	00039	6/01/22 22655	202206 300-13100-10000	AUDIT FYE 06/30/2021	*	1,350.00	
		6/01/22 22655	202206 300-13100-10100	AUDIT FYE 06/30/2021	*	600.00	
		6/01/22 22655	202206 310-51300-32200	AUDIT FYE 06/30/2021	*	1,050.00	
		6/01/22 22655	202206 310-51300-32200	AUDIT FYE 06/30/2021	*	600.00	

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CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
		6/01/22	22655 202206 300-20700-10000 AUDIT FYE 06/30/2021		*	600.00-	
		6/01/22	22655 202206 310-51300-32200 AUDIT FYE 06/30/2021		*	1,350.00	
		6/01/22	22655 202206 300-20700-10000 AUDIT FYE 06/30/2021		*	1,350.00-	
				GRAU & ASSOCIATES			3,000.00 008218
6/09/22	00343	5/31/22	88834385 202205 320-54900-46000 SVCS-05/22		*	1,158.00	
				JOHNSON CONTROLS FIRE PROTECTION LP			1,158.00 008219
6/09/22	00316	5/28/22	73223328 202205 300-13100-10000 PSC COLLECTION/BUND		*	47.75	
		5/28/22	73223328 202205 300-20700-10000 PSC COLLECTION/BUND		*	47.75-	
		5/28/22	73223328 202205 310-51300-49100 PSC COLLECTION/BUND		*	47.75	
		5/28/22	73223328 202205 310-51300-49100 PSC COLLECTION/BUND		*	47.75	
				LABORTORY CORPORATION OF AMERICA			95.50 008220
6/09/22	00180	7/01/22	63887907 202207 300-13100-10000 WC INS-2021/2022		*	1,208.71	
		7/01/22	63887907 202207 300-13100-10100 WC INS-2021/2022		*	226.78	
		7/01/22	63887907 202207 320-54900-24000 WC INS-2021/2022		*	832.26	
		7/01/22	63887907 202207 320-53800-24000 WC INS-2021/2022		*	226.78	
		7/01/22	63887907 202207 300-20700-10000 WC INS-2021/2022		*	226.78-	
		7/01/22	63887907 202207 310-53600-24000 WC INS-2021/2022		*	1,208.71	
		7/01/22	63887907 202207 300-20700-10000 WC INS-2021/2022		*	1,208.71-	
				PREFERRED GOVERNMENTAL INSURANCE			2,267.75 008221
6/09/22	00263	5/31/22	2019-1 202205 320-54900-64006 TOLL FACILITY IMPROVEMENT		*	107,647.76	
				S.E. CLINE CONSTRUCTION, INC.			107,647.76 008222
6/09/22	00378	6/01/22	11365540 202206 320-54900-41000 SVCS-06/22		*	375.00	
				TIME WARNER CABLE			375.00 008223
				DUNE -DUNES - SHENNING			

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
6/16/22	00375	6/04/22	34097001 202206 320-54900-41000 SVCS-06/22		*	314.19	
CHARTER COMMUNICATIONS							314.19 008224
6/16/22	00340	6/03/22	23483 202205 300-13100-10000 PROACTIVE IT SVCS-05/22		*	1,464.75	
		6/03/22	23483 202205 300-13100-10100 PROACTIVE IT SVCS-05/22		*	40.00	
		6/03/22	23483 202205 300-20700-10000 PROACTIVE IT SVCS-05/22		*	40.00-	
		6/03/22	23483 202205 300-20700-10000 PROACTIVE IT SVCS-05/22		*	1,464.75-	
		6/03/22	23483 202205 310-51300-49100 PROACTIVE IT SVCS-05/22		*	40.00	
		6/03/22	23483 202205 310-53600-41000 PROACTIVE IT SVCS-05/22		*	1,464.75	
		6/03/22	23483 202205 320-54900-34300 PROACTIVE IT SVCS-05/22		*	1,464.75	
MPOWER DATA SOLUTIONS							2,969.50 008225
6/23/22	00206	6/20/22	104236 202206 320-54900-46000 SVCS-06/22		*	141.50	
A & A LOCK, INC.							141.50 008226
6/23/22	00354	6/07/22	2777 202206 320-54900-46000 MAINT-06/22		*	1,100.00	
		6/07/22	2778 202206 320-54900-46002 MAINT-06/22		*	7,997.00	
		6/10/22	2793 202206 320-54900-46000 SVCS-06/22		*	840.00	
		6/10/22	2794 202206 320-54900-46002 SVCS-06/22		*	462.00	
AFFORDABLE LAWN & LANDSCAPING							10,399.00 008227
6/23/22	00338	6/17/22	14024 202205 310-51300-31500 SVCS-05/22		*	2,138.00	
CHIUMENTO LAW PLLC							2,138.00 008228
6/23/22	00366	6/20/22	04346350 202207 300-13100-10000 INS-07/22		*	933.47	
		6/20/22	04346350 202207 300-13100-10100 INS-07/22		*	146.10	
		6/20/22	04346350 202207 320-54900-23000 INS-07/22		*	375.94	
		6/20/22	04346350 202207 320-53800-23000 INS-07/22		*	146.10	

