

*Dunes
Community Development District*

July 14, 2023

Dunes Community Development District Agenda

Friday
July 14, 2023
9:30 a.m.

Dunes CDD Administrative Office
101 Jungle Hut Road
Palm Coast, Florida
1-877-304-9269
Code: 4645564

- I. Roll Call & Agenda
- II. Minutes
 - A. Approval of the Minutes of the June 9, 2023 Meeting
- III. Audience Comments
- IV. Reports and Discussion Items
 - Update on Reclaimed Line Replacement
 - Update on Toll Booth Project
 - Discussion of Capacity Fee Issues for Commercial Accounts
 - Stormwater Utility / Reclaimed Flow Discussion
 - Discussion of Traffic Concerns
 - B. Discussion of the Fiscal Year 2024 Budget
- V. Staff Reports
 - Attorney
 - C. Engineer – Report
 - Manager
 - D. Bridge Report for June
 - Discussion on Bridge
 - E. Additional Budget Items Report
- VI. Financial Reports

F. Balance Sheet & Income Statement

G. Assessment Receipts Summary

H. Approval of Check Register

VII. Supervisor Requests and Audience Comments

VIII. Next Meeting Scheduled for August 11, 2023 @ 9:30 a.m. at the Dunes CDD
Administrative Office, 101 Jungle Hut Road, Palm Coast, Florida

IX. Adjournment

A.

MINUTES OF MEETING
DUNES COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Dunes Community Development District was held Friday, June 9, 2023, at 9:30 a.m. at the Dunes Administrative Office, 101 Jungle Hut Road, Palm Coast, Florida.

Present and constituting a quorum were:

George DeGiovanni	Chairman
Gary Crahan	Vice Chairman
Kevin Porter	Assistant Secretary
Dennis Vohs	Treasurer
Rich DeMatteis	Assistant Secretary (by Zoom)

Also present were:

Greg Peugh	District Manager
Darrin Mossing	District Representative
Michael Chiumento	District Counsel
Dave Ponitz	District Utilities Manager
Richard Hamilton	Island Estates Resident

The following is a summary of the discussions and actions taken at the June 9, 2023 meeting.

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 12, 2023 Meeting

Mr. Crahan and Mr. DeMatteis provided corrections to the minutes, which will be included in the final version.

On MOTION by Mr. Crahan seconded by Mr. Vohs with all in favor the minutes of the May 12, 2023 meeting were approved as revised.
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THIRD ORDER OF BUSINESS

Audience Comments

Mr. Richard Hamilton reminded the Board that at a previous meeting he requested a trailhead just south of the bridge and his takeaway from the Board's comments were that it can

proceed so long as any access to the bridge is not blocked. A new trailhead would not be constructed for a few years, so in the meantime, Jungle Hut Road will be the designated trailhead in this area of A1A. He also stated that every ten years FDOT updates their classification of roads based on the census and they classify all the roads in the county as arterial, principle, or minor collector roads that interface major or minor, or local roads, and the only difference is the classification can help if grants are being requested. Currently, the Hammock Dunes bridge from Palm Coast Parkway to the bridge midpoint is designated as a major arterial road and the other half is designated as a minor collector to the four-way stop and then it's not designated at all. Mr. Hamilton added that he does not see any harm in trying to upgrade it to arterial and it might help if any FDOT money is sought for improvements down the road.

Additionally, Mr. Hamilton stated that golf carts have always been prohibited on the trails and roadways, however there is a growing trend in the state to allow more safe use of street legal golf carts and the State is interested because it will reduce traffic and pollution. There is no easy way for Hammock Dunes residents to use their golf carts to travel to Publix, just as an example, so his group will begin looking at ways to make that easier, such as designating a different trail or widening the trail. He asked if the Board had any comments.

Mr. Peugh stated that the District does not currently have any plans for golf carts at this time.

Mr. Crahan commented that the matter is a "Pandora's box" due to issues such as underage drivers.

FOURTH ORDER OF BUSINESS

Reports and Discussion Items

Discussion of Reclaimed Line Replacement

Mr. Peugh stated that the temporary reclaimed line is in place and the County was supposed to begin installing sand as of June 6th or 7th, however that has been delayed to early July. He also informed the Board the 60% design from CDM for the permanent reclaimed line project has been submitted. Directional drilling locations are still being reviewed to determine the best route.

Discussion of Toll Booth Project

Mr. Peugh informed the Board that mediation with the toll booth contractor took place on May 17th, which resulted in a total settlement offer of \$89,000 if the light pole is finished in the next 90 days.

On MOTION by Mr. Vohs seconded by Mr. Crahan with all in favor accepting the settlement offer of \$89,000 was approved.

Discussion of Capacity Fee Issues for Commercial Accounts

Mr. Peugh reported that the Hammock Beach Resort was under their water consumption capacity allowance last month. The remainder of the commercial accounts were audited and out of 60 accounts, 12 were found to be over their water consumption capacity. A letter will be sent to each of those 12 accounts to begin a discussion on whether there are any leaks or issues that can be corrected.

Mr. Crahan asked if signage should be installed in areas such as public restrooms reminding users to limit water usage.

Mr. Peugh stated that he would talk to the County about it.

Mr. Crahan asked where the residential accounts stand.

Mr. Peugh responded that 26 letters went out to residential accounts and only two had to pay their fees.

Oasis / Beach Walk / Lennar Homes Development Update

There being no updates, the next item followed.

Discussion of HDOA / County Perpetual Easement

Mr. Peugh informed the Board that the perpetual easement was approved by the County Commissioners on May 15th.

Stormwater Utility / Reclaimed Flow Discussion

Mr. Peugh informed the Board that there are two lakes near Cypress Hammock Way that did not seem to be draining properly. A purchase order totaling approximately \$10,000 has been approved to use divers and a vacuum truck to unclog the lines within the next couple of weeks.

Mr. Chiumento is continuing to work with the County to charge the Beach Walk development for stormwater fees through an interlocal agreement that will allow the fees to be added to the property tax bill.

Update on Investment Options

Mr. Peugh informed the Board that the water, wastewater, and the bridge fund accounts were moved into the Raymond James fund approved at the last meeting. The stormwater and general fund monies were moved into a high-yield money market mutual fund with Raymond James, which currently yields an interest rate just under 5%. Over the next few months, the CIP and long-term investment options for the water, wastewater and bridge funds will be reviewed and staff will provide a recommendation at a future meeting.

Discussion of Traffic Concerns

Mr. Peugh reported that the cost to design the infrastructure for the four-way intersection improvements is \$288,000 and is included in the budget.

B. Consideration of Resolution 2023-04, Approving a Proposed Budget for Fiscal Year 2024 and Setting a Public Hearing Date for Adoption

A copy of the proposed budget was included in the agenda package for the Board's review. Mr. Peugh noted the budget includes an increase in the General Fund assessments of the non-ad valorem. The Board's consensus was to approve the budget with an increase in the annual assessment per unit to \$110 to allow for the general fund budget to be self-sustaining, and addition of a maintenance reserve contribution of approximately \$31,000.

On MOTION by Mr. Vohs seconded by Mr. Porter with all in favor Resolution 2023-04, approving a proposed budget for Fiscal Year 2024 as revised and setting a public hearing date for August 11, 2023 at 9:30 a.m. was approved.

Mr. Peugh asked for feedback on whether the revenues for the water and sewer budget should be changed for 2024. The Board's consensus was to increase the revenues by 4%.

Mr. Peugh also informed the Board as of June 1, 2023, there was \$3.9 million in the water and wastewater reserve account. He listed the expenditures planned for FY23 including completion of the disc filter system canopy, the collection system lift station improvements, the automated meter reading collector/ antenna system installed on the bridge and VT SCADA, which together total approximately \$545,000. He recommended holding off on the reclaimed water system north/south split and the reclaimed water line to Palm Coast projects. The projects scheduled to be

completed in FY24 are the permanent reclaimed main line relocation at approximately \$1.4 million, the CUP renewal at around \$50,000, the concentrate permit renewal at \$25,000, the PLC installation project, vehicle replacements at approximately \$203,000, a portable generator, a portable pump, and replacement of a crane truck, which together total approximately \$2 million. The expenditures scheduled for Fiscal Years 2025 through 2029 total approximately \$3.4 million and the contributions during this same period total about \$300,000 per the rate study. If no FEMA funds are received, or significantly less funds than anticipated are received, the expenditures will put the reserve account in the negative. The Board discussed doing a rate study to determine what the rate levels should be and directed Mr. Peugh to include this in the budget. Mr. Peugh also informed the Board that the server system for the bridge may need to be updated noting that E-Transit is getting less responsive and there have been minor issues. He also provided a quote totaling \$48,000 for a Sun Pass type system preliminary engineering report for the Board to consider. The Board directed Mr. Peugh to move forward with a study to determine whether the Sun Pass system will be beneficial for the District.

Next, Mr. Peugh stated that when a lane goes down, a supervisor must put cones out to shut the lane down, and drivers are not stopping for the supervisor, which creates a safety issue. He suggested installing a second set of arms to be installed in front of the current set. The Board consensus was to move forward with this project.

At the next meeting, Mr. Peugh will review the fund budget in detail.

Lastly, the Board discussed the increase for employees for 2024. A 10% increase was the consensus pending final Board budget approval.

FIFTH ORDER OF BUSINESS

Staff Reports

Attorney

Mr. Peugh informed the Board that the European Village Commercial Association has provided proof of insurance. He also reported that a copy of the release of liens from Cline has been received. Once the original is received, the first check will be released and the second will be held until the light pole is repaired.

C. Engineer - Report

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

Manager**D. Bridge Report for May**

Mr. Peugh reported that vehicle trips were up approximately one percent, and revenue was up 15% from May of last year.

E. Additional Budget Items Report

Mr. Peugh reported that the spare reclaimed pump motor cost \$16,400 and the Cypresswood stormline cleaning will cost \$10,240.

Miscellaneous

Mr. Peugh reported that the District will be switching to a new billing system due to issues with the old system. The new system will be cheaper and should work much better for customers.

SIXTH ORDER OF BUSINESS**Financial Reports****F. Balance Sheet & Income Statement****G. Assessment Receipts Summary****H. Approval of Check Register**

A copy of the check register totaling \$374,530.92 was included in the agenda package.

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

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

Mr. Peugh stated that Mr. DeMatteis asked about a broken grate reported at the four-way stop, which was actually a reclaim box that has since been repaired.

EIGHTH ORDER OF BUSINESS

Next Scheduled Meeting: July 14, 2023 at 9:30 a.m. at the Dunes Administrative Office, 101 Jungle Hut Road, Palm Coast, Florida

NINTH ORDER OF BUSINESS**Adjournment**

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

B.

Fiscal Year 2024 Budget



July 6, 2023

Dunes
Community Development District

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Dunes

Community Development District

Dunes							VARIANCE FROM 2023 Projected Budget		VARIANCE FROM 2023 Adopted Budget				
Community Development District						General Fund							
		Actuals thru 9/30/2022	Adopted Budget FY 2023	Actual Thru 5/31/2023	Projected Next 4 Months	Total Projected 9/30/2023	Proposed Budget FY 2024	\$ Inc/(Dec) from prev. FY	%Inc/(Dec) from prev. FY	\$ Inc/(Dec) from prev. FY	%Inc/(Dec) from prev. FY	Comments	GLP Review
Expense Code	Description												
REVENUES													
001.300.31900.10000	Maintenance Assessments	\$197,015	\$129,535	\$127,618	\$1,917	\$129,535	\$378,070	\$248,535	191.87%	\$248,535	191.87%		
001.300.36100.11000	Interest Income	\$2,373	\$1,000	\$3,181	\$2,272	\$5,453	\$5,000	(\$453)	-8.31%	\$4,000	400.00%		X
	Carryforward Surplus	\$163,164	\$168,126	\$168,126	\$0	\$168,126	\$221	(\$167,904)	-99.87%	(\$167,904)	-99.87%		
001.300.38100.10000	Transfer from Water & Sewer Fund Surplus Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	#DIV/0!		X
001.300.38100.10000	Transfer from Bridge Fund Surplus Account	\$305,535	\$6,228	\$6,228	\$0	\$6,228	\$0	(\$6,228)	-100.00%	(\$6,228)	-100.00%		X
TOTAL REVENUES		\$668,087	\$304,889	\$305,153	\$4,189	\$309,342	\$383,291	\$73,949	23.91%	\$78,402	25.71%		
EXPENDITURES													
Administrative													
001.310.51300.11000	Supervisor Fees	\$11,000	\$14,000	\$7,400	\$4,000	\$11,400	\$14,000	\$2,600	22.81%	\$0	0.00%		X
001.310.51300.21000	FICA Expense	\$842	\$1,071	\$566	\$306	\$872	\$1,071	\$199	22.81%	\$0	0.00%		X
001.310.51300.31100	Engineering/ Software Services	\$14,088	\$5,000	\$0	\$5,000	\$5,000	\$15,000	\$10,000	200.00%	\$10,000	200.00%		X
001.310.51300.31500	Attorney	\$8,680	\$11,000	\$8,340	\$4,170	\$12,510	\$14,000	\$1,490	11.91%	\$3,000	27.27%		X
001.310.51300.32000	Collection Fees, Uncollectable & Early Payment Discount	\$10,224	\$12,000	\$7,126	\$38	\$7,164	\$12,000	\$4,836	67.50%	\$0	0.00%		X
001.310.51300.32200	Annual Audit	\$3,300	\$3,400	\$0	\$3,400	\$3,400	\$3,500	\$100	2.94%	\$100	2.94%		X
001.310.51300.34000	Management Fees	\$9,800	\$9,800	\$6,533	\$3,267	\$9,800	\$10,290	\$490	5.00%	\$490	5.00%		X
001.310.51300.35100	Computer Time	\$1,000	\$1,000	\$667	\$333	\$1,000	\$1,000	\$0	0.00%	\$0	0.00%		X
001.310.51300.40000	Travel Expenses	\$189	\$1,000	\$0	\$0	\$0	\$1,000	\$1,000	#DIV/0!	\$0	0.00%		X
001.310.51300.42000	Postage & Express Mail	\$2,547	\$3,200	\$2,385	\$1,193	\$3,578	\$4,000	\$422	11.80%	\$800	25.00%		X
001.310.51300.42500	Printing	\$1,920	\$2,500	\$968	\$484	\$1,452	\$2,500	\$1,048	72.17%	\$0	0.00%		X
001.310.51300.45000	Insurance ##	\$18,592	\$21,299	\$24,841	\$0	\$24,841	\$31,281	\$6,439	25.92%	\$9,982	46.86%	Waiting on final #'s 1-30% increase	
001.310.51300.48000	Advertising Legal & Other	\$1,110	\$3,000	\$221	\$110	\$331	\$2,000	\$1,669	503.59%	(\$1,000)	-33.33%	All legal notices	
001.310.51300.49000	Bank Charges	\$767	\$1,000	\$166	\$83	\$248	\$1,000	\$752	302.55%	\$0	0.00%		X
001.310.51300.49100	Contingencies	\$8,867	\$6,000	\$5,450	\$2,725	\$8,175	\$9,000	\$825	10.09%	\$3,000	50.00%	Storage Unit added	
001.310.51300.51000	Office Supplies	\$403	\$1,000	\$210	\$105	\$315	\$1,000	\$685	217.41%	\$0	0.00%		X
001.310.51300.54000	Dues, Licenses & Subscriptions	\$622	\$1,000	\$422	\$578	\$1,000	\$1,000	\$0	0.00%	\$0	0.00%		X
001.320.53800.12000	Salaries	\$145,234	\$96,312	\$62,515	\$33,972	\$96,486	\$107,257	\$10,771	11.16%	\$10,945	11.36%		
001.320.53800.12100	Consulting Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	#DIV/0!	For people who retire	
001.320.53800.21000	FICA Taxes	\$10,107	\$8,547	\$4,624	\$2,599	\$7,223	\$9,846	\$2,623	36.32%	\$1,300	15.20%		X
001.320.53800.22000	Pension Expense	\$9,148	\$7,705	\$4,796	\$2,398	\$7,194	\$10,726	\$3,532	49.10%	\$3,021	39.21%		X
001.320.53800.23000	Health Insurance Benefits #	\$20,820	\$16,282	\$11,599	\$5,799	\$17,398	\$19,195	\$1,796	10.32%	\$2,913	17.89%	Assumes 30% increase over actual-SW deducts	
001.320.53800.24000	Workers Comp Insurance	\$2,737	\$1,774	\$1,322	\$0	\$1,322	\$1,398	\$75	5.68%	(\$377)	-21.22%	SW fund deducts	
001.320.53800.64000	Capital Improvements (See Capital Improvements List)	\$7,092	\$2,500	\$2,500	\$0	\$2,500	\$0	(\$2,500)	-100.00%	(\$2,500)	-100.00%		x
Administrative		\$289,087	\$230,389	\$152,651	\$70,560	\$223,211	\$272,063	\$48,851	21.89%	\$41,674	18.09%		
(Less Contribution from Transfer, Surplus and Interest)		(\$177,237)	(\$100,854)				\$3,524	\$3,524		\$104,378	-103.49%		
Total Administrative Raised From Assessment		\$129,535	\$129,535				\$268,538	\$268,538		\$139,003	107.31%		

Dunes

Community Development District

Dunes							VARIANCE FROM		VARIANCE FROM				
Community Development District							General Fund	2023 Projected Budget		2023 Adopted Budget			
		Actuals	Adopted	Actual	Projected	Total	Proposed	\$ Inc/(Dec)	%Inc/(Dec)	\$ Inc/(Dec)	%Inc/(Dec)	Comments	GLP
Expense Code	Description	thru	Budget	Thru	Next	Projected	Budget	from	from	from	from		Review
		9/30/2022	FY 2023	5/31/2023	4 Months	9/30/2023	FY 2024	prev. FY	prev. FY	prev. FY	prev. FY		
General System Maintenance													
001.320.53800.43000	Electric (7 Aerators)	\$14,555	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	#DIV/0!		x
001.320.53800.46000	Building Maintenance	\$53,402	\$30,000	\$31,183	\$15,592	\$46,775	\$35,000	(\$11,775)	-25.17%	\$5,000	16.67%	For admin building-Gutters fixed	?
001.320.53800.46200	Landscaping	\$26,436	\$35,000	\$20,374	\$10,187	\$30,560	\$33,000	\$2,440	7.98%	(\$2,000)	-5.71%		x
001.320.53800.46300	Tree & Shrub Removal	\$1,950	\$8,500	\$1,028	\$7,473	\$8,500	\$5,000	(\$3,500)	-41.18%	(\$3,500)	-41.18%		x
001.320.53800.46500	Lake Maintenance	\$71,835	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	#DIV/0!	Lake access is decreasing	x
001.320.53800.46700	Storm Drain System Maintenance	\$10,420	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	#DIV/0!		x
001.320.53800.49300	Repair and Replacement Equipment	\$259	\$1,000	\$0	\$0	\$0	\$500	\$500	#DIV/0!	(\$500)	-50.00%	Chainsaws/Weed Eaters	
001.320.53800.49200	Maintenace Reserves	\$0	\$0	\$0	\$0	\$0	\$37,728	\$37,728	#DIV/0!	\$37,728	#DIV/0!		x
001.320.53800.52100	Grass Carp/Fish Removal	\$2,530	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	#DIV/0!		x
001.320.53800.64002	Consultant Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	#DIV/0!		x
General System Maintenance		\$181,387	\$74,500	\$52,584	\$33,251	\$85,835	\$111,228	\$25,393	29.58%	\$36,728	49.30%		
(Less Contribution from Transfer, Surplus and Interest)		(\$163,535)	(\$7,035)				\$1,697	\$1,697	#DIV/0!	\$8,732	-124.12%		
General System Maintenance From Assessment		\$67,465	\$67,465				\$109,531	\$109,531	#DIV/0!	\$42,066	62.35%		
TOTAL EXPENDITURES		\$470,473	\$537,772	\$205,236	\$103,811	\$309,047	\$383,291	\$74,244	24.02%	(\$154,481)	-28.73%		
TOTAL EXPENDITURES RAISED FROM ASSESSMENT		\$197,000	\$197,000				\$378,070	\$378,070	#DIV/0!	\$181,070	91.91%		
FUND BALANCE		\$197,613	(\$0)	\$99,917	(\$99,622)	\$295	(\$0)	(\$295)	-100.00%	\$0	-100.00%		

BUDGET HIGHLIGHTS FY 2024

1. # 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.

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

NOTES:

At the beginning of FY2023 the unrestricted fund balance was:

For the FY 2023 Budget:

The projected net income for FY2022 is:

Of that amount,

\$197,613

\$168,126

\$295

\$221

of that amount was carried forward and utilized to offset increases in assessments for FY 2023.

and will be added to the fund balance.

will be carried forward to FY2024 Budget to offset increases in assessments for FY 2024.

