

*Dunes*  
*Community Development District*

*October 13, 2023*

# *Dunes Community Development District Agenda*

Friday  
October 13, 2023  
9:30 a.m.

Dunes CDD Administrative Office  
101 Jungle Hut Road  
Palm Coast, Florida  
<https://us02web.zoom.us/j/84616342159>  
Meeting ID # 846 1634 2159

Call In

- I. Roll Call & Agenda
- II. Minutes
  - A. Approval of the Minutes of the September 8, 2023 Meeting
- III. Audience Comments
- IV. Reports and Discussion Items
  - Discussion on Stormwater Utility
  - Discussion on Capacity Fee Issues for Commercial Accounts
  - Discussion of Bridge and Intersection
  - Update on Reclaimed Line Replacement
  - B. Public Facilities Report
  - C. Acceptance of Engagement Letter from Grau & Associates for the Fiscal Year 2023 Audit
- V. Staff Reports
  - Attorney
  - D. Engineer – Report
    - Manager
    - E. Bridge Report for September
    - F. Additional Budget Items Report
- VI. Supervisors' Requests and Audience Comments

VII. Financial Reports

G. Balance Sheet & Income Statement

H. Assessment Receipts Schedule

I. Approval of Check Register

VIII. Next Scheduled Meetings: November 3, 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, September 8, 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 DeGovanni	Chairman
Gary Crahan <i>by Zoom</i>	Vice Chairman
Rich DeMatteis	Assistant Secretary
Dennis Vohs	Treasurer
Kevin Porter	Assistant Secretary

Also present were:

Greg Peugh	District Manager
Daniel Laughlin	District Representative
Michael Chiumento	District Counsel
Richard Hamilton	Resident

The following is a summary of the discussions and actions taken at the September 8, 2023 meeting.

**FIRST ORDER OF BUSINESS**

**Roll Call**

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

**SECOND ORDER OF BUSINESS**

**Minutes**

**A. Approval of the Minutes of the August 11, 2023 Meeting**

Mr. Crahan suggested two revisions to the minutes, which will be included in the final version.

On MOTION by Mr. DeMatteis seconded by Mr. Vohs with all in favor the minutes of the August 11, 2023 meeting were approved as presented.
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**THIRD ORDER OF BUSINESS**

**Audience Comments**

There being none, the next item followed.

**FOURTH ORDER OF BUSINESS****Reports and Discussion Items****Discussion on Stormwater Utility**

Mr. Peugh reported that the county and district staff have agreed to the form of an agreement for billing of the stormwater utility fees to the Beach Walk community, and the next step is putting it on a County Commissioner's agenda for consideration.

**Discussion on Bridge and Intersection**

Mr. Peugh informed the Board the presentation given to the County Commissioners regarding the District's traffic study and plans for the bridge and the 4 way intersection went well. The same presentation will be given to the County and Flagler Beach at a meeting tentatively scheduled for September 13<sup>th</sup>.

**Update on the Reclaimed Line Replacement**

Mr. Peugh informed the Board the final plans for the relocation of the reclaimed line are expected to be in by the end of the day and the project can be put out to bid following a final review.

**B. Bridge Inspection Report**

Mr. Peugh provided a brief overview of the bridge inspection report, noting the sufficiency rating and health index have had minimal changes and the NBI ratings remained the same, with exception to the rating for the deck, which changed from good to satisfactory. The bridge is in excellent shape for its age.

Mr. Crahan asked what it would take to get the deck back into good condition.

Mr. Peugh responded that he would find out.

Mr. DeMatteis asked if the recommended repair on page 49 of the report would be made.

Mr. Peugh responded that the repairs would be made next time repairs are scheduled as there are no imminent items.

**C. Acceptance of the Fiscal Year 2022 Audit Report**

Mr. Peugh noted that there were no findings to report.

On MOTION by Mr. Vohs seconded by Mr. Porter with all in favor the Fiscal Year 2022 audit report was accepted.

**D. Consideration of Designating a Regular Meeting Schedule for Fiscal Year 2024**

Mr. Peugh presented a meeting schedule for Fiscal Year 2024 including meetings on the second Friday of each month with exception to November, which will be held on the first Friday.