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DATE CHECK	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
		6/20/22	04346350 202207 300-20700-10000 INS-07/22		*	146.10-	
		6/20/22	04346350 202207 310-53600-23000 INS-07/22		*	933.47	
		6/20/22	04346350 202207 300-20700-10000 INS-07/22		*	933.47-	
				FIRST UNUM LIFE INSURANCE COMPANY			1,455.51 008229
6/23/22 00367	-	6/19/22	96794584 202207 300-13100-10000 INS-07/22		*	10,954.76	
		6/19/22	96794584 202207 300-13100-10100 INS-07/22		*	1,810.24	
		6/19/22	96794584 202207 320-54900-23000 INS-07/22		*	5,032.44	
		6/19/22	96794584 202207 320-53800-23000 INS-07/22		*	1,810.24	
		6/19/22	96794584 202207 300-20700-10000 INS-07/22		*	1,810.24-	
		6/19/22	96794584 202207 310-53600-23000 INS-07/22		*	10,954.76	
		6/19/22	96794584 202207 300-20700-10000 INS-07/22		*	10,954.76-	
				HUMANA HEALTH PLAN INC			17,797.44 008230
6/23/22 0004I	-	6/23/22	06232022 202206 320-54900-23000 TAX FORM 720		*	69.75	
				INTERNAL REVENUE SERVICE			69.75 008231
6/30/22 00354	-	6/27/22	2800 202206 320-54900-46002 SVCS-06/22		*	452.50	
				AFFORDABLE LAWN & LANDSCAPING			452.50 008232
6/30/22 00252	-	6/26/22	3196 202206 320-54900-46000 SVCS-06/22		*	511.66	
				ALL SEASON HOME SOLUTION LLC			511.66 008233
6/30/22 00173	-	6/18/22	4873-062 202206 300-13100-10000 PURCHASES THRU 06/17/22		*	443.72	
		6/18/22	4873-062 202206 320-54900-41000 PURCHASES THRU 06/17/22		*	443.71	
		6/18/22	4873-062 202206 320-54900-34300 PURCHASES THRU 06/17/22		*	415.87	
		6/18/22	4873-062 202206 310-53600-41000 PURCHASES THRU 06/17/22		*	443.72	
		6/18/22	4873-062 202206 300-20700-10100 PURCHASES THRU 06/17/22		*	443.72-	
				BUSINESS CARD			1,303.30 008234
				DUNE -DUNES - SHENNING			

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
6/30/22	00189	6/23/22 60743	202206 320-54900-52000	SUPPLIES	*	69.58	
				COASTAL SUPPLIES			69.58 008235
6/30/22	00220	6/23/22 80060	202206 320-54900-46000	MAINT-06/22	*	41.46	
				PALM COAST AUTO REPAIR			41.46 008236
6/30/22	00318	6/24/22 USA02500	202206 320-54900-46000	MECHANICAL SWEEPING-BRDGS	*	1,380.38	
		6/24/22 USA02500	202206 320-54900-46002	MECHANICAL SWEEPING-PKWY	*	613.50	
				USA SERVICES OF FLORIDA, INC.			1,993.88 008237
6/30/22	00377	6/23/22 81770503	202206 300-13100-10000	FUEL	*	649.43	
		6/23/22 81770503	202206 300-20700-10000	FUEL	*	649.43	
		6/23/22 81770503	202206 310-53600-52100	FUEL	*	649.43	
		6/23/22 81770503	202206 320-54900-46000	FUEL	*	128.30	
				WEX BANK (RACETRAC)			777.73 008238
TOTAL FOR BANK E						275,296.66	
TOTAL FOR REGISTER						275,296.66	