Dunes

Community Development District

Dunes		Water and Sewer Fund						VARIANCE FROM 2023 Projected Budget		VARIANCE FROM 2023 Adopted Budget			
Community Development District		Actuals thru 9/30/2022	Adopted Budget FY 2023	Actual Thru 5/31/2023	Projected Next 4 Months	Total Projected 9/30/2023	Proposed Budget FY 2024	\$ Inc/(Dec) from prev. FY	%Inc/(Dec) from prev. FY	\$ Inc/(Dec) from prev. FY	%Inc/(Dec) from prev. FY	Comments	GLP Review
Expense Code	Description												
OPERATING REVENUES													
041.300.34300.30000	Water Revenue	\$1,132,155	\$1,171,850	\$690,725	\$345,362	\$1,036,087	\$1,177,441	\$141,353	13.64%	\$5,591	0.48%		4.678%
041.300.34300.50000	Sewer Revenue	\$958,539	\$994,285	\$613,530	\$306,765	\$920,295	\$996,881	\$76,586	8.32%	\$2,596	0.26%		
041.300.34300.76000	Irrigation/Effluent	\$1,320,516	\$1,324,478	\$777,329	\$388,665	\$1,165,994	\$1,373,336	\$207,343	17.78%	\$48,859	3.69%		
041.300.34300.10000	Meter Fees	\$46,262	\$32,389	\$15,000	\$7,500	\$22,500	\$48,113	\$25,613	113.83%	\$15,724	48.55%		
041.300.34300.10100	Connection Fees - W, S & I	\$72,328	\$74,905	\$9,000	\$4,500	\$13,500	\$75,221	\$61,721	457.20%	\$316	0.42%		
041.300.36900.10000	CPC Effluent Agreement	\$40	\$40	\$40	\$0	\$40	\$40	\$0	0.00%	\$0	0.00%		x
041.300.34900.10200	Backflow Preventor/Misc.	\$4,117	\$3,507	\$1,709	\$854	\$2,563	\$4,282	\$1,718	67.03%	\$774	22.08%		x
041.300.33700.30000	Grant Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	#DIV/0!		x
041.300.36900.10000	Misc. Income / Penalty	\$40,164	\$30,000	\$8,796	\$4,398	\$13,195	\$30,000	\$16,805	127.36%	\$0	0.00%		
TOTAL REVENUES		\$3,574,122	\$3,631,453	\$2,116,129	\$1,058,045	\$3,174,174	\$3,705,314	\$531,140	16.73%	\$73,861	2.03%		
OPERATING EXPENSES													
Administrative													
041.310.51300.31100	Engineering	\$25,676	\$50,000	\$31,544	\$15,772	\$47,316	\$50,000	\$2,684	5.67%	\$0	0.00%	PS design/Emergency Pump Design	
041.310.51300.31500	Attorney	\$1,970	\$5,000	\$409	\$204	\$613	\$5,000	\$4,387	715.29%	\$0	0.00%		x
041.310.51300.32200	Annual Audit	\$7,425	\$7,650	\$0	\$7,650	\$7,650	\$7,875	\$225	2.94%	\$225	2.94%		x
041.310.51300.34000	Management Fees	\$22,050	\$22,050	\$14,700	\$7,350	\$22,050	\$23,153	\$1,103	5.00%	\$1,103	5.00%		x
041.310.51300.40000	Travel Expenses	\$12,030	\$17,000	\$9,786	\$4,893	\$14,679	\$16,000	\$1,321	9.00%	(\$1,000)	-5.88%		
041.310.51300.42000	Postage & Express Mail	\$4,363	\$6,000	\$2,241	\$1,120	\$3,361	\$5,000	\$1,639	48.75%	(\$1,000)	-16.67%		
041.310.51300.42500	Printing & Mailing Utility Bills	\$15,451	\$19,000	\$10,046	\$5,023	\$15,069	\$16,000	\$931	6.18%	(\$3,000)	-15.79%		
041.310.51300.48000	Advertising Legal & Other	\$2,863	\$5,000	\$0	\$0	\$0	\$4,000	\$4,000	#DIV/0!	(\$1,000)	-20.00%		
041.310.51300.49000	Bank Charges	\$2,736	\$5,000	\$207	\$104	\$311	\$3,000	\$2,689	864.79%	(\$2,000)	-40.00%	Auto Drafts/cc transactions	
041.310.51300.49100	Contingencies	\$9,020	\$15,000	\$3,538	\$1,769	\$5,307	\$10,000	\$4,693	88.44%	(\$5,000)	-33.33%		
041.310.51300.51000	Office Supplies and Equipment	\$15,495	\$18,000	\$7,394	\$3,697	\$11,092	\$16,000	\$4,908	44.25%	(\$2,000)	-11.11%		
041.310.51300.54000	Dues, Licenses & Subscriptions	\$10,448	\$11,000	\$6,609	\$3,305	\$9,914	\$16,000	\$6,086	61.39%	\$5,000	45.45%	Added VT SCADA License/Neptune	
041.310.51300.54200	Permits Fees WTP & WWTP	\$6,600	\$10,000	\$9,600	\$0	\$9,600	\$10,000	\$400	4.17%	\$0	0.00%		
041.310.51300.55000	Land Leases & Easement Fees	\$11,913	\$13,000	\$12,851	\$0	\$12,851	\$14,000	\$1,149	8.94%	\$1,000	7.69%	Well site lease	
041.310.53600.12000	Salaries Including Overtime	\$853,672	\$849,350	\$560,746	\$296,509	\$857,256	\$959,588	\$102,332	11.94%	\$110,238	12.98%		
041.310.53600.12100	Consulting Fees	\$9,000	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	#DIV/0!		x
041.310.53600.21000	FICA Taxes	\$60,802	\$75,371	\$41,453	\$22,683	\$64,136	\$88,090	\$23,954	37.35%	\$12,719	16.87%		x
041.310.53600.22000	Pension Plan	\$59,802	\$67,948	\$39,619	\$19,810	\$59,429	\$95,959	\$36,530	61.47%	\$28,011	41.22%		x
041.310.53600.23000	Insurance Benefits (Medical)#	\$100,163	\$143,585	\$80,669	\$40,334	\$121,003	\$171,728	\$50,724	41.92%	\$28,142	19.60%	Assumes 30% increase over actual-SW deducts	
041.310.53600.24000	Workers Compensation Insurance	\$14,590	\$15,645	\$11,662	\$2,033	\$13,695	\$12,503	(\$1,192)	-8.70%	(\$3,142)	-20.08%		
041.310.53600.25000	Unemployment Benefits	\$0	\$5,000	\$0	\$0	\$0	\$3,000	\$3,000	#DIV/0!	(\$2,000)	-40.00%		
041.310.53600.32480	Bad Debt Expense	\$3,278	\$1,000	\$0	\$0	\$0	\$1,000	\$1,000	#DIV/0!	\$0	0.00%		
041.310.53600.41000	Telephone/IT Support	\$45,126	\$50,000	\$30,224	\$15,112	\$45,336	\$48,000	\$2,664	5.88%	(\$2,000)	-4.00%		
041.310.53600.49001	Payment Processing Service	\$13,846	\$15,000	\$9,044	\$4,522	\$13,566	\$15,000	\$1,434	10.57%	\$0	0.00%	New Code for checks/website	
041.310.53600.44000	Equipment Rentals & Leases	\$7,020	\$7,000	\$5,520	\$2,760	\$8,279	\$8,000	(\$279)	-3.38%	\$1,000	14.29%		
041.310.53600.45000	Insurance ##	\$123,052	\$117,144	\$136,627	\$0	\$136,627	\$172,043	\$35,417	25.92%	\$54,899	46.86%	Waiting on final #'s 1-30% increase	
041.310.53600.46100	Repair and Maintenance for Vehicles	\$17,091	\$20,000	\$6,856	\$3,428	\$10,284	\$20,000	\$9,716	94.47%	\$0	0.00%		
041.310.53600.52000	Supplies/Equipment General	\$8,228	\$7,000	\$2,750	\$1,375	\$4,126	\$7,000	\$2,874	69.67%	\$0	0.00%		
041.310.53600.52055	Uniforms/Supplies/Services	\$14,218	\$15,000	\$10,419	\$5,210	\$15,629	\$16,000	\$371	2.37%	\$1,000	6.67%		
041.310.53600.52100	Fuel for Vehicles	\$14,338	\$14,000	\$10,219	\$5,109	\$15,328	\$16,000	\$672	4.39%	\$2,000	14.29%		
041.310.53600.52000	Tools	\$2,970	\$7,000	\$1,821	\$911	\$2,732	\$3,000	\$268	9.81%	(\$4,000)	-57.14%		
041.310.53600.54100	Training & Education	\$5,689	\$8,000	\$3,663	\$1,832	\$5,495	\$6,000	\$506	9.20%	(\$2,000)	-25.00%		
Administrative		\$1,500,923	\$1,621,744	\$1,060,218	\$472,514	\$1,532,733	\$1,838,938	\$306,206	19.98%	\$217,194	13.39%		

Dunes

Community Development District

Dunes						Water and Sewer Fund		VARIANCE FROM 2023 Projected Budget		VARIANCE FROM 2023 Adopted Budget			
Community Development District		Actuals thru 9/30/2022	Adopted Budget FY 2023	Actual Thru 5/31/2023	Projected Next 4 Months	Total Projected 9/30/2023	Proposed Budget FY 2024	\$ Inc/(Dec) from prev. FY	%Inc/(Dec) from prev. FY	\$ Inc/(Dec) from prev. FY	%Inc/(Dec) from prev. FY	Comments	GLP Review
Expense Code	Description												
<u>Water System</u>													
041.320.53600.34800	Water Quality Testing	\$13,425	\$33,000	\$16,913	\$8,456	\$25,369	\$33,000	\$7,631	30.08%	\$0	0.00%	PFAS/Lead and copper testing	
041.320.53600.43000	Electric	\$125,872	\$125,000	\$98,010	\$49,005	\$147,015	\$145,000	(\$2,015)	-1.37%	\$20,000	16.00%	FPL states a decrease	
041.320.53600.43100	Bulk Water Purchases	\$1,450	\$20,000	\$79,046	\$39,523	\$118,569	\$30,000	(\$88,569)	-74.70%	\$10,000	50.00%	Crom tank needs to be prepared	
041.320.53600.44000	Equipment Rentals & Leases	\$0	\$1,000	\$0	\$0	\$0	\$500	\$500	#DIV/0!	(\$500)	-50.00%		
041.320.53600.46000	Plant Maintenance Repair and Equipment	\$169,539	\$150,000	\$159,045	\$79,523	\$238,568	\$170,000	(\$68,568)	-28.74%	\$20,000	13.33%	scrubber pumps fail/transfer pump seal/well/	
041.320.53600.46050	Distribution System Maintenance Repair and Equipment	\$47,212	\$35,000	\$36,628	\$18,314	\$54,941	\$50,000	(\$4,941)	-8.99%	\$15,000	42.86%	Brass Ftgs/Meters/Tubing Price increases	
041.320.53600.52000	Plant Operating Supplies	\$28,418	\$25,000	\$35,482	\$17,741	\$53,223	\$25,000	(\$28,223)	-53.03%	\$0	0.00%	Tubing replacements for RO are increasing/increasing inventory	
041.320.53600.52200	Chlorine & Other Chemicals	\$248,939	\$250,000	\$187,761	\$93,880	\$281,641	\$305,000	\$23,359	8.29%	\$55,000	22.00%	chlorine is up 40%	
041.320.53600.61000	Meters New & Replacement	\$41,011	\$50,000	\$100,922	\$50,461	\$151,383	\$60,000	(\$91,383)	-60.37%	\$10,000	20.00%	50 meters replaced on 10 year cycle	
<u>Water System</u>		\$675,865	\$689,000	\$713,807	\$356,903	\$1,070,710	\$818,500	(\$252,210)	-23.56%	\$129,500	18.80%		
<u>Sewer System</u>													
041.330.53600.34800	Water Quality Testing	\$22,048	\$27,000	\$13,949	\$6,975	\$20,924	\$27,000	\$6,076	29.04%	\$0	0.00%	more testing for sludge	
041.330.53600.34900	Sludge Disposal	\$67,858	\$70,000	\$61,791	\$30,896	\$92,687	\$121,500	\$28,814	31.09%	\$51,500	73.57%	price increased	
041.330.53600.43000	Electric	\$68,340	\$68,000	\$49,725	\$24,862	\$74,587	\$74,000	(\$587)	-0.79%	\$6,000	8.82%		
041.330.53600.44000	Equipment Rentals & Leases	\$0	\$1,000	\$392	\$196	\$588	\$1,000	\$412	70.07%	\$0	0.00%		
041.330.53600.46000	Plant Maintenance Repair and Equipment	\$94,412	\$135,000	\$117,187	\$58,594	\$175,781	\$135,000	(\$40,781)	-23.20%	\$0	0.00%	Equipment is getting older/PS rehab/reject valve fail/rescreen-co	
041.330.53600.46050	Collection System Maintenance Repair and Equipment	\$33,703	\$25,000	\$11,466	\$5,733	\$17,199	\$25,000	\$7,801	45.36%	\$0	0.00%		
041.330.53600.46075	Lift Station Repair and Maintenance	\$56,985	\$60,000	\$38,213	\$19,107	\$57,320	\$60,000	\$2,680	4.68%	\$0	0.00%	Pump age is increasing	
041.330.53600.52000	Plant Operating Supplies	\$21,052	\$12,000	\$3,602	\$1,801	\$5,403	\$12,000	\$6,597	122.12%	\$0	0.00%		
041.330.53600.52200	Chlorine & Other Chemicals	\$44,479	\$50,000	\$26,957	\$13,478	\$40,435	\$50,000	\$9,565	23.65%	\$0	0.00%	Stormwater takes more chlorine/PC not suppling all reclaimed	
<u>Sewer System</u>		\$408,877	\$448,000	\$323,282	\$161,641	\$484,923	\$505,500	\$20,577	4.24%	\$57,500	12.83%		
<u>Irrigation System</u>													
041.340.53600.34800	Water Quality Testing	\$0	\$3,000	\$0	\$1,500	\$1,500	\$500	(\$1,000)	-66.67%	(\$2,500)	-83.33%		
041.340.53600.43000	Electric	\$60,895	\$75,000	\$47,728	\$23,864	\$71,592	\$72,000	\$408	0.57%	(\$3,000)	-4.00%		
041.340.53600.43300	Effluent (Reclaimed Water) Purchases	\$149,669	\$140,000	\$20,316	\$10,158	\$30,474	\$150,000	\$119,526	392.22%	\$10,000	7.14%		
041.340.53600.44000	Equipment Rentals & Leases	\$33,402	\$40,000	\$15,124	\$7,562	\$22,685	\$35,000	\$12,315	54.28%	(\$5,000)	-12.50%	Strmwtr/Hurricane pump rental 8 months	
041.340.53600.46000	Plant Maintenance Repair and Equipment	\$83,066	\$100,000	\$41,995	\$20,998	\$62,993	\$90,000	\$27,007	42.87%	(\$10,000)	-10.00%		
041.340.53600.46050	Distribution System Maintenance Repair and Equipment	\$27,897	\$35,000	\$31,450	\$15,725	\$47,175	\$42,000	(\$5,175)	-10.97%	\$7,000	20.00%	Brass/Meter box/poly tubing price increases	
041.340.53600.61000	Meters New & Replacement	\$3,873	\$60,000	\$40,966	\$20,483	\$61,449	\$60,000	(\$1,449)	-2.36%	\$0	0.00%	1 year lead time on meters	
<u>Irrigation System</u>		\$358,802	\$453,000	\$197,579	\$100,289	\$297,868	\$449,500	\$151,632	50.91%	(\$3,500)	-0.77%		

Dunes

Community Development District

		Actuals thru	Adopted Budget	Actual Thru	Projected Next	Total Projected	Proposed Budget	\$ Inc/(Dec) from	%Inc/(Dec) from	\$ Inc/(Dec) from	%Inc/(Dec) from	Comments	GLP Review
Expense Code	Description	9/30/2022	FY 2023	5/31/2023	4 Months	9/30/2023	FY 2024	prev. FY	prev. FY	prev. FY	prev. FY		
<u>Contribution to Reserves & General Fund</u>													
041.310.51300.63100	Renewal and Replacement	\$0	\$260,583	\$173,722	\$86,861	\$260,583	\$273,613	\$13,030	5.00%	\$13,030	5.00%	Reserve Study Number	
Contribution to Reserves		\$0	\$260,583	\$173,722	\$86,861	\$260,583	\$273,613	\$13,030	5.00%	\$13,030	5.00%		
TOTAL OPERATING EXPENSES		\$2,944,467	\$3,472,327	\$2,468,608	\$1,178,209	\$3,646,818	\$3,886,051	\$239,234	6.56%	\$413,724	11.91%		
<u>Non-Operating Revenue (Expenses)</u>													
041.300.22300.10000	Connection Fees - (W/S paid to HDOA)	\$0	(\$50,000)	\$0	\$0	\$0	(\$50,000)	(\$50,000)	#DIV/0!	\$0	0.00%		
041.300.36900.10200	Non Operating Revenue - from W&S Surplus Account	\$0	\$873,874	\$0	\$873,874	\$873,874	\$2,203,737	\$1,329,863	152.18%	\$1,329,863	152.18%	Balance	
041.300.33700.30000	Grant Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	#DIV/0!		
041.300.36100.10000	Interest Income	\$37,506	\$7,000	\$124,374	\$62,187	\$186,562	\$135,000	(\$51,562)	-27.64%	\$128,000	1828.57%		
041.310.51300.64000	Capital Improvements (See Capital Improvements List)	(\$355,113)	(\$990,000)	(\$669,055)	(\$320,945)	(\$990,000)	(\$2,108,000)	(\$1,118,000)	112.93%	(\$1,118,000)	112.93%		
041.310.51300.64001	Contribution to Capital Facilities Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	#DIV/0!		
041.300.58100.10000	Contribution to General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	#DIV/0!		
Non-Operating Revenue (Expenses)		(\$317,607)	(\$159,126)	(\$544,680)	\$615,116	\$70,436	\$180,737	\$110,301	156.60%	\$339,863	-213.58%		
NET INCOME		\$312,047	\$0	(\$897,159)	\$494,951	(\$402,208)	(\$0)	\$402,208	-100.00%	(\$1)	-211.82%		

BUDGET HIGHLIGHTS FY 2024

- 1.Transfer\$0from W & S Fund Surplus to General Fund per Opinion of Counsel and Grau's letter.
2. # 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.
3. ## Liability Insurance premium is an estimate, but it should be very close to the final cost.

NOTES:

At the beginning of FY2023 the unrestricted fund balance was:

\$4,334,796

The projected net income for FY2023 is:

(\$402,208)

In FY 2023:

\$2,203,737

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

\$3,702,645

* From Current Unaudited Financial Statements

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	VARIANCE FROM 2023 Projected Budget		VARIANCE FROM 2023 Adopted Budget			
Expense Code	Description	Actuals thru 9/30/2022	Adopted Budget FY 2023	Actual Thru 5/31/2023	Projected Next 4 Months	Total Projected 9/30/2023	Proposed Budget FY 2024	\$ Inc/(Dec) from prev. FY	%Inc/(Dec) from prev. FY	\$ Inc/(Dec) from prev. FY	%Inc/(Dec) from prev. FY	Comments	GLP Review
OPERATING REVENUES													
042.300.34900.10000	Toll Collections	\$1,977,589	\$2,115,000	\$1,524,540	\$1,524,540	\$3,049,080	\$2,400,000	(\$649,080)	-21.29%	\$285,000	13.48%	Increased by \$145k/board discussion- +200k for incre	
042.300.36900.10000	Miscellaneous	\$14,000	\$14,000	\$14,338	\$14,338	\$28,676	\$20,000	(\$8,676)	-30.26%	\$6,000	42.86%	license - European Village exp 9-30-23	x
								\$0	#DIV/0!				
TOTAL REVENUES		\$1,991,589	\$2,129,000	\$1,538,878	\$1,538,878	\$3,077,756	\$2,420,000	(\$657,756)	-21.37%	\$291,000	13.67%		
OPERATING EXPENSES													
Administrative													
042.310.51300.31100	Engineering	\$0	\$5,000	\$158	\$2,500	\$2,658	\$5,000	\$2,343	88.15%	\$0	0.00%		
042.310.51300.31500	Attorney	\$3,181	\$5,000	\$5,027	\$2,513	\$7,540	\$5,000	(\$2,540)	-33.69%	\$0	0.00%		x
042.310.51300.32200	Annual Audit	\$5,775	\$5,950	\$0	\$0	\$0	\$6,125	\$6,125	#DIV/0!	\$175	2.94%		x
042.310.51300.34000	Management Fees	\$17,150	\$17,150	\$11,433	\$5,717	\$17,150	\$18,008	\$857	5.00%	\$858	5.00%		x
042.310.51300.49000	Bank Charges	\$5,200	\$6,000	\$1,438	\$719	\$2,157	\$6,000	\$3,843	178.16%	\$0	0.00%		
042.310.51300.49100	Contingencies	\$2,105	\$5,000	\$256	\$128	\$384	\$5,000	\$4,616	1202.08%	\$0	0.00%	Lab/background checks	
Administrative		\$33,411	\$44,100	\$18,312	\$11,577	\$29,889	\$45,133	\$15,244	51.00%	\$1,033	2.34%		
Operating Expenses - Toll Facility													
042.320.54900.12000	Salaries	\$561,900	\$603,052	\$418,441	\$206,507	\$624,948	\$664,690	\$39,742	6.36%	\$61,638	10.22%	From employee schedule	
042.320.54900.12100	Consulting Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	#DIV/0!		x
042.320.54900.15000	Overtime and Special Pay	\$0	\$20,000	\$0	\$0	\$0	\$26,000	\$26,000	#DIV/0!	\$6,000	30.00%		
042.320.54900.21000	FICA Taxes	\$43,255	\$53,397	\$31,175	\$15,798	\$46,973	\$60,797	\$13,825	29.43%	\$7,400	13.86%		x
042.320.54900.22000	Pension Plan	\$34,970	\$37,476	\$19,909	\$9,955	\$29,864	\$52,023	\$22,159	74.20%	\$14,547	38.82%		x
042.320.54900.23000	Insurance Benefits (Medical) #	\$51,539	\$79,194	\$31,779	\$15,890	\$47,669	\$93,101	\$45,432	95.31%	\$13,907	17.56%	Assumes 30% increase over actual-SW deducts	
042.320.54900.24000	Workers Compensation Insurance	\$10,046	\$8,629	\$6,432	\$1,121	\$7,553	\$6,778	(\$775)	-10.26%	(\$1,850)	-21.44%	SW fund deducts	
042.320.54900.34300	Contractual Support	\$78,831	\$75,000	\$30,924	\$15,462	\$46,386	\$92,000	\$45,614	98.33%	\$17,000	22.67%	add etransit yearly contract sup of \$46k/empower	
042.320.54900.34500	Payroll Processing Fee	\$32,487	\$34,000	\$23,078	\$11,539	\$34,618	\$35,000	\$382	1.10%	\$1,000	2.94%	New ADP system	
042.320.54900.34600	Credit Card Processing Fee	\$40,258	\$40,000	\$33,870	\$16,935	\$50,806	\$52,000	\$1,194	2.35%	\$12,000	30.00%	expect more \$ w/in booth cc processing	
042.320.54900.40000	Travel Expenses	\$2,794	\$500	\$0	\$500	\$500	\$500	\$0	0.00%	\$0	0.00%		
042.320.54900.41000	Telephone	\$8,282	\$8,000	\$7,350	\$3,675	\$11,026	\$24,000	\$12,974	117.67%	\$16,000	200.00%	Adding switch to provide redundancy for internet	
042.320.54900.42500	Printing	\$4,033	\$6,000	\$7,756	\$3,878	\$11,634	\$8,000	(\$3,634)	-31.23%	\$2,000	33.33%		
042.320.54900.43000	Utility Services	\$18,385	\$20,000	\$11,885	\$5,942	\$17,827	\$20,000	\$2,173	12.19%	\$0	0.00%		
042.320.54900.45000	Insurance ##	\$92,960	\$106,495	\$124,206	\$0	\$124,206	\$156,403	\$32,197	25.92%	\$49,908	46.86%	Waiting on final #'s 1-30% increase	
042.320.54900.45001	Insurance Claims	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	#DIV/0!	Toll arm case is pending	
042.320.54900.46000	Repairs & Maintenance	\$65,486	\$88,000	\$73,915	\$36,958	\$110,873	\$88,000	(\$22,873)	-20.63%	\$0	0.00%	Treadle replacement/lights on bridge are stc	x
042.320.54900.46002	Repairs & Maintenance-Parkway	\$171,757	\$180,000	\$120,435	\$60,217	\$180,652	\$184,000	\$3,348	1.85%	\$4,000	2.22%	Tree roots are destroying concrete	
042.320.54900.46100	DOT mandated Bridge Inspection (Required in 2023)	\$0	\$27,000	\$0	\$27,000	\$27,000	\$0	(\$27,000)	-100.00%	(\$27,000)	-100.00%	KCA Proposal	
042.320.54900.51000	Office Supplies	\$4,469	\$4,000	\$2,621	\$1,310	\$3,931	\$4,500	\$569	14.48%	\$500	12.50%		
042.320.54900.52000	Operating Supplies	\$17,781	\$24,000	\$14,198	\$7,099	\$21,297	\$22,000	\$703	3.30%	(\$2,000)	-8.33%	Includes clothes/Pandemic supplies	
Operating Expenses - Toll Facility		\$1,259,233	\$1,414,743	\$957,975	\$439,787	\$1,397,762	\$1,589,793	\$192,031	13.74%	\$175,050	12.37%		
SUBTOTAL OPERATING EXPENSES		\$1,292,644	\$1,458,843	\$976,287	\$451,364	\$1,427,650	\$1,634,925	\$207,275	14.52%	\$176,082	12.07%		