On MOTION by Mr. DeMatteis seconded by Mr. Vohs with all in favor the Fiscal Year 2024 meeting schedule was approved as presented.

**FIFTH ORDER OF BUSINESS**

**Staff Reports**

**Attorney**

Mr. Chiumento reported that the County staff has approved deeds to convey to the District the parcels around the intersection.

Mr. Peugh stated that the fencing contractor has asked to split the \$26,000 lost in a fraudulent wire transfer in half.

Mr. Chiumento will respond that the Board is not interested in the offer.

Mr. Peugh also informed the Board that a form of easement for the reclaimed line was sent to all interested parties and there has been no response to date. Once the survey data is received, the easement will be sent for signature.

**E. Engineer - Report**

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

**Manager**

**J. Bridge Report for August**

Mr. Peugh reported that vehicle trips were down 1.33 percent, and revenue was up approximately 7% from August of last year.

Mr. DeMatteis stated that periodically when a resident scans their card at the toll booth, the rate comes up as \$3.00 versus \$0.50.

Mr. Peugh stated that he would look into it.

Additionally, Mr. Peugh reported the following:

- Number of accounts / web users - 26,000 express card accounts and 13,400 web users.
- Credit card transactions in the toll booths totaled approximately \$8,000.
- Approximately 383 new accounts were added this last month.

Lastly, Mr. Peugh informed the Board that the directional signs are up at the four-way intersection and reported that Hammock Beach Resort was under their allowable water consumption capacity. Of the 13 commercial accounts that were sent letters informing them they are over their capacity, about six will need to pay additional fees due to usage.

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

Mr. Peugh informed the Board of damage caused by a lightning strike, which is estimated at \$10,000 as of now, but that estimate will continue to increase.

#### **SIXTH ORDER OF BUSINESS**

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

Richard Hamilton commented that there were a couple notes in the bridge inspection report regarding nuts missing from bolts.

Mr. Peugh stated that it depends on how critical it is and if the structural engineers are concerned.

Richard Hamilton asked if there are plans for restriping and making it clearer where bikes are allowed.

Mr. Peugh stated that there will be some restriping and that can be worked into the intersection project anticipated to be started in 2025.

Richard Hamilton commented on the yellow water issue and it not clearing up until the day after it was not switched back.

Mr. Peugh stated that Island Estates is at the very end, so it depends on the location how much water is flowing past the meter. He added that there's nothing wrong with the water, it's just going to take at least a week to get through the system.



The Board discussed the issue with the need for a location in which the reclaimed line can be fully flushed. Mr. Richard Hamilton stated that he would speak to Mr. Peugh after the meeting to discuss possible solutions.

Richard Hamilton commented that the swale that is the secondary outfall for the Southern stormwater lakes is getting clogged with vegetation.

Lastly, Mr. Hamilton commented that there are silting problems in the east coast canal and it's coming through the culverts from the lakes.

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

A copy of the check register totaling \$302,180.36 was included in the agenda package.

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

**EIGHTH ORDER OF BUSINESS**

**Next Scheduled Meeting: October 13, 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. DeMatteis seconded by Mr. Vohs with all in favor the meeting was adjourned.

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Secretary/Assistant Secretary

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Chairman/Vice Chairman

*B.*

# **Public Facilities Report**

## **October 2023**



**Dunes Community Development District**  
**101 Jungle Hut Road**  
**Palm Coast, FL 32137**

**Developed in Accordance with Florida Statutes 189.415**

**Prepared: David C. Ponitz, P.E.**  
**Utility Manager**  
**Dunes Community Development District**  
**101 Jungle Hut Road**  
**Palm Coast, FL 32137**

## **I. PURPOSE AND SCOPE**

This Special District Public Facilities Report has been prepared for the Dunes Community Development District (the District) to comply with the requirements of 189.415, Florida Statutes. This report provides a general description of all public facilities owned and operated by the District along with facility expansion program needs underway or proposed within the next five (5) years.

## **II. GENERAL INFORMATION**

The District, located in Palm Coast, Florida and established in 1985, provides stormwater management, wastewater treatment and collection, water treatment and distribution and reclaimed water service to the residents of the District. The District is approximately 5.5 miles in length and encompasses approximately 2,200 acres. The District is comprised of four communities: Hammock Dunes (908 acres), Ocean Hammock (435 acres), Hammock Beach (364 acres) and Yacht Harbor Village (92 acres). The District owns and operates a 1,440,000 gallon per day (GPD) water treatment plant, a 920,000 GPD wastewater treatment plant, a reclaimed water treatment and distribution system serving a public access landscape irrigation service area comprised of residential and common areas and golf courses totaling approximately 1,000 acres having a rated disposal capacity of 7.74 Million GPD, the stormwater management system, the Hammock Dunes Toll Bridge, the roadways Camino del Mar and Hammock Dunes Pkwy and all the structures, piping, pumps, and appurtenances necessary to operate and maintain these systems.

The general description of the boundaries of the four (4) communities serviced by the District is as follows: Hammock Dunes is generally bounded on the north by Jungle Hut Road; to the east by the Atlantic Ocean; to the west by State Road A1A north of Island Estates and by the Intracoastal Waterway in Island Estates; and to the south by the southernmost point of Island Estates west of State Road A1A and to the south by Varn Park east of State Road A1A. Ocean Hammock and Hammock Beach areas are bounded to the south by Jungle Hut Road, to the east by the Atlantic Ocean, to the north by Malacompra Road, and to the west by State Road A1A. Yacht Harbor Village is bounded by State Road A1A to the east, the Hammock Dunes Toll Bridge to the south, the Intracoastal Waterway to the west, and Jungle Hut Road to the north.

Development within the District has proceeded in accordance with a planned, phased approach, with the overall development nearing 83% of build-out. The District is comprised of single-family residential, multi-family residential, common areas (roadway islands, scenic sidewalk routes, etc.) and recreational areas (e.g., golf courses). The phases of development are as follows:

### **Phase I, Hammock Dunes:**

This development phase encompasses the Hammock Dunes and Island Estates communities, which account for approximately 1,256 residential units, of which 1,152 are platted and/or permitted and 104 are planned but not platted/permitted. There are 727 single-family residential home sites (688 platted/permitted and 39 planned) and 529 condominiums units (464 platted/permitted and 65 planned). This phase has a total area of approximately 908 acres. There is an estimated total of 578 acres of residential and common areas requiring irrigation. The 96-acre Hammock Dunes Golf Course also requires irrigation. The infrastructure has been completed and the development is at approximately 83.4% of build-out (1,048 residential units out of planned/permitted total of 1,256 units). The transportation and utility infrastructure elements are

complete except for small improvements solely serving new planned but not platted/permitted developments.

#### Phase II, Ocean Hammock and Phase III, Hammock Beach:

Phase II encompasses the Ocean Hammock community, which accounts for approximately 609 residential units. This phase has a total area of approximately 435 acres. The 124-acre Ocean Hammock Golf Course runs throughout both the Ocean Hammock and Hammock Beach communities. The Phase II (Ocean Hammock) portion includes approximately 314 single-family residential home sites, 20 hotel units and 275 condominiums units.

Phase III encompasses the Hammock Beach community, which accounts for approximately 975 residential units. This phase has a total area of approximately 364 acres. The Hammock Beach and Ocean Hammock communities have approximately 201 acres under irrigation. The 124-Acre Ocean Hammock Golf Course, which runs throughout both the Ocean Hammock and Hammock Beach communities, is irrigated as well. The Phase III (Hammock Beach) portion includes approximately 489 single-family residential home sites and 486 condominiums units. The infrastructure is complete, and the combined Phase II and III development is at approximately 87.3% of build-out (1,383 residential units out of a potential of 1,584 units). The transportation and utility infrastructure are complete.