Dunes

Community Development District

Dunes						Bridge Fund	VARIANCE FROM 2023 Projected Budget		VARIANCE FROM 2023 Adopted Budget		Comments	GLP Review	
Community Development District		Actuals thru 9/30/2022	Adopted Budget FY 2023	Actual Thru 5/31/2023	Projected Next 4 Months	Total Projected 9/30/2023	Proposed Budget FY 2024	\$ Inc/(Dec) from prev. FY	%Inc/(Dec) from prev. FY	\$ Inc/(Dec) from prev. FY			%Inc/(Dec) from prev. FY
Expense Code	Description												
<u>Contribution to Reserves & Community Projects</u>													
042.320.54900.65000	Maintenance Reserves	\$0	(\$1,121,071)	\$0	(\$1,121,071)	(\$1,121,071)	\$574,575	\$1,695,646	-151.25%	\$1,695,646	-151.25%	Balancing	
042.320.54900.64000	Community Projects Transfer from Surplus Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	#DIV/0!		
042.310.51300.64002	Parkway Capital Expenditures	\$0	\$25,000	\$0	\$25,000	\$25,000	\$25,000	\$0	0.00%	\$0	0.00%	Fix lights/Sidewalks	
<u>Maintenance Reserves & Community Projects</u>		\$0	(\$1,096,071)	\$0	(\$1,096,071)	(\$1,096,071)	\$599,575	\$1,695,646	-154.70%	\$1,695,646	-154.70%		
<u>Non Operating Revenue (Expenses)</u>													
042.300.36100.11000	Interest Income	\$84,269	\$40,000	\$264,347	\$132,174	\$396,521	\$427,500	\$30,979	7.81%	\$387,500	968.75%		
042.300.36900.10400	Asset Contribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	#DIV/0!		
042.320.54900.64000	Capital Improvements (<i>New Toll System</i>)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	#DIV/0!		
042.320.54900.64000	Capital Improvements	(\$1,032,174)	(\$1,800,000)	(\$1,127,836)	(\$672,164)	(\$1,800,000)	(\$613,000)	\$1,187,000	-65.94%	\$1,187,000	-65.94%	Balancing	
042.300.38100.10000	Transfer from Surplus Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	#DIV/0!		
042.300.38100.10000	Transfer to General Fund	(\$305,535)	(\$6,228)	(\$6,228)	\$0	(\$6,228)	\$0	\$6,228	-100.00%	\$6,228	-100.00%		
<u>TOTAL NON OPERATING REVENUE (EXPENSES)</u>		(\$1,253,440)	(\$1,766,228)	(\$869,717)	(\$539,990)	(\$1,409,707)	(\$185,500)	\$1,224,207	-86.84%	\$1,580,728	-89.50%		
<u>NET INCOME</u>		(\$554,495)	\$0	(\$307,126)	\$1,643,595	\$1,336,469	(\$0)	(\$1,336,469)	-100.00%	(\$0)	-213.86%		

BUDGET HIGHLIGHTS FY 2024		
1. Transfer	\$0	from Bridge Surplus Account to General Fund.
2. # 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.		
3. ## Liability Insurance premium is an estimate, but it should be very close to the final cost.		

NOTES:

At the beginning of FY2023 the unrestricted fund balance was: **\$9,665,548**
The projected net income for FY2023 is: **\$1,336,469** and will be added to the fund balance.
In FY 2024: **(\$613,000)** of that unrestricted fund balance is planned to be utilized for identified capital projects.
The balance of the net income will remain in the fund's reserve balance of: **\$9,282,850** * 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

Dunes							VARIANCE FROM		VARIANCE FROM				
Community Development District							Stormwater Fund	2023 Projected Budget		2023 Adopted Budget			
		Actuals	Adopted	Actual	Projected	Total	Proposed	\$ Inc/(Dec)	%Inc/(Dec)	\$ Inc/(Dec)	%Inc/(Dec)	Comments	GLP
Expense Code	Description	thru	Budget	Thru	Next	Projected	Budget	from	from	from	from		Review
		9/30/2022	FY 2023	5/31/2023	4 Months	9/30/2023	FY 2024	prev. FY	prev. FY	prev. FY	prev. FY		
REVENUES													
043.300.34300.90000	Stormwater Fees	\$339,374	\$452,556	\$303,164	\$151,582	\$454,746	\$455,076	\$330	0.07%	\$2,520	0.56%		x
043.300.36100.11000	Interest Income	\$0	\$50	\$8,380	\$4,190	\$12,570	\$18,000	\$5,430	43.20%	\$17,950	35900.00%		
043.300.36900.10043	Misc. Income / Penalty	\$0	\$50	\$0	\$0	\$0	\$0	\$0	#DIV/0!	(\$50)	-100.00%		x
043.300.38100.10000	Transfer to General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	#DIV/0!		x
TOTAL REVENUES		\$339,374	\$452,656	\$311,544	\$155,772	\$467,316	\$473,076	\$5,760	1.23%	\$20,420	4.51%		
EXPENDITURES													
Administrative													
043.310.51300.31100	Engineering/ Software Services	\$0	\$25,000	\$0	\$25,000	\$25,000	\$25,000	\$0	0.00%	\$0	0.00%	Update GIS/Every 2 years inspection	
043.310.51300.31500	Attorney	\$0	\$2,000	\$0	\$2,000	\$2,000	\$5,000	\$3,000	150.00%	\$3,000	150.00%	Beachwalk charges	
043.310.51300.32000	Collection Fees, Uncollectable & Early Payment Discount	\$0	\$1,000	\$0	\$1,000	\$1,000	\$1,000	\$0	0.00%	\$0	0.00%		
043.310.51300.32200	Annual Audit	\$0	\$4,000	\$0	\$4,000	\$4,000	\$4,000	\$0	0.00%	\$0	0.00%		x
043.310.51300.34000	Management Fees	\$0	\$5,000	\$3,333	\$1,667	\$5,000	\$5,250	\$250	5.00%	\$250	5.00%		
043.310.51300.35100	Computer Time	\$0	\$500	\$0	\$500	\$500	\$500	\$0	0.00%	\$0	0.00%		
043.310.51300.40000	Travel Expenses	\$0	\$1,000	\$0	\$1,000	\$1,000	\$1,000	\$0	0.00%	\$0	0.00%		
043.310.51300.42000	Postage & Express Mail	\$0	\$500	\$0	\$500	\$500	\$500	\$0	0.00%	\$0	0.00%		
043.310.51300.42500	Printing	\$0	\$500	\$0	\$500	\$500	\$500	\$0	0.00%	\$0	0.00%		
043.310.51300.45000	Insurance ##	\$0	\$21,299	\$24,841	\$0	\$24,841	\$31,281	\$6,439	25.92%	\$9,982	46.86%	Waiting on final #'s 15% increase	
043.310.51300.48000	Advertising Legal & Other	\$0	\$1,000	\$0	\$1,000	\$1,000	\$1,000	\$0	0.00%	\$0	0.00%		
043.310.51300.49000	Bank Charges	\$191	\$600	\$493	\$107	\$600	\$600	\$0	0.00%	\$0	0.00%		
043.310.51300.49100	Contingencies	\$0	\$4,000	\$2,552	\$1,448	\$4,000	\$4,000	\$0	0.00%	\$0	0.00%		
043.310.51300.51000	Office Supplies	\$0	\$1,000	\$0	\$1,000	\$1,000	\$1,000	\$0	0.00%	\$0	0.00%		
043.310.51300.54000	Dues, Licenses & Subscriptions	\$0	\$1,000	\$0	\$1,000	\$1,000	\$1,000	\$0	0.00%	\$0	0.00%		
043.320.53600.12000	Salaries	\$0	\$86,829	\$53,730	\$28,907	\$82,636	\$95,959	\$13,322	16.12%	\$9,130	10.52%		
043.320.53600.12100	Consulting Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	#DIV/0!		
043.320.53600.21000	FICA Taxes	\$0	\$7,705	\$3,957	\$2,211	\$6,168	\$8,809	\$2,641	42.82%	\$1,104	14.33%		
043.320.53600.22000	Pension Expense	\$0	\$6,946	\$4,279	\$2,668	\$6,946	\$9,596	\$2,650	38.14%	\$2,650	38.14%		
043.320.53600.23000	Health Insurance Benefits #	\$0	\$14,679	\$9,638	\$5,040	\$14,679	\$17,173 #	\$2,494	16.99%	\$2,494	16.99%	Assumes 15% increase over actual	
043.320.53600.24000	Workers Comp Insurance	\$0	\$1,599	\$1,192	\$208	\$0	\$1,250	\$1,250	#DIV/0!	(\$349)	-21.82%		
043.320.53600.64000	Capital Improvements (See Capital Improvements List)	\$0	\$110,000	\$29,567	\$80,433	\$110,000	\$ 50,000.00	(\$60,000)	-54.55%	(\$60,000)	-54.55%		
Administrative		\$191	\$296,157	\$133,582	\$160,188	\$292,370	\$264,417	(\$27,953)	-9.56%	(\$31,740)	-10.72%		

Dunes

Community Development District

Dunes							VARIANCE FROM		VARIANCE FROM				
Community Development District							Stormwater Fund		2023 Projected Budget		2023 Adopted Budget		
		Actuals thru	Adopted Budget	Actual Thru	Projected Next	Total Projected	Proposed Budget	\$ Inc/(Dec) from	%Inc/(Dec) from	\$ Inc/(Dec) from	%Inc/(Dec) from	Comments	GLP Review
Expense Code	Description	9/30/2022	FY 2023	5/31/2023	4 Months	9/30/2023	FY 2024	prev. FY	prev. FY	prev. FY	prev. FY		
<u>Stormwater System Maintenance</u>													
043.320.53600.43000	Electric (7 Aerators)	\$0	\$15,000	\$12,115	\$6,057	\$18,172	\$19,000	\$828	4.56%	\$4,000	26.67%		
043.320.53600.46200	Landscaping	\$0	\$5,000	\$1,796	\$898	\$2,694	\$5,000	\$2,306	85.62%	\$0	0.00%		
043.320.53600.46500	Lake Maintenance	\$5,394	\$79,499	\$43,005	\$21,502	\$64,507	\$79,499	\$14,992	23.24%	\$0	0.00%	Lake Access is decreasing	
043.320.53600.46700	Storm Drain System Maintenance	\$0	\$40,000	\$47,774	\$0	\$47,774	\$60,000	\$12,226	25.59%	\$20,000	50.00%		
043.320.53600.49300	Repair and Replacement Equipment	\$0	\$4,000	\$0	\$4,000	\$4,000	\$4,000	\$0	0.00%	\$0	0.00%		
043.320.53600.49200	Repair and Replacement Floating Aerators	\$0	\$10,000	\$0	\$10,000	\$10,000	\$10,000	\$0	0.00%	\$0	0.00%		?
043.320.53600.52100	Grass Carp/Fish-Nuisance Removal	\$0	\$3,000	\$0	\$3,000	\$3,000	\$3,000	\$0	0.00%	\$0	0.00%		x
043.320.53600.34000	Consultant Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	#DIV/0!		x
<u>Stormwater System Maintenance</u>		\$5,394	\$156,499	\$104,689	\$45,457	\$150,146	\$180,499	\$30,353	20.22%	\$24,000	15.34%		
<u>TOTAL EXPENDITURES</u>		\$5,585	\$452,656	\$238,271	\$205,646	\$442,516	\$444,916	\$2,400	0.54%	(\$7,740)	-1.71%		
<u>Contribution to Reserves & Community Projects</u>													
043.320.53600.65000	Maintenance Reserves	\$0	\$0	\$0	\$0	\$0	\$28,160	\$28,160	#DIV/0!	\$28,160	#DIV/0!	Balancing	
<u>FUND BALANCE</u>		\$333,789	\$0	\$73,274	(\$49,874)	\$24,800	\$0	(\$24,800)	-100.00%	\$0	#DIV/0!		

BUDGET HIGHLIGHTS FY 2024

1. Payroll includes at least a 5% increase over last FY Budget.

2. See Capital Improvements List.

DUNES COMMUNITY DEVELOPMENT DISTRICT
EMPLOYEE SCHEDULE FY 2023

										2022 - 2023					
			Adopted Previous FY						Estim. Weekly Hours	Estim. Annual Wage	Annual Budget Distribution				
Name	Position	FT/PT	Anniv. Date	Current Rate	Date Due	Pay Raise Amt.	New Rate	Eligible For Ins.- I, Ret.- R			Utility	General Fund	Bridge	Stormwater	
Alvarado, Maribel	W/WWW, OM	FTE	4/9/2007	3,146.48	4/23	314.65	3,461.13	I,R	1	89,986	49,492	17,997	17,997	4,499	
Oakes, David	W/WWW	FT	1/23/2012	33.42	1/23	3.34	36.76	I,R	40	76,440	76,440				
Earl Nash	W/WWW	FTE	9/20/2021	4,207.43	9/23	420.74	4,628.17	I,R	1	120,328	120,328				
Morales, Tracy	Admin. Assist.	FT	7/6/2016	20.39	7/23	2.04	22.43	I,R	40	46,644	25,654	11,661	4,664	4,664	
Ricci, Linda	Admin. Assist.	FT	2/10/2021	18.56	2/23	1.86	20.42	I,R	32	33,956	18,676	8,489	3,396	3,396	
Brill, Cory	W/WWW, FS	FTE	2/21/2006	3,663.71	5/23	366.37	4,030.08	I,R	1	104,780	62,868	10,478	15,717	15,717	
Mendonsa, Justin	W/WWW	FT	4/27/2016	26.26	4/23	2.63	28.89	I,R	40	60,060	45,045	6,006		9,009	
Huckle, Chris	W/WWW	FT	7/14/2000	27.28	7/23	2.73	30.01	I,R	40	62,400	46,800	6,240		9,360	
Oakes, Jason	W/WWW, PS	FT	9/27/2021	19.81	9/23	1.98	21.79	I,R	40	45,344	45,344				
Bryan Stodola	W/WWW	FT	3/30/2022	18.21	3/23	1.82	20.03	I,R	40	41,652	41,652				
Peugh, Gregory	Dist. Mgr.	FTE	8/21/2017	7,142.67	8/23	714.27	7,856.94	I,R	1	204,280	112,354	20,428	51,070	20,428	
Hamilton, Justin	W/WWW	FT	6/13/2022	20.64	6/23	2.06	22.70	I,R	40	47,216	42,494	4,722			
David Ponitz	Utility Mgr	FTE	8/10/2018	5,572.38	8/23	557.24	6,129.62	I,R	1	159,370	119,528	15,937	7,969	15,937	
Eric Stodola	W/WWW	FT	4/23/2018	29.80	4/23	2.98	32.78	I,R	40	68,172	68,172				
McMillen, Austin	W/WWW	FT	11/14/2016	23.16	11/23	2.32	25.48	I,R	40	52,988	39,741	5,299		7,948	
OVERTIME AND SPECIAL PAY FOR BRIDGE AND WATER/WASTEWATER										76,000	45,000		26,000	5,000	
Urban, Jessica	Asst. Br Mgr	FT	2/13/2023	23.00	10/23	2.30	25.30	I,R	40	52,624			52,624		
Bryant, Mary Susan	Toll Coll.	PT	11/9/2022	13.50	10/23	1.44	14.94		13	10,088			10,088		
Condon, Gerald	Toll Coll.	PT	2/7/2022	13.91	10/23	1.47	15.38		16	12,792			12,792		
Hagenberg, William	Toll Coll.	PT	1/21/2003	26.16	10/23	2.67	28.83		16	23,972			23,972		
Lumbra, Michael	Bridge Mgr.	FT	11/28/2016	2,990.52	7/23	299.05	3,289.57	I,R	1	85,529			85,529		
DeFranco, Charles	Toll Coll.	FT	6/25/2019	16.32	10/23	1.65	17.97	I,R	40	37,388			37,388		
Bukovack, Stephen	Toll Coll.	FT	10/25/2013	20.83	10/23	2.08	22.91	I,R	40	47,632			47,632		
Hylton, Leonardo	Toll Coll.	FT	8/18/2017	20.85	10/23	2.09	22.94	I,R	40	47,736			47,736		
Vanhoutte, Kendall	Toll Coll.	FT	1/2/2020	15.84	10/23	1.61	17.45	I,R	40	36,296			36,296		
Oberlin, Kenneth	Toll Coll.	FT	2/19/2014	20.22	10/23	2.02	22.24	I,R	40	46,280			46,280		
Oberle, Raymond	Toll Coll.	PT	11/18/2012	18.69	10/23	1.98	20.67		16	17,212			17,212		
Vardakas, Harry	Toll Coll.	PT	8/24/2020	14.75	10/23	1.57	16.32		24	20,384			20,384		
Sapp, Michael	Toll Coll.	PT	12/20/2008	19.25	10/23	2.04	21.29		16	17,732			17,732		
Keith, Dee	Toll Coll.	FT	4/24/2019	17.45	10/23	1.75	19.20	I,R	40	39,936			39,936		
Cheseldine, Ann	Toll Coll.	PT	9/9/2014	17.61	10/23	1.88	19.49		8	8,112			8,112		
Haynes, Steven	Toll Coll.	PT	5/6/2018	15.65	10/23	1.66	17.31		16	14,404			14,404		
Friedberg, Alan	Toll Coll.	PT	11/9/2021	14.32	10/23	1.52	15.84		16	13,156			13,156		
Miller, Caroline	Toll Coll.	PT	11/17/2020	14.75	10/23	1.57	16.32		16	13,572			13,572		
Michael, Ned	Toll Coll.	PT	8/3/2022	13.91	10/23	1.39	15.30		8	6,344			6,344		
Wisniewski, Michael	Toll Coll.	PT	4/13/2022	13.91	10/23	1.39	15.30		8	6,344			6,344		
Rangel, Lori	Toll Coll.	PT	8/18/2022	13.91	10/23	1.39	15.30		8	6,344			6,344		

FY 2024 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	

2023
\$1,655,542

Total Year	\$1,853,493	\$959,588	\$107,257	\$690,690	\$95,959
Percent of Total	Decrease Under%=				
Retirement Contribution	\$168,304	Percent			
W/WW Budget	95,959	57%			
Bridge Budget	52,023	31%	Pension Contributions=		
General Fund	10,726	6%			
Stormwater Fund	9,596	6%			
	\$168,304	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	679,380				
Clerical office		619,765			
Bridge Operations			478,348		
		Total=	1,777,493		