#### Phase IV, Yacht Harbor Village:

This development phase encompasses the Yacht Harbor Village community, which accounts for approximately 293 residential units. This phase has a total area of approximately 92 acres. This development includes 205 single-family residential home sites and 88 condominiums units. The infrastructure has been completed and the development is at approximately 56% of build-out (164 residential units out of a potential of 293 units). The transportation and utility infrastructure are complete. This phase also includes a marina with 210 boat slips.

### **III. EXISTING PUBLIC FACILITIES**

#### **A. Potable Water Facilities**

1. The District's raw water supply is realized from three (3) wells having submersible well pumps rated to deliver 615 gallons per minute each for a total pumping capacity of 2.66 million gallons per day (MGD). Two of the District's wells are located adjacent to its water and wastewater treatment facility on 101 Jungle Hut Road and a third well is located at 302 Hammock Park Lane. Water from these wells is treated by a reverse osmosis water treatment facility. The original water treatment facility, completed and placed into operation in August 2007, had a rated treatment capacity of 0.72 (MGD). Prior to construction of the water treatment facility, the District previously purchased potable water from the City of Palm Coast. The District and the City of Palm Coast have a current Interlocal Agreement in place that provides conditions for an existing interconnection between the two potable water systems in the event of emergencies or other planned system maintenance activities. The existing potable water interconnections were utilized as a source for meeting potable water demands during November 2022 and August 2023 for scheduled potable water ground storage tank inspection and repair activities.

2. The District's water treatment facility is currently rated and permitted to produce up to 1,440,000 gallons per day (gpd) or 1.44 MGD of potable water. The Dunes CDD water treatment plant capacity was increased from 0.72 MGD to 1.44 MGD in May 2015. The District also realizes a potable water storage capacity of 750,000 gallons with a ground storage tank located at the water treatment facility. In April 2019, the District prepared and submitted an updated Capacity Analysis Report (CAR) for the water plant and related facilities to the Florida Department of Environmental Protection (FDEP) as required every five (5) years. The FDEP accepted the District's updated CAR findings that illustrated the District's potable water supply, treatment, pumping, and storage facilities are sufficient to meet the projected service area finished water demand for the next ten (10) year operating and planning horizon. It is further anticipated that the current 1.44 MGD treatment plant capacity is sufficiently sized to meet the future potable water needs of the District's fully built-out community as currently planned.
3. The District has a Consumptive Use Permit (CUP) from the St. Johns River Water Management District (SJRWMD) that extends to the year 2024. This permit was modified most recently in August 2016. For calendar year 2023, the CUP allows the District to withdraw up to 324.12 Million Gallons (MG) annually, or 888,000 GPD, on an annual average day basis, for potable water production and use. Groundwater withdrawals utilized to produce the current annual average day potable water demand for the District's water service area is approximately 603,000 GPD or 68% of the current year CUP allocation. Groundwater withdrawal allocations contained in the CUP increase incrementally each year based on projected growth rates expected to occur within the District's water service area. The current permit provides an allowable groundwater withdrawal allocation of 891,000 GPD (annual average) in the year 2024.

In July 2019, the District prepared and submitted a Ten (10) - Year Compliance Report to the St. John's River Water Management District (SJRWMD) in accordance with CUP Condition 33. Noting the current District water supply service area is well-defined, future increases in water demand are expected to be significantly attributed to the rate of in fill of the remaining vacant/ undeveloped lots and parcels within the District's water service area. Future DCDD water demand projections contained in the 2019 Water Plant Facilities CAR are based on an average service connection growth rate of 1.7% for most recent 5 and 10 – year periods analyzed. The projected future raw water demand for public supply type use based on this recent average growth rate is not anticipated to exceed the DCDD's current groundwater allocations contained in the CUP through the 2024 permit horizon. The District expects that the permitted groundwater withdrawal allocations from the source water supply wells to be enough to meet our potable water production needs through 2024.

4. Water distribution facilities are located throughout the District and consist of approximately 150,000 linear feet of various sized piping ranging from 2, 4, 6, 8, 10, 12, and 16-inch diameter pipes together with valves and fittings. Individual service to residential clusters or neighborhoods is served by mains less than ten (10) inches in diameter. Potable water main facilities are typically located within the road rights of way and are offset from the edge of the pavement. When potable water facilities are located outside of District owned property or lie outside of road rights of way, easements are granted by the developers to the District authorizing the District to

access these facilities for maintenance and operational purposes. The District also currently owns and operates approximately 260 fire hydrants and 250 isolation valves serving the potable water distribution system.