**DUNES COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET ASSESSMENT SUMMARY
FY 2024
COUNTY TAX YEAR 2023**

	PHASE	\$			
MAINTENANCE ASSESSMENT		378,070			
INTEREST INCOME & SURPLUS		5,221			
TRANSFERS APPLIED TO ADMINISTRATION EXPENSE		0			
TRANSFERS APPLIED TO MAINTENANCE EXPENSE		0			
TOTAL REVENUES		<u>383,291</u>			
SUBTOTAL ADMIN. EXPENDITURES	ALL	272,063			
PHASE 1 & 2 MAINTENANCE EXPENSES	PH 1&2	0			
PHASE 3 MAINTENANCE EXPENSES	PH 3	<u>0</u>			
SUBTOTAL MAINTENANCE EXPENDITURES		111,228			
			\$110.00	\$105.00	
			\$378,070.00	\$360,885.00	
			\$37,738.26	\$20,553.26	
TOTAL EXPENDITURES		<u>383,291</u>			
NET INCOME		<u>0</u>			
TOTAL ADMIN EXP FROM ASSESSMENT (less surplus & interest)	ALL	268,538			
TOTAL MAINT EXP FROM ASSESSMENT (less surplus & interest)	PH 1&2	109,531			
TOTAL ASSESSMENT & SURPLUS		<u>378,070</u>			
EXPENDITURES AS % OF GROSS LEVY		<u>98.64%</u>			
			2023	2022	2021
	UNITS	DOLLARS	\$/UNIT	\$/UNIT	\$/UNIT
ADMINISTRATIVE ASSESSMENT PER UNIT- ALL UNITS-	3437	\$378,070	\$110.00	\$37.69	\$37.69
PHASE I & II MAINTENANCE ASSESSMENT PER UNIT	3098	\$0	\$0.00	\$0.00	\$21.78
PHASE III MAINTENANCE ASSESSMENT PER UNIT	339	\$0	\$0.00	\$0.00	\$0.00
TOTAL EXPENSES		\$378,070	\$110.00	\$37.69	\$59.47
PHASE 1 TOTAL PER UNIT/LOT/ACRE			\$110.00	\$37.69	\$59.47
PHASE 2 TOTAL PER UNIT/LOT/ACRE			\$110.00	\$37.69	\$59.47
PHASE 3 TOTAL PER UNIT/LOT/ACRE			\$110.00	\$37.69	\$37.69
		ACTUAL \$			
		ASSESSMENT			
ADMINISTRATIVE ASSESSMENT PER UNIT ALL PHASES (3437 units x assessment)		\$378,070			
MAINTENANCE ASSESSMENT PER UNIT PHASES 1&2 ONLY (3098 units x assessment)		\$0			
TOTAL ACTUAL ASSESSMENT		\$378,070			

DCDD FY 2024
CAPITAL IMPROVEMENTS

WATER AND SEWER BUDGET			Comments
Current FY Capital Improvements:		Cost	
W-1	Reclaimed Main Permanent Relocation	\$ 1,400,000.00	
W-2	CUP Renewal	\$ 50,000.00	CUP must be renewed
W-3	Concentrate Permit Renewal	\$ 25,000.00	Permit must be renewed
W-4	PLC install project for PLC's previously purchased	\$ 80,000.00	
W-5	Vehicle Replacements	\$ 203,000.00	
W-6	Pump Station Rehabilitation	\$ 175,000.00	
W-7	GST/Clearwell Repairs and Maintenance	\$ 85,000.00	
W-8	Rate Study	\$ 90,000.00	
W-9			
Current FY Capital Improvements Total=		\$ 2,108,000.00	

DCDD FY 2024
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 Approximately 1 every year (\$175,000 per PS)	\$ 525,000.00
W-C	Vehicle/Equipment Replacement next 5 years	\$ 450,000.00
W-D	Train 1 Filter Rehab	\$ 90,000.00
W-E	SBR Painting and Roll up door replacement	\$ 25,000.00
W-F	WTP Cleaning Pump Replacement	\$ 25,000.00
W-G	RO Feed Pump Improvements Design	\$ 250,000.00
W-H	Water Quality Evaluation	\$ 35,000.00
W-I	WTP Scrubber	\$ 150,000.00
W-J	Residential Reclaimed PS / AC Improvements	\$ 250,000.00
W-K	Influent PS and Reject PS Piping Improvements and New Bar Screen and Compactor	\$ 450,000.00
W-L	Reclaimed water line from HD Lakes to Reject Pond Construction	\$ 335,000.00
W-M	Reclaimed Pond 3 cleaning	\$ 50,000.00
W-N	Repair Damaged Liner	\$ 15,000.00
W-O	Fence for Water/WW Plant Site	\$ 150,000.00
W-P	WTP Generator	\$ 250,000.00
W-Q	Remove HDPE Temporary Reclaimed Line	\$ 50,000.00
W-R	Pipe Rack for Distribution Pipe	\$ 25,000.00
W-S	Material Containment Concrete	\$ 25,000.00
W-T		
Next 5 Years Capital Improvements Total=		\$ 3,450,000.00
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
7	Sludge Processing	\$ 1,000,000.00
TOTAL=		\$ 6,600,000.00

Total of 10
Continuing Program

Sand needs to replaced and equipment inspected

Corrosion Control Program
May need to accelerate

250' 10" directional under Jungle Hut plus 1,200 LF of open cut 8"

DCDD FY 2024
CAPITAL IMPROVEMENTS

BRIDGE BUDGET			
Current FY Capital Improvements:			Cost
B-1	Bridge Tolling Equipment Upgrades - E Transit	\$	230,000.00
B-2	Expanded 4 way stop Design	\$	300,000.00
B-3	Toll Entry Control Arm	\$	35,000.00
B-4	Sunpass System Study	\$	48,000.00
B-5			
B-6			
		Current FY Capital Improvements Total=	\$ 613,000.00
Next 5 Years Capital Improvements			
B-A	Improve 4 way stop to a Signalized Intersection	\$	2,100,000.00
B-B	Signalization	\$	250,000.00
B-C	Potential switch to Sunpass Type System	TBD	
B-D	Replace Parkway/Bridge Lights	TBD	
		Next 5 Years Capital Improvements Total=	\$ 2,350,000.00

System is running slow. May speed up in July once the Loyalty cards are removed.

Safety. During lane switch/closing cars ignore canopy red light.

DCDD FY 2024
CAPITAL IMPROVEMENTS

GENERAL FUND BUDGET			
Current FY Capital Improvements:			Cost
G-1		\$	-
Current FY Capital Improvements Total=		\$	-
Next 5 Years Capital Improvements			
G-A	Office Carpet Replacement	\$	10,000.00
G-B	Server	\$	35,000.00
G-C	Conference Room Chairs	\$	3,000.00
G-D	Conference Room Furniture	\$	5,000.00
Next 5 Years Capital Improvements Total=		\$	53,000.00

DCDD FY 2024
CAPITAL IMPROVEMENTS

STORMWATER FUND BUDGET			
Current FY Capital Improvements:			Cost
S-1	Cleaning and Televising the System	\$	50,000.00
S-2			
Current FY Capital Improvements Total=		\$	50,000.00
Next 5 Years Capital Improvements			
S-A	Cleaning and Televising the System	\$	250,000.00
Next 5 Years Capital Improvements Total=		\$	250,000.00

DCDD VEHICLE/EQUIPMENT REPLACEMENT SCHEDULE

NO.	EQUIPMENT	IN SERVICE DATE	ANTICIPATED REPLACEMENT CYCLE (YEARS)	ORIGINAL COST	COMMENTS	FY24	FY25	FY26	FY27	FY28	FY29
1	FORD F-450 UTILITY TRUCK W/AUTOCRANE	2019	10	71,000							71,000
2	GATOR 2	2020	10	9,000							
3	GATOR	09-10	10	11,000					16,000		
4	JOHN DEERE BACKHOE/LOADER	07-08	15	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	26,000					35,000		
7	PICKUP TRUCK 5 - 2017 CHEVY SILVERADO F250	2017	10	26,000		80,000					
8	SKIFF MOTOR AND TRAILER - Carolina skiff w/Magic tilt	2009	15+	6,000			6,000				
9	PICKUP TRUCK 6 - PAUL'S OLD TRUCK	2018	10	28,000						28,000	
10	GENERATOR 1 - Generac*	2001		19,000		67,000					
11	PORTABLE PUMP 1 - Godwin	2013	10	36,000		56,000					
12	VACTOR TRAILER	2005		18,000							
13	Wach Valve Turner/Vactor	2021	10	80,000							
14	TOTE TRAILER - BIG TEX 5X8 1 AXLE	2021	10	2,000							
15	JETTER TRAILER - AMERICAN PRIDE/HUSTLER 10'	2016	10	25,000				25,000			
16	MINI TRACKHOE	2019	10	64,000							64,000
17	DUMPTRUCK	2019	10	78,000							78,000
18	PICKUP TRUCK 7 - 2020 CHEVY COLORADO (4X4)	2020	10	31,000							
19	TRACKHOE TRAILER	2019	10	7,000							7,000
20	Chevy 1500 CREW CAB PICKUP	2021	10	35,000							
TOTALS=				642,000		203,000	126,000	25,000	51,000	28,000	220,000
*Over 1 year lead time on a generator											
**Purchase through Bridge Fund											

DCDD PUMP STATION REHABILITATION SCHEDULE									
L/S No.	PUMP STATION	IN SERVICE DATE	ANTICIPATED COST	COMMENTS	FY24	FY25	FY26	FY27	FY28
1	Granada Dr.	1990	\$ -						
2	Granada Dr. and Vilano Ct.	1990	\$ -						
3	Rue Grande Mer	1990	\$ -						
4	Camino Del Mar (Main Road)	1990	\$ 175,000						
5	300 Camino Del Sol (Calle Del Sur)	1990	\$ -	Need to Raise					
6	Camino Del Rey (Triplex)	1990	\$ -						
7	La Costa	1995	\$ -						
8	Madeira	1991	\$ -	Need To Raise					
9	Hammock Dunes Sales Center	1993	\$ -						
10	34 Island Estates Parkway	1990	\$ -	Rehabbed in 2021					
11	84 Island Estates Parkway	1990	\$ 175,000					\$ 175,000	
12	128 Island Estates Parkway	1990	\$ 175,000	Helps Reclaimed Flushing	\$ 175,000				
13	172 Island Estates Parkway	1990	\$ 175,000	Helps Reclaimed Flushing		\$ 175,000			
14	San Gabriel	1990	\$ -						
15	Ocean Way South (Atlantic)	2000	\$ -						
16	Ocean Waay North (Cinnamon Beach)	2000	\$ -						
17	Northshore Ave	2000	\$ -						
18	Ocean Crest Way (C-5)	2000	\$ -						
19	Hammock Beach Parkway	2000	\$ 50,000						
20	North Oceanshore Blvd (A1A)	2000	\$ -						
21	Ocean Oaks Lane	2000	\$ -						
22	Yacht Harbor Drive North (Entrance)	2000	\$ -						
23	Yacht Harbor Drive South (By Condo)	2000	\$ -						
24	Island Estates (Pep Tank Guard House)	2000	\$ -						
25									
26									
27									
	TOTALS=		\$ 750,000		\$ 175,000	\$ 175,000	\$ -	\$ 175,000	\$ -

DCDD PONY PUMP INSTALLATION SCHEDULE

L/S No.	PUMP STATION	IN SERVICE DATE	ANTICIPATED REPLACEMENT FY	ANTICIPATED COST	COMMENTS	FY24	FY25	FY26
4	Hammock Beach Parkway	1990	2021	\$ 150,000				\$ 150,000
	Camino Del Mar		2023	\$ 150,000			\$ 150,000	
TOTALS=				\$ 300,000		\$ -	\$ 150,000	\$ 150,000

FUND BALANCES

WATER AND SEWER ACCOUNT		
W-1 STARTING BALANCE AS OF 7-1-23	\$	3,998,468.43
W-2 FY 23 EXPENDITURES	\$	(480,000.00)
W-3 FY 24 EXPENDITURES	\$	(2,108,000.00)
W-4 FY 25-29 EXPENDITURES	\$	(3,450,000.00)
W-5 CONTRIBUTIONS TO RESERVES 25-29	\$	1,500,000.00
W-6 POTENTIAL FEMA REIMBURSEMENTS	\$	2,520,000.00
W-7 FY 23 CONTRIBUTIONS TO RESERVES	\$	86,861.00
ENDING BALANCE=	\$	2,067,329.43

BRIDGE ACCOUNT		
Current FY Capital Improvements:	Cost	
B-1 STARTING BALANCE AS OF 7-1-23	\$	9,267,859.14
B-2 FY 23 EXPENDITURES	\$	(90,000.00)
B-3 FY 24 EXPENDITURES	\$	(613,000.00)
B-4 FY 25-29 EXPENDITURES	\$	(2,350,000.00)
B-5 CONTRIBUTIONS TO RESERVES 25-29	\$	1,250,000.00
ENDING BALANCE=	\$	7,464,859.14

STORMWATER FUND ACCOUNT		
Current FY Capital Improvements:	Cost	
S-1 STARTING BALANCE AS OF 7-1-23	\$	300,000.00
S-2 FY 23 EXPENDITURES	\$	(10,000.00)
S-3 FY 24 EXPENDITURES	\$	(50,000.00)
S-4 FY 25-29 EXPENDITURES	\$	(250,000.00)
S-5 CONTRIBUTIONS TO RESERVES 25-29	\$	425,000.00
S-6 TRANSFERS IN		
ENDING BALANCE=	\$	415,000.00

GENERAL FUND ACCOUNT		
Current FY Capital Improvements:	Cost	
G-1 STARTING BALANCE AS OF 7-1-23	\$	100,000.00
G-2 FY 23 EXPENDITURES	\$	-
G-3 FY 24 EXPENDITURES	\$	-
G-4 FY 25-29 EXPENDITURES	\$	(53,000.00)
G-5 CONTRIBUTIONS TO RESERVES 25-29	\$	25,000.00
G-6 TRANSFERS IN	\$	-
ENDING BALANCE=	\$	72,000.00

TOTAL ALL FUNDS= \$ 9,604,188.57

C.

- Engineer Report

Standby, Emergency Pumps – Lift Station Rehabilitation

Priority 5 Facilities (2021-22): LS-8, Madeira Ct. – CPH Engineers provided an engineering proposal for performance of design and survey related services. Received submittal of engineering plans and provided additional review comments for lift station electrical and piping upgrades. Additional consultant field survey completed 12/1/2022. Received updated plans for Lift Station 8 rehabilitation in early February, comments provided to consultant to include request for LS-8 facility plans be combined with Lift Station 12 (see below) for advertising and bidding a single contract. Provided response to Engineer inquiry regarding replacement piping material. Awaiting final plans.

Priority 6 Facilities (2022-23): LS-12, 128 IE Pkwy Status: CPH Engineers provided an engineering proposal for performance of design and survey related services in the amount of \$33,700 for rehabilitation of the lift station facility. A purchase order was issued to CPH on October 18, 2022, for the scope of work contained in the engineering proposal. Consultant performed initial field survey on 12/1/2022. Received preliminary plans on 1/30/2023 and provided comments. Received pump computations for evaluating available pumping system upgrades and selected pump desired for input to final plan set. Awaiting receipt of final plans and specifications for eventual bid advertisement.

Reclaimed System – Damage / FEMA/ FDEM Grant Activities

Impacts to the District's 12-inch reclaimed main during Hurricane Nicole were described and forwarded to Flagler County for inclusion with a listing of other county-wide damages being prepared for FEMA consideration.

The Board on January 13, 2023, authorized a Task Order for CDM Smith to perform data collection (survey), engineering design, permitting, funding, and bidding assistance for both repair and relocation phases for the District's 12-inch reclaimed water main. The District has been determined by FEMA as eligible for receipt of public assistance pending successful grant application completion. The Board, on February 10, 2023, authorized a resolution declaring repair of the 12-inch reclaimed main damaged by Hurricane Nicole an emergency. CDM provided District with preliminary plans for the 12-inch repair project on 2/10/23 and forwarded to FDEP along with a request for permit determination. A Field Permit for Minor Excavation and Utility Repair was issued by FDEP on March 3, 2023. Final Engineering Plans and Request for Quotes packets were completed and forwarded to four qualified and local underground contractors. One quote was received in the amount of \$238,750 from Hazen Construction. A Notice of Award and Purchase Order was issued to the contractor on March 21, 2023. Various project data and information related to the Request for Public Assistance was uploaded to the FEMA Portal and additional information was requested by FEMA for evaluation of DCDD eligibility for public

assistance. Upon FEMA review of follow-up information provided by DCDD, FEMA indicated DCDD was determined eligible for public financial assistance.

Staff prepared additional subgrant agreement and risk assessment questionnaire for Florida Dept. of Emergency Management (FDEM) review and execution. Staff also successfully registered the Dunes CDD on the U.S. federal government's System for Award Management (SAM) as required for funding initiatives.

Staff received 60% Plans & Specifications from consultant and held meetings with HDOA, HDGC, and Porto Mar HOA to discuss project configuration and easement needs. Staff forwarded FEMA project construction estimate prepared by consultant for a requested rebuild-in-original-location scenario for project mitigation funding considerations. A tabletop inspection is scheduled to be performed by FEMA team on July 7 to review DCDD's project design and cost estimate submittals. Staff requested FEMA confirmation of payment schedule for the emergency project reimbursement, response indicates project and payment schedule approvals are not yet confirmed. Staff followed up with FDEM who indicated the Subgrant Agreement has been signed by the Governor's authorized representative and we should receive copy of the signed agreement soon.

WTP Ground Storage Tank (GST) Cleaning & Inspection

Staff coordinated draining, cleaning, and inspection of the District's 750,000-gallon GST with the tank manufacturer, CROM LLC, during the week of November 14. Engineering reports were forwarded to FDEP in mid-January. Upon receipt of scope of work and price proposals from CROM and Tnemec coatings in the amount of \$142,765 for recommended repairs, staff has requested meeting with CROM management to discuss ongoing expense for floor/ wall connection coatings work related to previous tank deficiencies and leaking realized during the original construction activity. Discussed ongoing leak membrane replacement cost concerns with CROM Executives. Awaiting revised proposal for budgetary needs assessment and scheduling. CROM scheduled to remove tank exterior coating on portions of tank for further observation at no charge to Dunes CDD week of July 10. Findings will determine future rehabilitation strategies.

Neptune R900 Collector Automated Meter Reading System Installation

Ferguson Water Works, in conjunction with Neptune Technology Group and Tower Systems completed installation and start-up of the Neptune R900 Gateway Automated Meter Reading System and ancillary components during the week of June 5-9, 2023. Project included preparation and approval of design plans and structural computations for bridge-mounted installation of gateway transmitter/ receiver, solar panel/ battery power, and omni-directional antenna and grounding system. System is located on the southerly side of Hammock Dunes Bridge near

immediately northeasterly of the existing Flagler County weather station. A new pole structure supports the gateway and solar power system and is mounted to structural steel plates connected to bridge pier structure below. Design computations illustrate installation is configured to meet pertinent hurricane wind loads. Staff received training from Neptune Technology Group on software platform on June 13.

Water/ Wastewater/ Stormwater/ CUP Regulatory Activities

The Dunes CDD Public Water System ID #2184259 – Consumer Confidence Report (Annual Water Quality Report 2022) was prepared and forwarded to FDEP for review and acceptance prior to distribution to customers. The draft report provides information and results of specific potable water sampling and testing activities performed throughout the year as required by the Florida Dept. of Environmental Protection (FDEP) and Environmental Protection Agency (EPA). The DCDD received FDEP approval for distribution of the report on April 25, 2023. The report was mailed to all customers as an attachment to the May billing statement in early June. A subsequent certification of delivery was prepared by staff and forwarded to FDEP on June 21, 2023. The certification provides confirmation to the FDEP that distribution of the report is in accordance with public notification standards and ensures widest dissemination of the information to our customers.

A triannual industrial wastewater inspection of the Dunes CDD Water Treatment Plant Reverse Osmosis Concentrate Disposal System was scheduled and conducted by FDEP and staff on May 9, 2023. The system was inspected for review of staff performance of operating standards and reporting of various sampling, analysis, and equipment calibration activities. FDEP compliance evaluation inspection findings were received on June 26, 2023. Inspection report findings indicate all applicable facility evaluation areas are operating in compliance except the area of effluent quality. The out of compliance determination for the effluent quality evaluation area is a result of six (6) minor exceedances being properly reported to the Department by operations staff over the past several years. No further corrective actions were identified noting the facility submitted notifications and description of potential causes for the exceedances with additional notation that current effluent parameters are satisfactory.

D.



FISCAL YEAR 2023 TOLL REVENUES

	REVENUES						VEHICLES TRIPS						\$/VEHICLE
		BRIDGE	%	TOTAL	PREVIOUS	% CHANGE		PREVIOUS	% CHANGE		BRIDGE	TURN ARND/	
MONTH	CASH	PASS	CASH/ BPASS	MONTHLY COLLECTIONS	YEAR COLLECTIONS	FROM PRIOR YEAR	TOTAL	VEHICLES	FROM PRIOR YEAR	CASH	PASS	VIOLATION/ EMPLOYEE	
OCTOBER 2022	\$ 73,331.00	\$ 61,052.66	120.11%	\$ 134,383.66	\$ 148,593.33	-10.57%	185,818	179,283	3.65%	35,691	118,932	31,195	\$ 0.723200
NOVEMBER 2022	\$ 95,806.50	\$ 62,508.71	153.27%	\$ 158,315.21	\$ 135,361.24	14.50%	171,147	167,804	1.99%	31,259	122,248	17,640	\$ 0.925025
DECEMBER 2022	\$ 107,701.00	\$ 71,004.18	151.68%	\$ 178,705.18	\$ 146,232.23	18.17%	178,150	179,602	-0.81%	35,173	139,409	3,568	\$ 1.003116
JANUARY 2023	\$ 101,272.00	\$ 74,810.03	135.37%	\$ 176,082.03	\$ 135,598.57	22.99%	183,805	170,940	7.53%	33,067	147,149	3,589	\$ 0.957983
FEBRUARY 2023	\$ 109,290.00	\$ 73,523.38	148.65%	\$ 182,813.38	\$ 144,778.30	20.81%	183,374	177,858	3.10%	35,760	144,771	2,843	\$ 0.996943
MARCH 2023	\$ 141,386.00	\$ 82,672.69	171.02%	\$ 224,058.69	\$ 177,736.35	20.67%	212,527	206,769	2.78%	46,252	162,886	3,389	\$ 1.054260
APRIL 2023	\$ 127,479.00	\$ 78,299.71	162.81%	\$ 205,778.71	\$ 172,944.14	15.96%	198,811	200,588	-0.89%	41,675	154,064	3,072	\$ 1.035047
MAY 2023	\$ 125,710.00	\$ 78,644.16	159.85%	\$ 204,354.16	\$ 174,101.58	14.80%	197,927	195,849	1.06%	41,067	153,707	3,153	\$ 1.032472
JUNE 2023	\$ 129,515.00	\$ 73,987.19	175.05%	\$ 203,502.19	\$ 171,216.13	15.87%	189,849	188,379	0.78%	42,401	144,438	3,010	\$ 1.071916
JULY 2023					\$ 189,157.37			197,679					
AUGUST 2023					\$ 162,643.19			183,191					
SEPTEMBER 2023					\$ 134,455.89			158,045					
					\$ 1,892,818.32			2,205,987	-22.87%				
TOTALS=	\$ 1,011,490.50	\$ 656,502.71		\$ 1,667,993.21			1,701,408			342,345	1,287,604	71,459	
PERCENT OF TOTAL=	60.6%	39.4%		Previous YTD=	\$ 1,235,345.74		Previous YTD=	1,478,693		20.1%	75.7%	4.2%	
AVERAGES=	\$ 112,387.83	\$ 72,944.75	153.09%	\$ 185,332.58			189,045			38,038	143,067	7,940	
12 MONTH PROJECTION=	\$ 1,348,654.00	\$ 875,336.95		\$ 2,223,990.95			2,268,544			456,460	1,716,805	95,279	
FY 23 BUDGETED PROJECTION=	\$ 2,115,000												
	12345	=Revised number											
Loyalty Cards:				Credit Cards were placed in the booths on July 22, 2020									
First sale 5-22-2019	10 for \$10												
Last Sale 6-25-2022													
Hurricane Ian - Tolls suspended 9-28-22 at 6:00 am and booth equipment removed.													
Equipment was placed in booths on 9-30-22 so treadle was counting cars, hence increased violations for September & October.													
Tolls reinstated 10-6-22 at 6:00 am.													
Cash tolls increased on 11-1-22													
Hurricane Nicole - Tolls Suspended 11-8-22 at 10:00 pm reinstated 11-12-22 at 6:00 am.													
Equipment remained in the booths entire time to treadle was counting cars, hence increased violations for November.													

E.



DUNES COMMUNITY DEVELOPMENT DISTRICT									
FY 2023 ADDITIONAL BUDGET ITEMS									
		FUND CLASSIFICATION					BOARD MEETING		
ITEM	AUTHORIZED EXPENDITURES	GENERAL	BRIDGE	W&S	STORMWATER	TOTAL	CLASSIFICATION	AUTHORIZED/DISCUSSED	NOTES
1	Blue Heron Pump Enclosure Engineering				\$ 19,000.00	\$ 19,000.00	CAPITAL	11/4/2022	
2	Water Plant Generator Repair					\$ -	O&M	10/14/2022	TBD
3	Bridge Insurance Deductable - Lynda Howes Claim		\$ 20,000.00			\$ 20,000.00	ADMIN	11/4/2022	Deductable is \$25,000
4	Hammock Beach Circle Stormline Cleaning				\$ 22,635.00	\$ 22,635.00	O&M	11/4/2022	
5	Reclaimed Line Emergency Repair/Relocation Design			\$ 144,480.00		\$ 144,480.00	CAPITAL	1/13/2023	
6	Well 5 - Casing leak investigation			\$ 18,500.00		\$ 18,500.00	CAPITAL	1/13/2023	
7	Well 5 - Motor replaced			\$ 11,900.00		\$ 11,900.00	CAPITAL	2/10/2023	
8	Well 5 - Casing/Wellhead Repair			\$ 37,500.00		\$ 37,500.00	CAPITAL	2/10/2023	
9	Well 5 - Air Valve			\$ 1,000.00		\$ 1,000.00	CAPITAL	4/14/2023	Anti Siphoning Valve
10	PLC Replacement			\$ 35,252.00		\$ 35,252.00	CAPITAL	2/10/2023	Part of larger \$110,000 project, needed
11	12" Reclaimed line destroyed by Hurricane Nicole relocation			\$ 238,750.00		\$ 238,750.00	O&M	12/9/2022	due to long lead times.
12	Reclaimed Pump Motor			\$ 16,400.00		\$ 16,400.00	CAPITAL	6/9/2023	
13	Cypresswood Stormline Cleaning				\$ 10,240.00	\$ 10,240.00	O&M	6/9/2023	
	SUB-TOTALS=	\$ -	\$ 20,000.00	\$ 503,782.00	\$ 51,875.00	\$ 575,657.00			
	UPCOMING ITEMS								
i.									
ii.									
iii.									
	SUB-TOTALS=	\$ -	\$ -	\$ -	\$ -	\$ -			
	GRAND TOTAL ALL IDENTIFIED ITEMS=	\$ -	\$ 20,000.00	\$ 503,782.00	\$ 51,875.00	\$ 575,657.00			
	POTENTIALLY ABSORBABLE WITH EXISTING BUDGET								
A	Insurance Policy Increase	\$ 16,631.00					ADMIN	11/4/2022	Budget \$293,884 Actual \$310,515 Bridge
B									line item increased \$70k
	SUB-TOTALS=	\$ 16,631.00	\$ -	\$ -	\$ -	\$ -			

F.

DUNES
COMMUNITY DEVELOPMENT DISTRICT

Unaudited Financial Statements
as of
May 31, 2023

Board of Supervisors Meeting
July 14, 2023

DUNES COMMUNITY DEVELOPMENT DISTRICT

BALANCE SHEET

May 31, 2023

	Major Fund
	General
<u>ASSETS:</u>	
Cash	\$152,967
Assessments Receivable	\$621
Investments	\$145
TOTAL ASSETS	<u>\$153,734</u>
<u>LIABILITIES AND FUND BALANCES:</u>	
Liabilities:	
Accounts Payable	\$1,365
Due to Other Funds	\$22,395
TOTAL LIABILITIES	<u>\$23,760</u>
Fund Balances:	
Assigned:	
Current year's expenditures	\$168,126
Unassigned	(\$38,152)
TOTAL FUND BALANCES	<u>\$129,973</u>
TOTAL LIABILITIES & FUND BALANCE	<u>\$153,734</u>

DUNES COMMUNITY DEVELOPMENT DISTRICT

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the Period Ended May 31, 2023

EXPENSE CODE	DESCRIPTION	GENERAL FUND BUDGET	PRORATED BUDGET THRU 05/31/23	ACTUAL THRU 05/31/23	VARIANCE
REVENUES:					
001.300.31900.10000	Maintenance Taxes	\$129,535	\$129,535	\$128,221	(\$1,314)
001.300.36100.11000	Interest Income	\$1,000	\$667	\$3,181	\$2,514
TOTAL REVENUES		\$130,535	\$130,202	\$131,402	\$1,200
EXPENDITURES:					
<u>Administrative</u>					
001.310.51300.11000	Supervisor Fees	\$14,000	\$9,333	\$7,400	\$1,933
001.310.51300.21000	FICA Expense	\$1,071	\$714	\$566	\$148
001.310.51300.31100	Engineering/Software Services	\$5,000	\$3,333	\$0	\$3,333
001.310.51300.31500	Attorney	\$11,000	\$7,333	\$8,340	(\$1,007)
001.310.51300.32000	Collection Fees/Payment Discount	\$12,000	\$12,000	\$7,155	\$4,845
001.310.51300.32200	Annual Audit	\$3,400	\$2,267	\$0	\$2,267
001.310.51300.34000	Management Fees	\$9,800	\$6,533	\$6,533	(\$0)
001.310.51300.35100	Computer Time	\$1,000	\$667	\$667	\$0
001.310.51300.40000	Travel Expenses	\$1,000	\$667	\$0	\$667
001.310.51300.42000	Postage & Express Mail	\$3,200	\$2,133	\$2,385	(\$252)
001.310.51300.42500	Printing	\$2,500	\$1,667	\$968	\$699
001.310.51300.45000	Insurance	\$21,299	\$21,299	\$24,841	(\$3,542)
001.310.51300.48000	Advertising Legal & Other	\$3,000	\$2,000	\$221	\$1,779
001.310.51300.49000	Bank Charges	\$1,000	\$667	\$166	\$501
001.310.51300.49100	Contingencies	\$6,000	\$4,000	\$5,550	(\$1,550)
001.310.51300.51000	Office Supplies	\$1,000	\$667	\$210	\$457
001.310.51300.54000	Dues, Licenses & Subscriptions	\$1,000	\$667	\$422	\$245
001.320.53800.12000	Salaries	\$96,312	\$62,973	\$62,515	\$458
001.320.53800.21000	FICA Taxes	\$8,547	\$5,588	\$4,624	\$964
001.320.53800.22000	Pension Expense	\$7,705	\$5,137	\$4,796	\$341
001.320.53800.23000	Health Insurance Benefits	\$16,282	\$10,855	\$11,599	(\$744)
001.320.53800.24000	Workers Comp Insurance	\$1,774	\$1,183	\$1,322	(\$140)
001.320.53800.64000	Capital Improvements	\$2,500	\$2,500	\$2,500	\$0
TOTAL ADMINISTRATIVE		\$230,389	\$164,181	\$152,781	\$11,401
<u>General System Maintenance</u>					
001.320.53800.46200	Landscaping	\$35,000	\$23,333	\$20,374	\$2,960
001.320.53800.46000	Building Maintenance	\$30,000	\$20,000	\$31,183	(\$11,183)
001.320.53800.46300	Tree & Shrub Removal	\$8,500	\$5,667	\$1,028	\$4,639
001.320.53800.49300	R&R-Equipment	\$1,000	\$667	\$0	\$667
TOTAL GENERAL SYSTEM MAINTENANCE		\$74,500	\$49,667	\$52,584	(\$2,918)
TOTAL EXPENDITURES		\$304,889	\$213,848	\$205,365	\$8,483
Excess (deficiency) of revenues over (under) expenditures		(\$174,354)	(\$83,646)	(\$73,963)	\$9,683
<u>Other Financing Sources/(Uses)</u>					
001.300.38100.10000	Interfund Transfer (From Bridge Fund)	\$6,228	\$6,228	\$6,228	\$0
TOTAL OTHER FINANCING SOURCES/(USES)		\$6,228	\$6,228	\$6,228	\$0
Net change in fund balance		(\$168,126)	(\$77,418)	(\$67,735)	\$9,683
FUND BALANCE - BEGINNING		\$168,126		\$197,708	
FUND BALANCE - ENDING		\$0		\$129,973	

DUNES COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF NET POSITION - PROPRIETARY FUNDS

	9/30/2022-Unaudited Major Funds			4/30/23 Major Funds			5/31/23 Major Funds			
	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	Water, Sewer and Effluent Reuse Enterprise Fund	Intracoastal Waterway Bridge Enterprise Fund	Stormwater Fee Enterprise Fund	Total
<u>ASSETS:</u>										
Current Assets:										
Cash and Cash Equivalents:										
Cash - Operating Account	\$262,985	\$224,656	\$339,088	\$198,222	\$321,736	\$11,141	\$461,939	\$405,946	\$67,806	\$935,691
Cash - On Hand	---	\$2,800	---	---	\$2,800	---	---	\$2,800	---	\$2,800
Petty Cash	---	\$1,330	---	---	\$912	---	---	\$871	---	\$871
Investments:										
State Board - Surplus Funds	\$4,373,775	\$9,926,696	---	\$4,355,922	\$9,425,983	\$371,989	\$6,657	\$14,848	\$586	\$22,092
Raymond James - Enhanced Savings	---	---	---	---	---	---	\$3,981,893	\$9,229,620	\$300,000	\$13,511,513
Raymond James - Money Market	---	---	---	---	---	---	\$573	\$1,147	---	\$1,720
State Board - Community Projects	---	---	---	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Receivables										
Utility Billing	\$304,729	---	---	\$330,676	---	\$0	\$310,267	---	\$0	\$310,267
FSA Receivable	---	\$2,089	---	---	\$4,191	\$0	---	\$3,961	\$0	\$3,961
Unbilled Accounts Receivable	\$127,779	---	---	---	---	---	---	---	---	\$0
Due from Other Sources	\$19,513	\$2,231	---	---	---	\$0	---	---	\$0	\$0
Due from Other Funds	---	\$43,655	\$95	\$514	\$119,698	\$37,651	\$728	\$238,972	\$75,679	\$315,378
Noncurrent Assets:										
Prepays	\$156,233	\$133,908	\$26,058	---	---	---	---	\$14,853	---	\$14,853
Deposits	\$1,000	---	---	\$1,000	---	\$0	\$1,000	---	\$0	\$1,000
Capital Assets:										
Land	\$875,488	\$85,000	---	\$875,488	\$85,000	\$0	\$875,488	\$85,000	\$0	\$960,488
Plant-Expansion (Net)	\$3,930,991	---	---	\$3,930,991	---	\$0	\$3,930,991	---	\$0	\$3,930,991
Maintenance Building (Net)	\$36,041	---	---	\$36,041	---	\$0	\$36,041	---	\$0	\$36,041
Equipment (Net)	\$592,151	\$9,702	---	\$592,151	\$9,702	\$0	\$592,151	\$9,702	\$0	\$601,853
Roadways (Net)	---	\$1,313,041	---	---	\$1,313,041	\$0	---	\$1,313,041	\$0	\$1,313,041
Bridge Facility (Net)	---	\$6,740,629	---	---	\$6,740,629	\$0	---	\$6,740,629	\$0	\$6,740,629
Improvements Other than Buildings (Net)	\$13,290,030	---	---	\$13,290,030	---	\$0	\$13,290,030	---	\$0	\$13,290,030
Construction in Progress	\$7,509,417	\$0	---	\$7,509,417	\$0	\$0	\$7,509,417	\$0	\$0	\$7,509,417
TOTAL ASSETS	\$31,480,131	\$18,485,736	\$365,241	\$31,120,452	\$18,023,691	\$420,781	\$30,997,175	\$18,061,389	\$444,071	\$49,502,635
<u>LIABILITIES:</u>										
Current Liabilities:										
Accounts Payable	\$88,353	\$129,774	---	\$349,656	\$24,230	\$8,793	\$127,421	\$12,565	\$12,565	\$152,550
Retainage Payable	---	---	\$26,058	---	---	\$0	---	---	\$0	\$0
Due to Other Funds	\$18,014	---	---	\$137,263	---	\$12,559	\$268,539	---	\$24,444	\$292,983
Noncurrent Liabilities:										
Utility Deposits	\$1,347	---	---	\$1,347	---	\$0	\$1,347	---	\$0	\$1,347
Customer Refunds Due	\$3,350	---	---	\$3,350	---	\$0	\$3,350	---	\$0	\$3,350
Prepaid Connection Fees	\$709,573	---	---	\$692,073	---	\$0	\$692,073	---	\$0	\$692,073
Deferred Toll Revenue ⁽²⁾	---	\$568,240	---	---	\$568,240	\$0	---	\$568,240	\$0	\$568,240
TOTAL LIABILITIES	\$820,636	\$698,014	\$26,058	\$1,183,689	\$592,470	\$21,352	\$1,092,730	\$580,805	\$37,009	\$1,710,543
<u>NET POSITION</u>										
Net Invested in Capital Assets	\$26,234,118	\$8,148,371	\$0	\$26,234,118	\$8,148,371	\$0	\$26,234,118	\$8,148,371	\$0	\$34,382,489
Unrestricted	\$4,425,377	\$9,639,351	\$339,183	\$3,702,645	\$9,282,850	\$399,429	\$3,670,328	\$9,332,213	\$407,062	\$13,409,603
TOTAL NET POSITION	\$30,659,495	\$17,787,722	\$339,183	\$29,936,763	\$17,431,221	\$399,429	\$29,904,446	\$17,480,584	\$407,062	\$47,792,092

⁽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 May 31, 2023

EXPENDITURE CODE	DESCRIPTION	WATER/SEWER FUND BUDGET	PRORATED BUDGET THRU 05/31/23	ACTUAL THRU 05/31/23	VARIANCE
OPERATING REVENUES:					
041.300.34300.30000	Water Revenue	\$1,171,850	\$781,233	\$690,725	(\$90,508)
041.300.34300.50000	Sewer Revenue	\$994,285	\$662,856	\$613,530	(\$49,327)
041.300.34300.76000	Irrigation/Effluent	\$1,324,478	\$882,985	\$777,329	(\$105,656)
041.300.34300.10000	Meter Fees	\$32,389	\$21,592	\$15,000	(\$6,592)
041.300.34300.10100	Connection Fees - W, S & I (75 units)	\$74,905	\$49,937	\$9,000	(\$40,937)
041.300.36900.10000	CPC Effluent Agreement	\$40	\$40	\$40	\$0
041.300.34900.10200	Backflow Preventor/Misc.	\$3,507	\$2,338	\$1,709	(\$629)
041.300.36900.10000	Misc. Income / Penalty	\$30,000	\$20,000	\$8,796	(\$11,204)
TOTAL OPERATING REVENUES		\$3,631,453	\$2,420,982	\$2,116,129	(\$304,853)
OPERATING EXPENSES					
<u>Administrative</u>					
041.310.51300.31100	Engineering	\$50,000	\$33,333	\$31,544	\$1,789
041.310.51300.31500	Attorney	\$5,000	\$3,333	\$409	\$2,924
041.310.51300.32200	Annual Audit	\$7,650	\$5,100	\$0	\$5,100
041.310.51300.34000	Management Fees	\$22,050	\$14,700	\$14,700	\$0
041.310.51300.40000	Travel Expenses	\$17,000	\$11,333	\$9,786	\$1,548
041.310.51300.42000	Postage & Express Mail	\$6,000	\$4,000	\$2,241	\$1,759
041.310.51300.42500	Printing & Mailing Utility Bills	\$19,000	\$12,667	\$10,046	\$2,621
041.310.51300.48000	Advertising Legal & Other	\$5,000	\$3,333	\$0	\$3,333
041.310.51300.49000	Bank Charges	\$5,000	\$3,333	\$207	\$3,126
041.310.51300.49100	Contingencies	\$15,000	\$10,000	\$3,538	\$6,462
041.310.51300.51000	Office Supplies and Equipment	\$18,000	\$12,000	\$7,394	\$4,606
041.310.51300.54000	Dues, Licenses & Subscriptions	\$11,000	\$7,333	\$6,609	\$724
041.310.51300.54200	Permits Fees WTP & WWTP	\$10,000	\$6,667	\$9,600	(\$2,933)
041.310.51300.55000	Land Leases & Easement Fees	\$13,000	\$13,000	\$12,851	\$149
041.310.53600.12000	Salaries, including Overtime	\$849,350	\$555,344	\$560,746	(\$5,402)
041.310.53600.21000	FICA Taxes	\$75,371	\$49,281	\$41,453	\$7,828
041.310.53600.22000	Pension Plan	\$67,948	\$45,299	\$39,619	\$5,680
041.310.53600.23000	Insurance Benefits (Medical)	\$143,585	\$95,723	\$80,669	\$15,054
041.310.53600.24000	Workers Compensation Insurance	\$15,645	\$10,430	\$11,662	(\$1,232)
041.310.53600.25000	Unemployment Benefits	\$5,000	\$3,333	\$0	\$3,333
041.310.53600.25000	Bad Debt Expense	\$1,000	\$667	\$0	\$667
041.310.53600.41000	Telephone	\$50,000	\$33,333	\$31,049	\$2,285
041.310.53600.41002	Payment Processing Service	\$15,000	\$10,000	\$9,044	\$956
041.310.53600.44000	Equipment Rentals & Leases	\$7,000	\$4,667	\$5,520	(\$853)
041.310.53600.45000	Insurance	\$117,144	\$117,144	\$136,627	(\$19,482)
041.310.53600.46100	Repair and Maintenance for Vehicles	\$20,000	\$13,333	\$6,856	\$6,477
041.310.53600.52000	Supplies/Equipment General	\$7,000	\$4,667	\$3,158	\$1,509
041.310.53600.52010	Tools	\$15,000	\$10,000	\$1,821	\$8,179
041.310.53600.52055	Uniforms/Supplies/Services	\$14,000	\$9,333	\$10,419	(\$1,086)
041.310.53600.52100	Fuel for Vehicles	\$7,000	\$4,667	\$10,219	(\$5,552)
041.310.53600.54100	Training & Travel Expenses	\$8,000	\$5,333	\$3,663	\$1,670
TOTAL ADMINISTRATIVE		\$1,621,744	\$1,112,689	\$1,061,450	\$51,239

DUNES COMMUNITY DEVELOPMENT DISTRICT

Water and Sewer Fund-Proprietary Fund Statement of Revenues, Expenses and Changes in Net Position For the Period Ended May 31, 2023