5. The current annual average daily demand for potable water treatment and production is approximately 496,000 GPD. The use is comprised of residential consumption, non-residential consumption, potable irrigation, and system flushing. The current annual period average daily demand represents 34% of the total rated production capacity of the treatment plant.

#### B. Wastewater, Reclaimed Water, and Irrigation Water Facilities

1. Wastewater collection facilities are located throughout the District and consists of approximately 113,555 linear feet of 8, 10, and 12-inch diameter gravity sewers, 617 wastewater manholes, 23 lift stations with various sized pumps having pumping rates ranging from 40 to 500 gallons per minute, 1 small, grinder lift station serving an Island Estates gate booth and approximately 47,256 linear feet of force mains ranging from 3 to 12-inches in diameter.
2. The Wastewater Treatment Facility (WWTF) is located at 101 Jungle Hut Road on a dedicated utility site of 23 acres. Treatment processes include pretreatment (screening and flow measurement), flow equalization, secondary wastewater treatment (sequencing batch reactors), filtration, high-level disinfection along with digestion and solids dewatering and disposal. The District completed an expansion project in early 2020 with the wastewater treatment facility realizing an annual average daily flow (AADF) design capacity of 0.71 MGD. In October 2021, the FDEP issued a permit revision to the District for a re-rating of the WWTP design capacity from 0.71 to 0.92 MGD AADF. Current annual average daily wastewater treatment plant flow is approximately 421,000 GPD or 46% of the permitted capacity.

In July 2023, the District prepared and submitted a permit renewal application and an updated Capacity Analysis Report (CAR) to the Florida Department of Environmental Protection (FDEP) as required every five (5) years. The FDEP reviewed the application and provided a request for additional information regarding minor administrative items. District staff is preparing the requested response items and anticipates issuance of permit renewal prior to the end of the year. The District's updated CAR findings illustrates the District's permitted domestic wastewater facility capacity of 920,000 GPD (0.92 MGD), is sufficient to meet the projected service area wastewater flows for the next five (5) year operating and planning horizon.

3. Wastewater Disposal/Reclaimed facilities, capable of providing 3,200,000 GPD of reclaimed water for irrigation service are located at the utility site. These facilities consist of 3.2 MGD sand media filtration and high-level disinfection capacity, and 17.8 million gallons of reclaimed water storage in four on-site lined lagoons.
4. In addition to processing the wastewater into reclaimed water for irrigation of residential lots, common areas and two golf courses, the District purchases highly disinfected reclaimed water suitable for public access reuse from the City of Palm Coast. The District utilizes its 12-inch reclaimed transmission main, which connects the District and the City of Palm Coast's wastewater treatment plants. The District has an interlocal agreement with the City of Palm Coast for procurement of reclaimed

water up to a maximum of 2.6 MGD. The most recent annual period average daily flow received from the City of Palm Coast is approximately 1.52MGD.

5. During periods when peak irrigation demands are realized within the Dunes CDD service area, the District has the capability to supplement the usual District and Palm Coast wastewater facilities reclaimed water sources with brackish groundwater from the Floridian aquifer. The District operates an on-site irrigation supply well which withdraws groundwater from the Floridian Aquifer for mixing with reclaimed water stored in the on-site lagoons. The District's SJRWMD Consumptive Use Permit (CUP) (No. 51136) authorizes the District to withdraw groundwater up to an annual average of 970,000 GPD from the aquifer to supplement the reclaimed water sources. This resource is permitted for use after the source of reclaimed water has been maximized. In addition to the withdrawal allocation limit, the salt content of this brackish water source further restricts its use. The current annual average groundwater withdrawal rate is approximately 93,000 GPD (or 10% of the allocation). In August of 2016, the SJRWMD modified the District's CUP to allow the use of up to 970,000 GPD of surface water from the storm water collection/retention system as another supplemental irrigation source. This resource enhances our ability to meet peak irrigation demands. The current annual average daily withdrawal from the storm water system is 207,000 GPD.
6. There are two types of public access irrigation water use: golf course irrigation and landscape irrigation for residential and common areas. Three (3) irrigation water pump stations are employed at the District utility site to transmit reclaimed water to users. The Residential Pump Station owned and operated by the District provides reuse water service to residential and common areas; the Ocean Hammock Golf Course and Hammock Dunes Golf Course pump stations, each of which is owned and operated by the respective golf course management entity, provides reuse irrigation service to each respective golf course facility. Currently, the irrigation pumping facilities meet an annual average daily demand of approximately 2,073,000 GPD (Golf Courses: 546,000 GPD; Residential: 1,527,000 GPD).

The residential reclaimed water distribution system consists of approximately 125,148 linear feet of 1.5 through 16-inch diameter reclaimed water main, one reclaimed water booster station, 146 reclaimed valves, and the Residential pump station. As indicated previously, the District neither owns nor operates the golf course irrigation pumping stations or their distribution systems.

7. The District has installed several reuse flushing points and reclaimed water flushing hydrants throughout the District to maintain water quality in the reclaimed water distribution system. Although reuse water is treated to advanced secondary treatment standards that include high level disinfection and filtration, the District utilizes a secondary, disk filtration system located at the wastewater plant and downstream of the residential reuse pumping station to improve irrigation water quality provided for residential landscape irrigation. The current rated capacity of the disk filtration system, upgraded in 2020, is approximately 6,600 gallons per minute or 9 MGD. The residential pump station currently delivers approximately 4,000 gallons per minute during maximum peak irrigation demand periods.
8. Several development parcels were designed with community irrigation services. In these areas, the various Homeowners Associations (HOA) control and maintain the



irrigation systems serving the individual lots and common areas within. A portion of the reclaimed water service in the District is supplied via a master irrigation meter. Approximately eighteen (18) neighborhoods have master meters.

#### C. Storm Water Management

1. The Storm Water Management System originally completed and permitted consists of approximately 179 acres of created lakes. In 2021, the DCDD created a Stormwater Utility with associated rule and rate structures for operating and maintaining the stormwater lake and system components.
2. In September 2019, the District purchased mitigation bank credits and received a permit modification from the St. Johns River Water Management District (SJRWMD) for marsh mitigation. The lakes and marshes are connected to each other by drainage pipes and various drainage channels.

#### D. Toll Bridge

1. The toll bridge consists of a two-lane high-level fixed structure across the Atlantic Intracoastal Waterway. The bridge is approximately sixty-five (65) feet above the mean high water of the Atlantic Intracoastal Waterway and approximately 2,600 feet in length. This facility connects Interstate 95 via Palm Coast Parkway with State Road A1A.
2. The toll plaza associated with the toll bridge is located on the west side of the bridge and consists of two tollbooths and administration offices.
3. A connector road, Camino del Mar, which connects the toll bridge with State Road A1A, is also owned and maintained by the District. In January 2015, the Dunes CDD accepted ownership of Hammock Dunes Parkway from Camino del Mar to 16<sup>th</sup> Road.
4. The District, in late 2018, commissioned a traffic engineering consulting firm, Kisinger Campo & Associates (KCA), to perform an intersection traffic capacity and level of service analysis for the intersection of Hammock Dunes Pkwy. and Camino Del Mar along with Hammock Dunes Bridge. This report included a Highway Capacity Software (HCS) evaluation which indicated the Design Year 2045 AM and PM peak hour level of service (LOS) for the current two-lane configuration along the Hammock Dunes Bridge was found to be acceptable LOS D. In May 2023, a continuation of the original traffic analysis was performed by KCA to compare the signal with widening alternative to an all-way stop-controlled (AWSC) with widening alternative. The AWSC with widening alternative was determined to serve as a sufficient interim LOS improvement until Year 2040 when a traffic signal would be required.