EXPENDITURE CODE	DESCRIPTION	WATER/SEWER FUND BUDGET	PRORATED BUDGET THRU 05/31/23	ACTUAL THRU 05/31/23	VARIANCE
<u>Water System</u>					
041.320.53600.34800	Water Quality Testing	\$33,000	\$22,000	\$16,913	\$5,087
041.320.53600.43000	Electric	\$125,000	\$83,333	\$98,010	(\$14,677)
041.320.53600.43100	Bulk Water Purchases	\$20,000	\$13,333	\$591	\$12,743
041.320.53600.44000	Equipment Rentals & Leases	\$1,000	\$667	\$0	\$667
041.320.53600.46000	Plant Maintenance Repair and Equipment	\$150,000	\$100,000	\$163,106	(\$63,106)
041.320.53600.46050	Distribution System Maintenance Repair and Equip.	\$35,000	\$23,333	\$36,628	(\$13,294)
041.320.53600.52000	Plant Operating Supplies	\$25,000	\$16,667	\$8,986	\$7,680
041.320.53600.52200	Chlorine & Other Chemicals	\$250,000	\$166,667	\$214,256	(\$47,590)
041.320.53600.61000	Meters New & Replacement	\$50,000	\$33,333	\$100,922	(\$67,589)
TOTAL WATER SYSTEM		\$689,000	\$459,333	\$639,412	(\$180,078)
<u>Sewer System</u>					
041.330.53600.34800	Water Quality Testing	\$27,000	\$18,000	\$13,949	\$4,051
041.330.53600.34900	Sludge Disposal	\$70,000	\$46,667	\$61,791	(\$15,124)
041.330.53600.43000	Electric	\$68,000	\$45,333	\$49,725	(\$4,391)
041.330.53600.44000	Equipment Rentals & Leases	\$1,000	\$667	\$392	\$275
041.330.53600.46000	Plant Maintenance Repair and Equipment	\$135,000	\$90,000	\$121,248	(\$31,248)
041.330.53600.46050	Collection System Maintenance Repair and Equip.	\$25,000	\$16,667	\$11,466	\$5,201
041.330.53600.46075	Lift Station Repair and Maintenance	\$60,000	\$40,000	\$38,213	\$1,787
041.330.53600.52000	Plant Operating Supplies	\$12,000	\$8,000	\$3,602	\$4,398
041.330.53600.52200	Chlorine & Other Chemicals	\$50,000	\$33,333	\$26,957	\$6,376
TOTAL SEWER SYSTEM		\$448,000	\$298,667	\$327,343	(\$28,676)
<u>Irrigation System</u>					
041.340.53600.34800	Water Quality Testing	\$3,000	\$2,000	\$0	\$2,000
041.340.53600.43000	Electric	\$75,000	\$50,000	\$47,728	\$2,272
041.340.53600.43300	Effluent (Reclaimed Water) Purchases	\$140,000	\$93,333	\$116,971	(\$23,638)
041.340.53600.44000	Equipment Rentals & Leases	\$40,000	\$26,667	\$15,124	\$11,543
041.340.53600.46000	Plant Maintenance Repair and Equipment	\$100,000	\$66,667	\$46,056	\$20,611
041.340.53600.46050	Distribution System Maintenance Repair/Equip.	\$35,000	\$23,333	\$31,450	(\$8,117)
041.340.53600.61000	Meters New & Replacement	\$60,000	\$40,000	\$40,966	(\$966)
TOTAL IRRIGATION SYSTEM		\$453,000	\$302,000	\$298,294	\$3,706
<u>Contribution to Reserves</u>					
041.310.51300.63100	Renewal and Replacement	\$260,583	\$173,722	\$173,722	\$0
TOTAL CONTRIBUTIONS TO RESERVES		\$260,583	\$173,722	\$173,722	\$0
TOTAL OPERATING EXPENSES		\$3,472,327	\$2,346,411	\$2,500,220	(\$153,810)
OPERATING INCOME (LOSS)		\$159,126	\$74,571	(\$384,091)	(\$458,662)
<u>NON OPERATING REVENUE (EXPENSES)</u>					
041.300.36900.10200	Non Operating Revenue - Capital Expansion	\$873,874	\$582,583	\$0	(\$582,583)
041.300.22300.10000	Connection Fees - W/S	(\$50,000)	(\$33,333)	\$0	\$33,333
041.300.36100.10000	Interest Income	\$7,000	\$4,667	\$124,374	\$119,708
041.310.51300.64000	Capital Improvements	(\$990,000)	(\$660,000)	(\$669,055)	(\$9,055)
TOTAL NON OPERATING REVENUE (EXPENSES)		(\$159,126)	(\$106,084)	(\$544,680)	(\$438,596)
CHANGE IN NET POSITION		\$0	(\$31,513)	(\$928,771)	(\$897,259)
TOTAL NET POSITION - BEGINNING		\$0		\$24,801,989	
NOTAL NET POSITION - ENDING		\$0		\$23,873,218	

DUNES COMMUNITY DEVELOPMENT DISTRICT

Bridge Fund - Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended May 31, 2023

EXPENSE CODE	DESCRIPTION	BRIDGE FUND BUDGET	PRORATED BUDGET THRU 05/31/23	ACTUAL THRU 05/31/23	VARIANCE
OPERATING REVENUES:					
042.300.34900.10000	Toll Collections/Book Sales	\$2,115,000	\$1,410,000	\$1,524,540	\$114,540
042.300.36900.10000	Miscellaneous Income	\$14,000	\$9,333	\$14,338	\$5,005
TOTAL OPERATING REVENUES		\$2,129,000	\$1,419,333	\$1,538,878	\$119,545
OPERATING EXPENSES					
<u>Administrative</u>					
042.310.51300.31100	Engineering	\$5,000	\$3,333	\$158	\$3,176
042.310.51300.31500	Attorney	\$5,000	\$3,333	\$5,027	(\$1,693)
042.310.51300.32200	Annual Audit	\$5,950	\$3,967	\$0	\$3,967
042.310.51300.34000	Management Fees	\$17,150	\$11,433	\$11,433	(\$0)
042.310.51300.49000	Bank Charges	\$6,000	\$4,000	\$1,438	\$2,562
042.310.51300.49100	Contingencies	\$5,000	\$3,333	\$256	\$3,077
TOTAL ADMINISTRATIVE		\$44,100	\$29,400	\$18,312	\$11,088
<u>Toll Facility</u>					
042.320.54900.12000	Salaries	\$623,052	\$407,380	\$418,441	(\$11,061)
042.320.54900.21000	FICA Taxes	\$53,397	\$34,914	\$31,175	\$3,739
042.320.54900.22000	Pension Plan	\$37,476	\$24,504	\$19,909	\$4,594
042.320.54900.23000	Insurance Benefits (Medical)	\$79,194	\$52,796	\$31,779	\$21,016
042.320.54900.24000	Workers Compensation Insurance	\$8,629	\$5,752	\$6,432	(\$680)
042.320.54900.34300	Contractual Support	\$75,000	\$50,000	\$30,924	\$19,076
042.320.54900.34500	Payroll Processing Fee	\$34,000	\$22,667	\$23,078	(\$412)
042.320.54900.34600	Credit Card Processing Fee	\$40,000	\$26,667	\$33,870	(\$7,204)
042.320.54900.40000	Travel Expenses	\$500	\$333	\$0	\$333
042.320.54900.41000	Telephone	\$8,000	\$5,333	\$7,350	(\$2,017)
042.320.54900.42500	Printing	\$6,000	\$4,000	\$7,756	(\$3,756)
042.320.54900.43000	Utility Services	\$20,000	\$13,333	\$11,885	\$1,449
042.320.54900.45000	Insurance	\$106,495	\$106,495	\$124,206	(\$17,711)
042.320.54900.45001	Insurance Claims	\$0	\$0	\$0	\$0
042.320.54900.46000	Repairs & Maintenance	\$88,000	\$58,667	\$73,915	(\$15,248)
042.320.54900.46002	Repairs & Maintenance-Parkway	\$180,000	\$120,000	\$120,435	(\$435)
042.320.54900.51000	Office Supplies	\$4,000	\$2,667	\$2,621	\$46
042.320.54900.52000	Operating Supplies	\$24,000	\$16,000	\$14,310	\$1,690
TOTAL TOLL FACILITY		\$1,414,743	\$969,507	\$958,087	\$11,420
<u>Maintenance Reserves & Community Projects</u>					
042.320.54900.65000	Maintenance Reserves	(\$1,121,071)	(\$747,381)	\$0	(\$747,381)
042.310.51300.60002	Parkway Capital Expenditures	\$25,000	\$16,667	\$0	\$16,667
TOTAL MAINTENANCE RESERVES & COMMUNITY PROJECTS		(\$1,096,071)	(\$730,714)	\$0	(\$730,714)
TOTAL OPERATING EXPENSES		\$362,772	\$268,193	\$976,399	(\$708,205)
OPERATING INCOME (LOSS)		\$1,766,228	\$1,151,140	\$562,479	(\$588,661)
<u>NON OPERATING REVENUE (EXPENSES)</u>					
042.300.36100.11000	Interest Income	\$40,000	\$26,667	\$264,347	\$237,680
042.320.54900.64000	Capital Improvements	(\$1,800,000)	(\$1,127,736)	(\$1,127,736)	\$0
042.300.38300.10000	Intergovernmental Transfer	\$0	\$0	\$0	\$0
042.300.38100.10000	Transfer to General Fund	(\$6,228)	(\$6,228)	(\$6,228)	\$0
TOTAL NON OPERATING REVENUE (EXPENSES)		(\$1,766,228)	(\$1,107,298)	(\$869,617)	\$237,680
CHANGE IN NET POSITION		\$0	\$43,842	(\$307,138)	(\$350,980)
TOTAL NET POSITION - BEGINNING		\$0		\$17,110,221	
NOTAL NET POSITION - ENDING		\$0		\$16,803,083	

DUNES COMMUNITY DEVELOPMENT DISTRICT

Stormwater Fee Fund - Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended May 31, 2023

EXPENSE CODE	DESCRIPTION	STORMWATER FUND BUDGET	PRORATED BUDGET THRU 05/31/23	ACTUAL THRU 05/31/23	VARIANCE
OPERATING REVENUES:					
043.300.34300.90000	Stormwater Fees	\$452,556	\$301,704	\$303,164	\$1,460
043.300.36900.10000	Miscellaneous Income	\$50	\$33	\$0	(\$33)
TOTAL OPERATING REVENUES		\$452,606	\$301,737	\$303,164	\$1,427
OPERATING EXPENSES					
<u>Administrative</u>					
043.310.51300.31100	Engineering/Software Services	\$25,000	\$16,667	\$0	\$16,667
043.310.51300.31500	Attorney	\$2,000	\$1,333	\$0	\$1,333
043.310.51300.32000	Collection Fees, Uncollectable & Early Payment Discount	\$1,000	\$667	\$0	\$667
043.310.51300.32200	Annual Audit	\$4,000	\$2,667	\$0	\$2,667
043.310.51300.34000	Management Fees	\$5,000	\$3,333	\$3,333	(\$0)
043.310.51300.35100	Computer Time	\$500	\$333	\$0	\$333
043.310.51300.40000	Travel Expenses	\$1,000	\$667	\$0	\$667
043.310.51300.42000	Postage & Express Mail	\$500	\$333	\$0	\$333
043.310.51300.42500	Printing	\$500	\$333	\$0	\$333
043.310.51300.45000	Insurance	\$21,299	\$21,299	\$24,841	(\$3,542)
043.310.51300.48000	Advertising Legal & Other	\$1,000	\$667	\$0	\$667
043.310.51300.49000	Bank Charges	\$600	\$400	\$493	(\$93)
043.310.51300.49100	Contingencies	\$4,000	\$2,667	\$2,552	\$114
043.310.51300.51000	Office Supplies	\$1,000	\$667	\$0	\$667
043.310.51300.54000	Dues, Licenses & Subscriptions	\$1,000	\$667	\$0	\$667
043.320.53600.12000	Salaries	\$86,829	\$57,886	\$53,730	\$4,156
043.320.53600.21000	FICA Taxes	\$7,705	\$5,137	\$3,957	\$1,180
043.320.53600.22000	Pension Expense	\$6,946	\$4,631	\$4,279	\$352
043.320.53600.23000	Health Insurance Benefits	\$14,679	\$9,786	\$9,638	\$148
043.320.53600.24000	Workers Comp Insurance	\$1,599	\$1,066	\$1,192	(\$126)
043.320.53600.64000	Capital Improvements (See Capital Improvements List)	\$110,000	\$73,333	\$29,567	\$43,766
TOTAL ADMINISTRATIVE		\$296,157	\$204,538	\$133,582	\$70,956
<u>Stormwater System Maintenance</u>					
043.320.53600.43000	Electric (7 Aerators)	\$15,000	\$10,000	\$12,115	(\$2,115)
043.320.53600.46200	Landscaping	\$5,000	\$3,333	\$1,796	\$1,538
043.320.53600.46500	Lake Maintenance	\$79,499	\$52,999	\$43,005	\$9,995
043.320.53600.46700	Storm Drain System Maintenance	\$40,000	\$26,667	\$47,774	(\$21,107)
043.320.53600.49300	Repair and Replacement Equipment	\$4,000	\$2,667	\$0	\$2,667
043.320.53600.49200	Repair and Replacement Floating Aerators	\$10,000	\$6,667	\$0	\$6,667
043.320.53600.52100	Grass Carp/Fish-Nuisance Removal	\$3,000	\$2,000	\$0	\$2,000
TOTAL STORMWATER SYSTEM MAINTENANCE		\$156,499	\$104,333	\$104,689	(\$356)
TOTAL OPERATING EXPENSES		\$452,656	\$308,870	\$238,271	\$70,600
OPERATING INCOME (LOSS)		(\$50)	(\$7,133)	\$64,893	\$72,026
<u>NON OPERATING REVENUE (EXPENSES)</u>					
042.300.36100.11000	Interest Income	\$50	\$33	\$8,380	\$8,347
TOTAL NON OPERATING REVENUE (EXPENSES)		\$50	\$33	\$8,380	\$8,347
CHANGE IN NET POSITION		\$0	(\$7,100)	\$73,274	\$80,373
TOTAL NET POSITION - BEGINNING		\$0		\$333,789	
NOTAL NET POSITION - ENDING		\$0		\$407,062	

G.

Dunes CDD
Special Assessment Receipts
Fiscal Year Ending September 30, 2023

Date Received	Gross Assessments Received	Discounts/ Penalties	Commissions Paid	Interest Income	Net Amount Received	\$129,540.53 General Fund 100%	\$129,540.53 Total 100%
11/17/22	\$30,523.25	\$1,230.64	\$585.85	\$0.00	\$28,706.76	\$28,706.76	\$28,706.76
12/2/22	\$73,298.65	\$2,933.62	\$1,407.30	\$0.00	\$68,957.73	\$68,957.73	\$68,957.73
12/19/22	\$7,126.21	\$254.98	\$137.42	\$0.00	\$6,733.81	\$6,733.81	\$6,733.81
12/29/22	\$2,787.75	\$83.67	\$54.08	\$0.00	\$2,650.00	\$2,650.00	\$2,650.00
1/30/22	\$5,678.20	\$150.24	\$110.56	\$0.00	\$5,417.40	\$5,417.40	\$5,417.40
2/27/23	\$2,186.02	\$32.78	\$43.06	\$0.00	\$2,110.18	\$2,110.18	\$2,110.18
3/30/23	\$1,968.72	\$6.46	\$39.25	\$0.00	\$1,923.01	\$1,923.01	\$1,923.01
4/28/23	\$4,049.54	(\$25.37)	\$81.50	\$0.00	\$3,993.41	\$3,993.41	\$3,993.41
6/1/23	\$565.35	(\$16.95)	\$11.65	\$0.00	\$570.65	\$570.65	\$570.65
6/14/23	\$37.69	(\$1.13)	\$0.78	\$0.00	\$38.04	\$38.04	\$38.04
	\$128,221.38	\$4,648.94	\$2,471.45	\$0.00	\$121,100.99	\$121,100.99	\$121,100.99

Percent Collected 98.98%

H.

DUNES COMMUNITY DEVELOPMENT DISTRICT

Check Run Summary

May 31, 2023

<i>Fund</i>	<i>Check Numbers</i>	<i>Amount</i>
General Fund	6766-6780	\$17,752.91
Water and Sewer	19126-19222	\$501,277.47
Bridge Fund	8556-8592	\$179,529.57
Stormwater Fund	36-41	\$15,281.54
<i>Total</i>		<i>\$713,841.49</i>

*** CHECK DATES 05/01/2023 - 05/31/2023 ***
DUNES CDD - GENERAL FUND
BANK F DUNES - GENERAL FUND

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
5/04/23	00118	5/01/23 35182267	202306 320-53800-46000	QTRLY MONITOR-JUN/JUL/AUG	*	216.00	
				ALARMPRO, INC.			216.00 006766
5/04/23	00269	4/28/23 23042810	202304 320-53800-46000	RE-INSPECT INSPECTION	*	25.00	
				FLAGLER COUNTY BOARD OF COUNTY			25.00 006767
5/04/23	00109	5/01/23 654	202305 310-51300-34000	MGMT FEES-05/23	*	816.67	
		5/01/23 654	202305 310-51300-35100	INFORMATION TECHNOLOGY	*	83.33	
		5/01/23 654	202305 310-51300-51000	OFFICE SUPPLIES	*	27.53	
		5/01/23 654	202305 310-51300-42000	POSTAGE	*	42.14	
		5/01/23 654	202305 310-51300-42500	COPIES	*	120.15	
				GOVERNMENTAL MANAGEMENT SERVICES			1,089.82 006768
5/04/23	00302	5/02/23 597	202304 320-53800-46200	SVCS-04/23	*	647.50	
		5/02/23 603	202305 320-53800-46300	SVCS-05/23	*	95.00	
				PLANT LIFE LAWN MAINTENANCE			742.50 006769
5/04/23	00280	5/02/23 5055	202305 310-51300-49100	WEB MAINT-05/23	*	146.00	
				VGLOBALTECH			146.00 006770
5/10/23	00218	4/17/23 9754	202304 320-53800-46000	SVCS-04/23	*	300.00	
				ABOVE THE REST PEST CONTROL			300.00 006771
5/10/23	00004	3/31/23 5457186	202303 310-51300-48000	LEGAL AD#8598619	*	30.76	
				DAYTONA BEACH NEWS-JOURNAL			30.76 006772
5/10/23	00302	4/03/23 558	202304 320-53800-46200	MAINT-04/23	*	1,800.00	
		4/06/23 572	202304 320-53800-46000	SVCS-04/23	*	3,622.50	
				PLANT LIFE LAWN MAINTENANCE			5,422.50 006773
5/11/23	00218	5/05/23 9807	202305 320-53800-46000	SVCS-05/23	*	300.00	

DUNE -DUNES - SHENNING

*** CHECK DATES 05/01/2023 - 05/31/2023 ***
DUNES CDD - GENERAL FUND
BANK F DUNES - GENERAL FUND

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		5/09/23 9819	202305 320-53800-46000		*	300.00	
		SVCS-05/23					
				ABOVE THE REST PEST CONTROL			600.00 006774
5/11/23 00185	5/10/23	05102023	202305 310-51300-32000		*	35.00	
		DCDD MINI TAX ROLL					
				FLAGLER COUNTY PROPERTY APPRAISER			35.00 006775
5/11/23 00020	4/28/23	00560-04	202304 320-53800-43000		*	222.44	
		SVCS-04/23					
	4/28/23	03229-04	202304 320-53800-43000		*	131.31	
		SVCS-04/23					
	4/28/23	22538-04	202304 320-53800-43000		*	96.10	
		SVCS-04/23					
	4/28/23	74516-04	202304 320-53800-43000		*	3,477.06	
		SVCS-04/23					
	4/28/23	84228-04	202304 320-53800-43000		*	25.66	
		SVCS-04/23					
				FLORIDA POWER & LIGHT CO.			3,952.57 006776
5/11/23 00302	5/02/23	596	202305 320-53800-46200		*	1,800.00	
		MAINT-05/23					
				PLANT LIFE LAWN MAINTENANCE			1,800.00 006777
5/11/23 00141	4/27/23	85424570	202305 320-53800-46000		*	781.75	
		SVCS-05/23					
				WASTE MANAGEMENT INC. OF FLORIDA			781.75 006778
5/25/23 00129	5/19/23	16587	202305 310-51300-31500		*	1,570.80	
		SVCS-05/23					
				CHIUMENTO LAW PLLC			1,570.80 006779
5/25/23 00109	4/01/23	647	202304 310-51300-34000		*	816.67	
		MGMT FEES-04/23					
	4/01/23	647	202304 310-51300-35100		*	83.33	
		INFORMATION TECHNOLOGY					
	4/01/23	647	202304 310-51300-51000		*	27.50	
		OFFICE SUPPLIES					
	4/01/23	647	202304 310-51300-42500		*	72.45	
		COPIES					
	4/01/23	647	202304 310-51300-42000		*	40.26	
		POSTAGE AND DELIVERY					
				GOVERNMENTAL MANAGEMENT SERVICES			1,040.21 006780
				TOTAL FOR BANK F		17,752.91	
				DUNE -DUNES -			
				SHENNING			

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
5/04/23	00613	5/01/23 729196	202304 320-53600-34800		*	644.00	
		PO#081654					
		5/01/23 729197	202304 320-53600-34800		*	841.70	
		DRINKING WATER					
		5/01/23 729198	202304 320-53600-34800		*	502.50	
		QTRLY WELLS					
ADVANCED ENVIRONMENTAL LABORATORIES							1,988.20 019126
5/04/23	01789	5/01/23 1GFFXQYL	202304 300-13100-10000		*	683.38	
		PURCHASES-04/23					
		5/01/23 1GFFXQYL	202304 320-54900-51000		*	146.95	
		PURCHASES-04/23					
		5/01/23 1GFFXQYL	202304 320-54900-52000		*	403.52	
		PURCHASES-04/23					
		5/01/23 1GFFXQYL	202304 300-13100-10300		*	272.24	
		PURCHASES-04/23					
		5/01/23 1GFFXQYL	202304 330-53600-46000		*	257.58	
		PURCHASES-04/23					
		5/01/23 1GFFXQYL	202304 330-53600-46075		*	162.12	
		PURCHASES-04/23					
		5/01/23 1GFFXQYL	202304 340-53600-46000		*	263.68	
		PURCHASES-04/23					
		5/01/23 1GFFXQYL	202304 300-20700-10000		*	683.38-	
		PURCHASES-04/23					
		5/01/23 1GFFXQYL	202304 310-51300-49000		*	272.24	
		PURCHASES-04/23					
		5/01/23 1GFFXQYL	202304 300-20700-10000		*	272.24-	
		PURCHASES-04/23					
		5/01/23 1Y3GP73K	202304 330-53600-46000		*	445.99	
		PURCHASES-04/23					
		5/01/23 1GFFXQYL	202304 300-13100-10000		V	683.38-	
		PURCHASES-04/23					
		5/01/23 1GFFXQYL	202304 320-54900-51000		V	146.95-	
		PURCHASES-04/23					
		5/01/23 1GFFXQYL	202304 320-54900-52000		V	403.52-	
		PURCHASES-04/23					
		5/01/23 1GFFXQYL	202304 300-13100-10300		V	272.24-	
		PURCHASES-04/23					
		5/01/23 1GFFXQYL	202304 330-53600-46000		V	257.58-	
		PURCHASES-04/23					
		5/01/23 1GFFXQYL	202304 330-53600-46075		V	162.12-	
		PURCHASES-04/23					
		5/01/23 1GFFXQYL	202304 340-53600-46000		V	263.68-	
		PURCHASES-04/23					
		5/01/23 1GFFXQYL	202304 300-20700-10000		V	683.38	
		PURCHASES-04/23					

DUNE -DUNES - SHENNING

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
		5/01/23	1GFFXQYL 202304 310-51300-49000 PURCHASES-04/23		V	272.24-	
		5/01/23	1GFFXQYL 202304 300-20700-10000 PURCHASES-04/23		V	272.24	
		5/01/23	1Y3GP73K 202304 330-53600-46000 PURCHASES-04/23		V	445.99-	
		5/01/23	1GFFXQYL 202304 320-54900-51000 PURCHASES-04/23		*	146.95	
		5/01/23	1GFFXQYL 202304 320-54900-52000 PURCHASES-04/23		*	403.52	
		5/01/23	1GFFXQYL 202304 330-53600-46000 PURCHASES-04/23		*	257.58	
		5/01/23	1GFFXQYL 202304 330-53600-46075 PURCHASES-04/23		*	162.12	
		5/01/23	1GFFXQYL 202304 340-53600-46000 PURCHASES-04/23		*	263.68	
		5/01/23	1GFFXQYL 202304 310-51300-49000 PURCHASES-04/23		*	272.24	
		5/01/23	1GFFXQYL 202304 300-20700-10000 PURCHASES-04/23		*	550.47	
		5/01/23	1GFFXQYL 202304 300-13100-10000 PURCHASES-04/23		*	550.47-	
		5/01/23	1GFFXQYL 202304 300-20700-10600 PURCHASES-04/23		*	272.24	
		5/01/23	1GFFXQYL 202304 300-13100-10000 PURCHASES-04/23		*	272.24-	
		5/01/23	1Y3GP73K 202304 330-53600-46000 PURCHASES-04/23		*	445.99	
			AMAZON CAPITAL SERVICES				1,952.08 019127
5/04/23	01714	4/23/23	10062042 202305 310-53600-41000 SVCS-05/23		*	85.68	
			CHARTER COMMUNICATIONS				85.68 019128
5/04/23	00305	4/21/23	15698769 202304 320-53600-43100 SVCS-04/23		*	2.33	
		4/21/23	15699381 202304 320-53600-43100 SVCS-04/23		*	2.33	
		4/21/23	15701156 202304 320-53600-43100 SVCS-04/23		*	2.33	
		4/21/23	15702414 202304 320-53600-43100 SVCS-04/23		*	18,126.08	
		4/21/23	15707422 202304 340-53600-43300 SVCS-04/23		*	67.76	
			CITY OF PALM COAST-UTILITY DEPT.				18,200.83 019129
			DUNE -DUNES - SHENNING				

*** CHECK DATES 05/01/2023 - 05/31/2023 ***
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 #
5/04/23	00621	4/28/23 63715	202304 310-51300-51000	SUPPLIES	*	269.40	
			COASTAL SUPPLIES				269.40 019130
5/04/23	00030	4/27/23 CM123716	202304 320-53600-46050	CREDIT	*	157.80-	
		4/28/23 2002997	202304 320-53600-46050	SUPPLIES	*	2,426.84	
		4/28/23 2002997	202304 330-53600-46050	SUPPLIES	*	2,426.84	
		4/28/23 2002997	202304 340-53600-46050	SUPPLIES	*	2,426.83	
			FERGUSON WATERWORKS				7,122.71 019131
5/04/23	00013	4/25/23 04682-04	202304 330-53600-43000	SVCS-04/23	*	98.62	
		4/25/23 49253-04	202304 330-53600-43000	SVCS-04/23	*	35.11	
		4/25/23 90108-04	202304 330-53600-43000	SVCS-04/23	*	40.22	
		4/25/23 90294-04	202304 330-53600-43000	SVCS-04/23	*	45.73	
		4/25/23 91016-04	202304 330-53600-43000	SVCS-04/23	*	61.20	
			FLORIDA POWER & LIGHT CO.				280.88 019132
5/04/23	00382	5/01/23 653	202305 310-51300-34000	MGMT FEES-05/23	*	1,837.50	
			GOVERNMENTAL MANAGEMENT SERVICES				1,837.50 019133
5/04/23	00028	3/29/23 34751	202303 320-53600-52000	SUPPLIES	*	307.16	
		4/10/23 34776	202304 310-53600-52000	SUPPLIES	*	234.47	
		4/19/23 34786	202304 320-53600-52000	SUPPLIES	*	153.50	
			HAMMOCK HARDWARE & SUPPLY, INC.				695.13 019134
5/04/23	00722	2/24/23 037E2291	202302 330-53600-46000	SUPPLIES	*	862.86	
		3/14/23 037E2594	202303 320-53600-46000	SUPPLIES	*	630.43	
			HARRINGTON INDUSTRIAL PLASTICS LLC				1,493.29 019135
5/04/23	00515	4/26/23 6456216	202304 320-53600-52200	CALCIUM CHLORIDE	*	5,564.41	

DUNE -DUNES - SHENNING

AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	7/06/23	PAGE	4
*** CHECK DATES 05/01/2023 - 05/31/2023 ***														
DUNES CDD - WATER/SEWER														
BANK D DUNES - WATER/SEWER														

DATE CHECK	VEND#	.....INVOICE.....	...EXPENSED TO...	VENDOR NAME			STATUS	AMOUNT	.....CHECK.....		
		DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS		AMOUNT	#
		4/26/23	6546110	202304	320	53600	52200		*	413.14	
			HYDROGEN PEROXIDE								
								HAWKINS, INC.		5,977.55	019136
5/04/23	01138	4/18/23	72974954	202304	320	53600	52200		*	626.61	
			CO2 BULK								
								NUCO2		626.61	019137
5/04/23	00688	4/20/23	015759	202304	320	53600	52200		*	1,610.83	
			HYPOCHLORITE SOLUTIONS								
		4/20/23	015759	202304	330	53600	52200		*	805.42	
			HYPOCHLORITE SOLUTIONS								
								ODYSSEY MANUFACTURING COMPANY		2,416.25	019138
5/04/23	01398	4/27/23	23355446	202303	320	53600	34800		*	446.00	
			SVCS-03/23								
								PACE ANALYTICAL SERVICES, LLC		446.00	019139
5/04/23	01205	3/27/23	7773101	202303	310	51300	51000		*	149.73	
			SUPPLIES								
		3/29/23	5013901	202303	300	20700	10000		*	55.57	
			SUPPLIES								
		3/29/23	5013901	202303	320	54900	51000		*	55.57	
			SUPPLIES								
		3/29/23	5013901	202303	300	13100	10000		*	55.57	
			SUPPLIES								
		3/31/23	4229001	202303	310	51300	51000		*	260.03	
			SUPPLIES								
		4/03/23	6616301	202304	310	51300	51000		*	85.67	
			SUPPLIES								
		4/13/23	0137001	202304	310	51300	51000		*	83.59	
			SUPPLIES								
		4/17/23	10010001	202304	310	51300	51000		*	96.54	
			SUPPLIES								
		4/20/23	0823001	202304	310	51300	51000		*	140.84	
			SUPPLIES								
		4/21/23	4100201	202304	310	51300	51000		*	57.37	
			SUPPLIES								
								STAPLES BUSINESS CREDIT		929.34	019140
5/04/23	01013	4/23/23	21697495	202304	340	53600	44000		*	2,625.00	
			SUPPLIES								
								UNITED RENTALS (NORTH AMERICA) INC		2,625.00	019141
5/04/23	01804	4/28/23	0715892	202304	320	53600	46000		*	3,179.45	
			DIESEL								
								WALTHALL OIL COMPANY		3,179.45	019142

DUNE -DUNES -										SHENNING			
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*** CHECK DATES 05/01/2023 - 05/31/2023 ***
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 #
5/04/23	01897	5/02/23	05022023 202305 300-34300-30100 REFUND-CRDT BAL CLSD ACCT	CHRISTOPHER BARTHOLET	*	14.69	14.69 019143
5/04/23	01898	5/02/23	05022023 202305 300-34300-30100 REFUND-CRDT BAL CLSD ACCT	JOHN & GLORIA BEARDEN	*	14.69	14.69 019144
5/04/23	01899	5/02/23	05022023 202305 300-34300-30000 REFUND-CLSD ACCT	JEFFREY & WANDA BOWMAN	*	150.37	150.37 019145
5/04/23	01900	5/02/23	05022023 202305 300-34300-30100 REFUND-CRDT BAL CLSD ACCT	DMITRIY DEYEV	*	14.69	14.69 019146
5/04/23	01906	4/30/23	673-APP 202304 310-51300-64017 PROJECT #673 APPL 1	HAZEN CONSTRUCTION LLC	*	218,750.00	218,750.00 019147
5/04/23	01663	5/02/23	05022023 202305 300-34300-30100 REFUND-CRDT BAL CLSD ACCT	DANIEL & ANISSA KONIECZNY	*	14.69	14.69 019148
5/04/23	01901	5/02/23	05022023 202305 300-34300-30000 REFUND-CLSD ACCT	RICHARD & SANDRA MECKLER	*	2.18	2.18 019149
5/04/23	01902	5/02/23	05022023 202305 300-34300-30000 REFUND-CLSD ACCT	ANN & MARC MESSER	*	21.42	21.42 019150
5/04/23	00285	5/02/23	05022023 202305 300-34300-30100 REFUND-CRDT BAL CLSD ACCT	JOSEPH & LINDA PISCITELLI	*	14.69	14.69 019151
5/04/23	00947	5/02/23	05022023 202305 300-34300-30000 REFUND-CLSD ACCT	PRESTON & KATHRYN RICHARDS	*	69.21	69.21 019152
5/04/23	01903	5/02/23	05022023 202305 300-34300-30000 REFUND-CLSD ACCT	JEFFREY & PATTI RIX	*	256.66	256.66 019153
5/04/23	01904	5/02/23	05022023 202305 300-34300-30000 REFUND-CLSD ACCT		*	21.29	

DUNE -DUNES - SHENNING

*** CHECK DATES 05/01/2023 - 05/31/2023 ***
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 #
		5/02/23	05022023 202305 300-34300-30000 REFUND-CLSD ACCT		V	21.29-	
				KEVIN & LEA TRAX			.00 019154
5/04/23	01905	5/02/23	05022023 202305 300-34300-30000 REFUND-CLSD ACCT		*	92.79	
				MARK & CATHERINE WILSON			92.79 019155
5/10/23	01735	4/13/23	198939 202304 320-53600-46000 SUPPLIES		*	3,144.71	
				CLASSIC CONTROLS, INC			3,144.71 019156
5/10/23	01265	4/18/23	171153 202304 310-53600-44000 TONER		*	15.75	
				DOCUMENT TECHNOLOGIES			15.75 019157
5/10/23	00047	4/18/23	81032537 202304 310-51300-42000 DELIVERIES THRU 04/06/23		*	32.58	
				FEDEX			32.58 019158
5/10/23	00706	4/18/23	122005 202304 310-53600-52010 OIL TANK CAP		*	12.60	
				FLAGLER POWER EQUIPMENT			12.60 019159
5/10/23	00013	3/29/23	89460-03 202303 340-53600-43000 SVCS-03/23		*	5,008.07	
				FLORIDA POWER & LIGHT CO.			5,008.07 019160
5/10/23	00515	3/02/23	6414427 202303 320-53600-52200 CALCIUM CHLORIDE		*	7,253.93	
		3/08/23	6418003 202303 320-53600-52200 CALCIUM CHLORIDE		*	4,211.94	
		4/13/23	6445396 202304 320-53600-52200 CALCIUM CHLORIDE		*	5,765.83	
				HAWKINS, INC.			17,231.70 019161
5/10/23	01380	3/31/23	232806 202303 310-51300-42500 SVCS-03/23		*	2,302.11	
				INFOSEND INC			2,302.11 019162
5/10/23	01138	4/06/23	72821857 202304 320-53600-52200 CO2 BULK		*	512.85	
				NUCO2			512.85 019163
5/10/23	00688	4/06/23	014391 202304 320-53600-52200 HYPOCHLORITE SOLUTIONS		*	1,752.50	

DUNE -DUNES - SHENNING

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
5/11/23	00635	5/02/23	INV21615 202305 310-53600-46100 SUPPLIES	E. H. WACHS	*	671.83	671.83 019174
5/11/23	00047	5/02/23	81177238 202304 310-51300-42000 DELIVERIES THRU 04/21/23 FEDEX		*	30.86	30.86 019175
5/11/23	00030	5/02/23	2004716 202305 320-53600-46050 SUPPLIES		*	52.60	
		5/02/23	2004716 202305 330-53600-46050 SUPPLIES		*	52.60	
		5/02/23	2004716 202305 340-53600-46050 SUPPLIES		*	52.60	
			FERGUSON WATERWORKS				157.80 019176
5/11/23	00013	4/28/23	00180-04 202304 330-53600-43000 SVCS-04/23		*	49.33	
		4/28/23	01669-04 202304 330-53600-43000 SVCS-04/23		*	81.76	
		4/28/23	06441-04 202304 330-53600-43000 SVCS-04/23		*	358.42	
		4/28/23	06618-04 202304 330-53600-43000 SVCS-04/23		*	71.01	
		4/28/23	06882-04 202304 330-53600-43000 SVCS-04/23		*	26.81	
		4/28/23	09639-04 202304 320-53600-43000 SVCS-04/23		*	31.64	
		4/28/23	09681-04 202304 330-53600-43000 SVCS-04/23		*	92.00	
		4/28/23	10476-04 202304 330-53600-43000 SVCS-04/23		*	28.57	
		4/28/23	13564-04 202304 340-53600-43000 SVCS-04/23		*	46.14	
		4/28/23	31053-04 202304 330-53600-43000 SVCS-04/23		*	28.37	
		4/28/23	35422-04 202304 340-53600-43000 SVCS-04/23		*	6,328.78	
		4/28/23	38339-04 202304 320-53600-43000 SVCS-04/23		*	14,379.60	
		4/28/23	41474-04 202304 330-53600-43000 SVCS-04/23		*	35.51	
		4/28/23	54287-04 202304 330-53600-43000 SVCS-04/23		*	2,221.57	
		4/28/23	54554-04 202304 330-53600-43000 SVCS-04/23		*	29.13	

DUNE -DUNES - SHENNING

DATE CHECK	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
		4/28/23	64405-04 202304 330-53600-43000 SVCS-04/23		*	27.02	
		4/28/23	80187-04 202304 330-53600-43000 SVCS-04/23		*	30.43	
		4/28/23	83014-04 202304 330-53600-43000 SVCS-04/23		*	78.32	
		4/28/23	89460-04 202304 330-53600-43000 SVCS-04/23		*	9,679.04	
		4/28/23	94444-04 202304 330-53600-43000 SVCS-04/23		*	56.36	
				FLORIDA POWER & LIGHT CO.			33,679.81 019178
5/11/23	00515	5/03/23	6461985 202305 320-53600-52200 CALCIUM CHLORIDE		*	4,179.36	
				HAWKINS, INC.			4,179.36 019179
5/11/23	01908	5/09/23	05092023 202305 300-34300-30100 REFUND-CRDT BAL CLSD ACCT		*	29.38	
				JOHN & GLENDA LENIHAN			29.38 019180
5/11/23	01138	4/26/23	73027892 202304 320-53600-52200 CO2 BULK		*	971.72	
		5/09/23	73112767 202305 320-53600-52000 CO2 BULK		*	864.35	
				NUCO2			1,836.07 019181
5/11/23	00405	5/03/23	26769 202305 330-53600-34900 RINSE DEWATERING BOX		*	1,925.00	
				RAINBOW RANCH			1,925.00 019182
5/11/23	00627	5/02/23	18WE8700 202305 330-53600-46000 SVCS-05/23		*	450.00	
				RING POWER CORPORATION			450.00 019183
5/11/23	00551	5/09/23	05092023 202305 300-34300-30000 REFUND-CLSD ACCT		*	142.18	
				STAJO CONSTRUCTION			142.18 019184
5/11/23	01767	4/28/23	50249192 202305 310-53600-44000 COPIER LEASE		*	170.00	
				WELLS FARGO VENDOR FIN SVCS LLC			170.00 019185
5/17/23	01752	4/18/23	4859-041 202304 310-51300-42000 CC PURCHASES THRU 4/18/23		*	357.51	
		4/18/23	4859-041 202304 310-51300-49100 CC PURCHASES THRU 4/18/23		*	39.25	
				DUNE -DUNES - SHENNING			

DATE CHECK	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
		4/18/23	4859-041 202304 310-53600-54100 CC PURCHASES THRU 4/18/23		*	467.00	
		4/18/23	4859-041 202304 310-51300-54000 CC PURCHASES THRU 4/18/23		*	312.56	
		4/18/23	4859-041 202304 300-13100-10000 CC PURCHASES THRU 4/18/23		*	257.00	
		4/18/23	4859-041 202304 310-51300-49100 CC PURCHASES THRU 4/18/23		*	257.00	
		4/18/23	4859-041 202304 300-20700-10100 CC PURCHASES THRU 4/18/23		*	257.00-	
			CHASE CARD SERVICES				1,433.32 019186
5/18/23 01381	-	5/11/23	104605 202305 330-53600-46000 SVCS-05/23		*	3,135.00	
			A & A LOCK, INC				3,135.00 019187
5/18/23 00355	-	5/01/23	28728975 202304 310-53600-41000 SVCS-04/23		*	400.80	
			AT&T MOBILITY				400.80 019188
5/18/23 01403	-	5/16/23	918184 202305 320-53600-46000 SVCS-05/23		*	800.00	
			BILL PRAUS STUCCO LLC				800.00 019189
5/18/23 01847	-	5/11/23	90178097 202305 310-51300-64017 RECLAIMED WATER MAIN		*	32,366.50	
			CDM SMITH INC				32,366.50 019190
5/18/23 00542	-	4/28/23	147517 202304 310-51300-31100 SVCS THRU 04/28/23		*	2,857.50	
		4/28/23	147647 202304 310-51300-31100 SVCS THRU 04/28/23		*	1,288.75	
			CPH ENGINEERS, INC.				4,146.25 019191
5/18/23 00770	-	5/17/23	42433 202304 320-53600-46000 SVCS-04/27/23		*	3,970.00	
			ECONOMY ELECTRIC COMPANY				3,970.00 019192
5/18/23 00047	-	4/04/23	80892247 202303 310-51300-42000 DELIVERIES THRU 03/30/23		*	62.05	
		5/09/23	81249959 202305 310-51300-42000 DELIVERIES THRU 05/01/23		*	54.45	
		5/16/23	81331427 202305 300-13100-10000 DELIVERIES THRU 05/09/23		*	213.97	
		5/16/23	81331427 202305 310-51300-42000 DELIVERIES THRU 05/09/23		*	142.96	

DUNE -DUNES - SHENNING

AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	7/06/23	PAGE	11
*** CHECK DATES 05/01/2023 - 05/31/2023 ***														
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	#		
		5/16/23	81331427	202305	310	-51300	-42000		*		213.97			
			DELIVERIES THRU 05/09/23											
		5/16/23	81331427	202305	300	-20700	-10100		*		213.97-			
			DELIVERIES THRU 05/09/23											
								FEDEX				473.43	019193	
-	5/18/23	00030	5/09/23	2006883	202305	320	-53600	-46050	*		1,642.64			
			SUPPLIES											
								FERGUSON WATERWORKS				1,642.64	019194	
-	5/18/23	01204	5/15/23	23C5874	202305	330	-53600	-46000	*		6,809.15			
			SLUDGE-MATE											
								FLO TREND				6,809.15	019195	
-	5/18/23	01379	5/10/23	RI105764	202305	310	-53600	-44000	*		141.00			
			SVCS-05/23											
								FP MAILING SOLUTIONS				141.00	019196	
-	5/18/23	01057	5/12/23	47515	202305	330	-53600	-52000	*		95.00			
			GLKLEAN HAND SCRUB											
								GOKLEAN PRODUCTS LLC				95.00	019197	
-	5/18/23	00515	5/11/23	6468006	202305	320	-53600	-52000	*		5,242.21			
			CALCIUM CHLORIDE											
								HAWKINS, INC.				5,242.21	019198	
-	5/18/23	01909	5/02/23	INV2316	202305	320	-53600	-46050	*		3,085.00			
			SVCS-05/23											
								INDEPENDENT SITE SERVICES LLC				3,085.00	019199	
-	5/18/23	01380	4/28/23	234500	202304	310	-51300	-42500	*		1,144.49			
			SVCS-04/23											
								INFOSEND INC				1,144.49	019200	
-	5/18/23	01138	5/15/23	73226083	202305	320	-53600	-52200	*		386.95			
			CO2 BULK											
								NUCO2				386.95	019201	
-	5/18/23	00688	5/04/23	016982	202305	320	-53600	-52200	*		1,705.00			
			HYPOCHLORITE SOLUTIONS											
			5/04/23	016982	202305	330	-53600	-52200	*		852.50			
			HYPOCHLORITE SOLUTIONS											
								ODYSSEY MANUFACTURING COMPANY				2,557.50	019202	
-	5/18/23	00569	5/08/23	26780	202305	330	-53600	-34900	*		1,925.00			
			RINSE DEWATERING BOX											
								ORMOND SEPTIC SYSTEMS				1,925.00	019203	
-														
								DUNE -DUNES -						
								SHENNING						

AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	7/06/23	PAGE	12
*** CHECK DATES 05/01/2023 - 05/31/2023 ***														
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	#	
5/18/23	01857	1/17/23	2023-217	202301	320	53600	46000	SUPPLIES	*		3,850.64			
		4/25/23	2023-250	202304	340	53600	46000	REPLACEMENT TRANSMITTER	*		1,517.98			
								UNIVERSAL CONTROLS INSTRUMENT				5,368.62	019204	
5/18/23	00214	5/09/23	INV00005	202305	330	53600	52000	SUPPLIES	*		193.13			
								USA BLUEBOOK				193.13	019205	
5/25/23	00278	5/12/23	673952A	202305	320	53600	46050	SUPPLIES	*		2,283.95			
								AMERICAN BACKFLOW PRODUCTS CO.				2,283.95	019206	
5/25/23	01195	5/15/23	13070	202306	310	51300	54000	SVCS-06/23	*		100.00			
								ANSWER ALL ANSWERING SERVICE				100.00	019207	
5/25/23	00988	5/11/23	25712497	202304	310	53600	41000	SVCS-04/23	*		824.37			
								AT&T				824.37	019208	
5/25/23	01869	5/15/23	01525270	202305	310	53600	41000	SVCS-05/23	*		411.93			
								CHARTER COMMUNICATIONS				411.93	019209	
5/25/23	00047	5/23/23	81394724	202305	310	51300	42000	DELIVERIES THRU 05/12/23	*		32.94			
								FEDEX				32.94	019210	
5/25/23	00030	5/19/23	2003000-	202305	320	53600	46050	SUPPLIES	*		54.93			
		5/19/23	2003000-	202305	330	53600	46050	SUPPLIES	*		54.93			
		5/19/23	2003000-	202305	340	53600	46050	SUPPLIES	*		54.94			
		5/22/23	1973419-	202305	320	53600	61000	SUPPLIES	*		5,268.62			
								FERGUSON WATERWORKS				5,433.42	019211	
5/25/23	00806	5/24/23	258658	202305	310	53600	46100	SVCS-05/23	*		931.88			
								GENERAL TRUCK EQUIPMENT & TRAILER				931.88	019212	
5/25/23	00382	4/01/23	648	202304	310	51300	34000	MGMT FEES-04/23	*		1,837.50			
								GOVERNMENTAL MANAGEMENT SERVICES				1,837.50	019213	

DUNE -DUNES - SHENNING														

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
5/04/23	01904	5/02/23 5022023	202305 300-34300-30000		V	21.29-	
		REFUND-CLSD ACCT					
			KEVIN & LEA TRAX				21.29-019221
5/25/23	01857	5/23/23 2023-270	202305 340-53600-46000		*	950.00	
		SVCS-05/23					
			UNIVERSAL CONTROLS INSTRUMENT				950.00 019222
TOTAL FOR BANK D						501,277.47	
TOTAL FOR REGISTER						501,277.47	

AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	7/06/23	PAGE	1
*** CHECK DATES 05/01/2023 - 05/31/2023 ***														
DUNES CDD - BRIDGE FUND														
BANK E DUNES - BRIDGE														
CHECK														
DATE	VEND#	.....INVOICE.....	...EXPENSED TO...	VENDOR NAME				STATUS	AMOUNT	....CHECK.....			
		DATE INVOICE	YRMO DPT ACCT# SUB SUBCLASS							AMOUNT	#			
5/04/23	00255	5/01/23 9781	202305 320-54900-46000					*	80.00					
		SVCS-05/23												
			ABOVE THE REST PEST CONTROL							80.00	008556			
5/04/23	00114	5/01/23 30672704	202306 320-54900-46000					*	216.00					
		QTRLY MONITOR-JUN/JUL/AUG												
			ALARMPRO, INC.							216.00	008557			
5/04/23	00384	5/01/23 IGFFXQYL	202305 320-54900-52000					*	6.15-					
		CREDIT												
		5/01/23 1XNRCCFR	202304 320-54900-52000					*	292.35					
		PURCHASES-04/23												
			AMAZON CAPITAL SERVICES							286.20	008558			
5/04/23	00132	4/21/23 15698399	202304 320-54900-43000					*	801.77					
		SVCS-04/23												
			CITY OF PALM COAST-UTILITY DEPT.							801.77	008559			
5/04/23	00014	4/27/23 02998-04	202304 320-54900-43000					*	252.27					
		SVCS-04/23												
		4/27/23 04979-04	202304 320-54900-43000					*	107.72					
		SVCS-04/23												
		4/27/23 05950-04	202304 320-54900-43000					*	487.63					
		SVCS-04/23												
			FLORIDA POWER & LIGHT CO.							847.62	008560			
5/04/23	00145	5/01/23 652	202305 310-51300-34000					*	1,429.17					
		MGMT FEES-05/23												
			GOVERNMENTAL MANAGEMENT SERVICES							1,429.17	008561			
5/04/23	00318	4/26/23 USA03073	202304 320-54900-46002					*	300.00					
		MECHANICAL SWEEPING-PRKWY												
			USA SERVICES OF FLORIDA, INC.							300.00	008562			
5/10/23	00189	4/04/23 63424	202304 320-54900-52000					*	169.40					
		SUPPLIES												
			COASTAL SUPPLIES							169.40	008563			
5/10/23	00251	4/14/23 42292	202304 320-54900-46000					*	2,207.01					
		SVCS-04/23												
			ECONOMY ELECTRIC COMPANY							2,207.01	008564			
5/10/23	00367	4/19/23 96794586	202305 300-13100-10000					*	9,884.69					
		INS-05/23												
		4/19/23 96794586	202305 300-13100-10100					*	1,306.68					
		INS-05/23												

DUNE -DUNES - SHENNING

*** CHECK DATES 05/01/2023 - 05/31/2023 ***
DUNES CDD - BRIDGE FUND
BANK E DUNES - BRIDGE

DATE CHECK	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
		4/19/23	96794586 202305 320-54900-23000 INS-05/23		*	3,757.78	
		4/19/23	96794586 202305 300-13100-10300 INS-05/23		*	1,131.81	
		4/19/23	96794586 202305 320-53800-23000 INS-05/23		*	1,306.68	
		4/19/23	96794586 202305 300-20700-10000 INS-05/23		*	1,306.68-	
		4/19/23	96794586 202305 310-53600-23000 INS-05/23		*	9,884.69	
		4/19/23	96794586 202305 300-20700-10000 INS-05/23		*	9,884.69-	
		4/19/23	96794586 202305 320-53600-23000 INS-05/23		*	1,131.81	
		4/19/23	96794586 202305 300-20700-10000 INS-05/23		*	1,131.81-	
				HUMANA HEALTH PLAN INC			16,080.96 008565
5/I0723 00390	-	4/03/23	559 202304 320-54900-46000 MAINT-04/23		*	1,100.00	
				PLANT LIFE LAWN MAINTENANCE			1,100.00 008566
5/I0723 00395	-	4/17/23	11692811 202305 300-13100-10000 INS-05/23		*	796.41	
		4/17/23	11692811 202305 300-13100-10100 INS-05/23		*	94.42	
		4/17/23	11692811 202305 300-13100-10300 INS-05/23		*	84.47	
		4/17/23	11692811 202305 320-54900-23000 INS-05/23		*	426.87	
		4/17/23	11692811 202305 320-53800-23000 INS-05/23		*	94.42	
		4/17/23	11692811 202305 300-20700-10000 INS-05/23		*	94.42-	
		4/17/23	11692811 202305 310-53600-23000 INS-05/23		*	796.41	
		4/17/23	11692811 202305 300-20700-10000 INS-05/23		*	796.41-	
		4/17/23	11692811 202305 320-53600-23000 INS-05/23		*	84.47	
		4/17/23	11692811 202305 300-20700-10000 INS-05/23		*	84.47-	
				PRINCIPAL LIFE INSURANCE COMPANY			1,402.17 008567
5/10/23 00318	-	4/18/23	USA03049 202304 320-54900-46000 MECHANICAL SWEEPING-BRDGS		*	675.00	

DUNE -DUNES - SHENNING

*** CHECK DATES 05/01/2023 - 05/31/2023 ***
DUNES CDD - BRIDGE FUND
BANK E DUNES - BRIDGE

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		4/18/23	USA03049 202304 320-54900-46002		*	300.00	
			MECHANICAL SWEEPING-PRKWY				
				USA SERVICES OF FLORIDA, INC.			975.00 008568
5/11/23	00120	4/28/23	23000175 202304 320-54900-46000		*	2,150.00	
			SUPPLIES				
				BETTER BARRICADES, INC.			2,150.00 008569
5/11/23	00396	5/01/23	11365540 202305 320-54900-41000		*	375.00	
			SVCS-05/23				
				CHARTER COMMUNICATIONS			375.00 008570
5/11/23	00251	5/05/23	42404 202304 320-54900-46000		*	105.00	
			SVCS-04/25/23				
				ECONOMY ELECTRIC COMPANY			105.00 008571
5/11/23	00014	4/28/23	06601-04 202304 320-54900-46002		*	109.52	
			SVCS-04/23				
		4/28/23	07438-04 202304 320-54900-46002		*	35.70	
			SVCS-04/23				
		4/28/23	25021-04 202304 320-54900-46002		*	49.73	
			SVCS-04/23				
		4/28/23	56431-04 202304 320-54900-46002		*	44.77	
			SVCS-04/23				
		4/28/23	84435-04 202304 320-54900-46002		*	48.36	
			SVCS-04/23				
				FLORIDA POWER & LIGHT CO.			288.08 008572
5/11/23	00340	5/03/23	23945 202304 300-13100-10000		*	1,504.50	
			PROACTIVE IT-04/23				
		5/03/23	23945 202304 300-13100-10100		*	50.00	
			PROACTIVE IT-04/23				
		5/03/23	23945 202304 320-54900-34300		*	1,570.50	
			PROACTIVE IT-04/23				
		5/03/23	23945 202304 310-51300-49100		*	50.00	
			PROACTIVE IT-04/23				
		5/03/23	23945 202304 300-20700-10000		*	50.00-	
			PROACTIVE IT-04/23				
		5/03/23	23945 202304 310-53600-41000		*	1,504.50	
			PROACTIVE IT-04/23				
		5/03/23	23945 202304 300-20700-10000		*	1,504.50-	
			PROACTIVE IT-04/23				
				MPOWER DATA SOLUTIONS			3,125.00 008573
5/11/23	00390	4/03/23	560 202304 320-54900-46002		*	7,997.00	
			MAINT-04/23				

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AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	7/06/23	PAGE	4
*** CHECK DATES	05/01/2023 - 05/31/2023 ***													
	DUNES CDD - BRIDGE FUND													
	BANK E DUNES - BRIDGE													

DATE CHECK	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
		5/02/23 594	202305 320-54900-46002		*	7,997.00	
		MAINT-05/23					
		5/02/23 595	202305 320-54900-46000		*	1,100.00	
		MAINT-05/23					
				PLANT LIFE LAWN MAINTENANCE			17,094.00 008574
5/11/23 00180	-	-	-	-	-	-	-
		6/01/23 COM64880	202306 300-13100-10000		*	1,016.31	
		WC INS-06/23					
		6/01/23 COM64880	202306 300-13100-10100		*	115.24	
		WC INS-06/23					
		6/01/23 COM64880	202306 300-13100-10300		*	103.90	
		WC INS-06/23					
		6/01/23 COM64880	202306 320-54900-24000		*	560.55	
		WC INS-06/23					
		6/01/23 COM64880	202306 320-53800-24000		*	115.24	
		WC INS-06/23					
		6/01/23 COM64880	202306 300-20700-10000		*	115.24-	
		WC INS-06/23					
		6/01/23 COM64880	202306 310-53600-24000		*	1,016.31	
		WC INS-06/23					
		6/01/23 COM64880	202306 300-20700-10000		*	1,016.31-	
		WC INS-06/23					
		6/01/23 COM64880	202306 310-53600-24000		*	103.90	
		WC INS-06/23					
		6/01/23 COM64880	202306 300-20700-10000		*	103.90-	
		WC INS-06/23					
				PREFERRED GOVERNMENTAL INSURANCE			1,796.00 008575
5/11/23 00400	-	-	-	-	-	-	-
		5/08/23 23039-1	202304 320-54900-64001		*	2,750.00	
		SVCS-04/23					
				STRAIGHT LINE LOOPS			2,750.00 008576
5/11/23 00061	-	-	-	-	-	-	-
		4/27/23 85425320	202305 320-54900-46000		*	502.54	
		SVCS-05/23					
				WASTE MANAGEMENT INC. OF FLORIDA			502.54 008577
5/18/23 00375	-	-	-	-	-	-	-
		5/04/23 06440630	202305 320-54900-41000		*	322.27	
		SVCS-05/23					
				CHARTER COMMUNICATIONS			322.27 008578
5/18/23 00211	-	-	-	-	-	-	-
		4/28/23 147648	202304 310-51300-31100		*	157.50	
		SVCS THRU 04/28/23					
				CPH ENGINEERS, INC.			157.50 008579
5/18/23 00317	-	-	-	-	-	-	-
		5/10/23 26367	202305 320-54900-42500		*	1,917.38	
		EXPRESS CARDS					
				G2 I.D. SOURCE, INC.			1,917.38 008580
-	-	-	-	-	-	-	-
				DUNE -DUNES -			
				SHENNING			

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
5/18/23	00390	5/11/23 611	202305 320-54900-46002		*	135.00	
		SVCS-05/23					
				PLANT LIFE LAWN MAINTENANCE			135.00 008581
5/18/23	00088	4/20/23 6672-042	202304 300-13100-10000		*	137.05	
		SUPPLIES					
		4/20/23 6672-042	202304 320-54900-51000		*	89.99	
		SUPPLIES					
		4/20/23 6672-042	202304 310-51300-51000		*	137.05	
		SUPPLIES					
		4/20/23 6672-042	202304 300-20700-10000		*	137.05-	
		SUPPLIES					
				STAPLES CREDIT PLAN			227.04 008582
5/18/23	00318	5/16/23 USA03115	202305 320-54900-46000		*	675.00	
		MECHANICAL SWEEPING-BRDGS					
		5/16/23 USA03115	202305 320-54900-46002		*	300.00	
		MECHANICAL SWEEPING-PKWY					
				USA SERVICES OF FLORIDA, INC.			975.00 008583
5/25/23	00304	5/15/23 1699428	202305 320-54900-46000		*	693.00	
		SERVICE AGREEMENT					
		5/15/23 1699428	202305 300-13100-10000		*	1,386.00	
		SERVICE AGREEMENT					
		5/15/23 1699428	202305 320-53600-46000		*	693.00	
		SERVICE AGREEMENT					
		5/15/23 1699428	202305 330-53600-46000		*	693.00	
		SERVICE AGREEMENT					
		5/15/23 1699428	202305 300-20700-10000		*	1,386.00-	
		SERVICE AGREEMENT					
				ASCO POWER SERVICES INC.			2,079.00 008584
5/25/23	00389	5/22/23 918185	202305 320-54900-64002		*	6,900.00	
		REPAIRS-05/23					
		5/22/23 918185	202305 300-13100-10000		*	1,100.00	
		REPAIRS-05/23					
		5/22/23 918185	202305 300-13100-10300		*	3,200.00	
		REPAIRS-05/23					
		5/22/23 918185	202305 300-13100-10100		*	3,300.00	
		REPAIRS-05/23					
		5/22/23 918185	202305 320-53800-46000		*	3,300.00	
		REPAIRS-05/23					
		5/22/23 918185	202305 300-20700-10000		*	3,300.00-	
		REPAIRS-05/23					
		5/22/23 918185	202305 320-54900-46000		*	1,100.00	
		REPAIRS-05/23					

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DATE CHECK	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
		5/22/23	918185 202305 300-20700-10000 REPAIRS-05/23		*	1,100.00-	
		5/22/23	918185 202305 320-53600-46700 REPAIRS-05/23		*	3,200.00	
		5/22/23	918185 202305 300-20700-10000 REPAIRS-05/23		*	3,200.00-	
				BILL PRAUS STUCCO			14,500.00 008585
5/25/23	00382	5/19/23	4859-052 202305 300-13100-10100 PURCHASES THRU 05/18/23		*	257.00	
		5/19/23	4859-052 202305 300-13100-10000 PURCHASES THRU 05/18/23		*	1,645.36	
		5/19/23	4859-052 202305 320-54900-34300 PURCHASES THRU 05/18/23		*	474.09	
		5/19/23	4859-052 202305 310-51300-49100 PURCHASES THRU 05/18/23		*	157.00	
		5/19/23	4859-052 202305 300-20700-10000 PURCHASES THRU 05/18/23		*	157.00-	
		5/19/23	4859-052 202305 310-51300-49100 PURCHASES THRU 05/18/23		*	280.00	
		5/19/23	4859-052 202305 310-51300-54000 PURCHASES THRU 05/18/23		*	365.00	
		5/19/23	4859-052 202305 310-51300-42000 PURCHASES THRU 05/18/23		*	46.36	
		5/19/23	4859-052 202305 310-51300-49000 PURCHASES THRU 05/18/23		*	40.00	
		5/19/23	4859-052 202305 330-53600-46000 PURCHASES THRU 05/18/23		*	914.00	
		5/19/23	4859-052 202305 300-20700-10000 PURCHASES THRU 05/18/23		*	1,645.36-	
				CHASE CARD SERVICES			2,376.45 008586
5/25/23	00338	5/18/23	16560 202304 310-51300-31500 SVCS-04/23		*	1,104.00	
				CHIUMENTO LAW PLLC			1,104.00 008587
5/25/23	00145	4/01/23	649 202304 310-51300-34000 MGMT FEES-04/23		*	1,429.17	
				GOVERNMENTAL MANAGEMENT SERVICES			1,429.17 008588
5/25/23	00367	6/01/23	96794586 202306 300-13100-10000 INS-06/23		*	6,271.13	
		6/01/23	96794586 202306 300-13100-10100 INS-06/23		*	868.66	
		6/01/23	96794586 202306 320-54900-23000 INS-06/23		*	1,927.51	
				DUNE -DUNES - SHENNING			

DATE CHECK	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
		6/01/23	96794586 202306 300-13100-10300 INS-06/23		*	756.36	
		6/01/23	96794586 202306 320-53800-23000 INS-06/23		*	868.66	
		6/01/23	96794586 202306 300-20700-10000 INS-06/23		*	868.66-	
		6/01/23	96794586 202306 310-53600-23000 INS-06/23		*	6,271.13	
		6/01/23	96794586 202306 300-20700-10000 INS-06/23		*	6,271.13-	
		6/01/23	96794586 202306 320-53600-23000 INS-06/23		*	756.36	
		6/01/23	96794586 202306 300-20700-10000 INS-06/23		*	756.36-	
				HUMANA HEALTH PLAN INC			9,823.66 008589
5/25/23 00395	-	5/18/23	1169281- 202306 300-13100-10000 INS-06/23		*	796.41	
		5/18/23	1169281- 202306 300-13100-10100 INS-06/23		*	94.42	
		5/18/23	1169281- 202306 300-13100-10300 INS-06/23		*	84.47	
		5/18/23	1169281- 202306 320-54900-23000 INS-06/23		*	426.88	
		5/18/23	1169281- 202306 320-53800-23000 INS-06/23		*	94.42	
		5/18/23	1169281- 202306 300-20700-10000 INS-06/23		*	94.42-	
		5/18/23	1169281- 202306 310-53600-23000 INS-06/23		*	796.41	
		5/18/23	1169281- 202306 300-20700-10000 INS-06/23		*	796.41-	
		5/18/23	1169281- 202306 320-53600-23000 INS-06/23		*	84.47	
		5/18/23	1169281- 202306 300-20700-10000 INS-06/23		*	84.47-	
				PRINCIPAL LIFE INSURANCE COMPANY			1,402.18 008590
5/25/23 00263	-	5/18/23	05182023 202305 320-54900-64006 TOLL PLAZA IMPROVEMENTS		*	80,000.00	
				S.E. CLINE CONSTRUCTION, INC.			80,000.00 008591
5/25/23 00263	-	5/18/23	05182023 202305 320-54900-64006 TOLL PLAZA IMPROVEMENTS		*	9,000.00	
				S.E. CLINE CONSTRUCTION, INC.			9,000.00 008592
				TOTAL FOR BANK E		179,529.57	
				DUNE -DUNES - SHENNING			

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
5/04/23	00014	5/01/23	1MRKQYG7 202304 310-51300-49100 PURCHASES-04/23	AMAZON CAPTIAL SERVICES	*	2,182.20	2,182.20 000036
5/04/23	00011	4/26/23	04262023 202304 320-53600-46700 CONCRETE REPAIR P-TOP	BILL PRAUS STUCCO	*	800.00	800.00 000037
5/04/23	00003	5/01/23	651 202305 310-51300-34000 MGMT FEES-05/23	GOVERNMENTAL MANAGEMENT SERVICES	*	416.67	416.67 000038
5/11/23	00004	4/30/23	78176 202304 320-53600-46500 SVCS-04/23	FUTURE HOZIZONS INC	*	5,394.00	5,394.00 000039
5/18/23	00007	5/11/23	90178095 202305 310-51300-64001 S/WATER ASSET MGMT ASSIST	CDM SMITH INC	*	6,072.00	6,072.00 000040
5/25/23	00003	4/01/23	650 202304 310-51300-34000 MGMT FEES-04/23	GOVERNMENTAL MANAGEMENT SERVICES	*	416.67	416.67 000041
TOTAL FOR BANK S						15,281.54	
TOTAL FOR REGISTER						15,281.54	