## **IV. CURRENTLY PROPOSED EXPANSIONS NEXT FIVE YEARS**

### **A. Potable Water, Wastewater, and Irrigation Utilities**

#### **1. Potable Water**

The water treatment plant capacity was increased in May 2015 from 0.72 MGD to 1.44 MGD. It is not expected that additional capacity will be necessary to serve the potable water needs of the community. In April 2019, the District prepared and submitted an updated Capacity Analysis Report (CAR) for the water plant and related facilities to the Florida Department of Environmental Protection (FDEP) as required every five (5) years. The FDEP accepted the District's updated CAR findings that illustrated the District's potable water supply, treatment, pumping, and storage facilities are sufficiently sized to meet the projected service area finished water demand for the next ten (10) year operating and planning horizon. It is further anticipated that the current 1.44 MGD treatment plant capacity is sufficiently sized to meet the future potable water needs of the District's fully built-out community as currently planned.

The FDEP conducted a Compliance Evaluation Inspection of the District's Water Treatment Plant Reverse Osmosis Concentrate Outfall Permit (FL0355259) on May 9, 2023. The inspection activities are customarily performed every three (3) years by FDEP staff to review most all facility operational practices, records, and equipment readiness for the reverse osmosis concentrate system. The District received notice and final report from FDEP on June 26, 2023, indicating the system was determined to be in compliance with the Department's wastewater rules and regulations.

#### **2. Wastewater**

The Dunes Community Development District (CDD) currently owns and operates a recently re-rated 0.92 million gallon per day (MGD) wastewater treatment plant (WWTP). The design capacity of 0.92 MGD, realized upon completion of the DCDD WWTF Expansion and Improvement Project (Phase 1) in September 2019 and re-rating in 2021, provides necessary capacity for anticipated future year flows. An updated Capacity Analysis Report (CAR) was prepared and submitted along with the application for permit renewal to FDEP in July 2023. The recent CAR indicates current plant capacity is sufficient to serve wastewater treatment needs for the next five-year permit renewal period. Current annual average daily wastewater treatment plant flow is approximately 421,000 GPD or 46% of the permitted capacity.

The FDEP conducted a Compliance Evaluation Inspection of the District's Wastewater Treatment Facility (FLA011602) on November 28, 2022. The inspection activities are customarily performed every three (3) years by FDEP staff to review permittee wastewater facility operational practices, records, and equipment readiness. The District on December 12, 2022, provided additional documentation for responding to FDEP's request for information concerning the inspection findings. No further action items were requested by the Department.

## B. Storm Water Management System

The storm water management infrastructure has been completed and requires no expansion to serve the final build out population. The District has accepted responsibility for the ongoing maintenance of the storm water system throughout the District. The biennial SJRWMD MSSW Stormwater Registered Professional's Inspection Report for the Hammock Dunes and Ocean Hammock stormwater system and outfalls was prepared and submitted by engineering consulting firm, CPH, Inc. on June 17, 2022. The report indicates the systems were inspected and appear to be functioning in accordance with regulatory requirements. Preliminary planning and design of improvements necessary to enhance the District's ability to harvest this resource to supplement reclaimed water to meet peak irrigation demands commenced in 2017.

The District, in October 2021, adopted a Stormwater Utility Service and related rules and fees for funding appropriate level of service attributes for maintaining reliable stormwater system elements and function. An engineering study was performed to assess the overall needs of the stormwater facilities and infrastructure and to analyze long-term sustainability of the stormwater system and its resources. The DCDD also developed a Stormwater Geographic Information System (GIS) database to provide a digital inventory and pertinent attributes of the District's stormwater infrastructure. This GIS database provides an interactive tool that references and maps the configuration and attributes of the existing stormwater collection system. The GIS database will also serve as a significant resource for assessing the disposition of various system components and is intended to be utilized to determine future rehabilitation and replacement program needs, priorities, and eventual costs. The District is currently preparing bid specifications for developing a televising, inspection, and cleaning contract activity to help ensure the reliability of the District's stormwater system.

## C. Reclaimed Water System

The DCDD and the City of Palm Coast have an existing agreement that spells out the conditions of reclaimed water that is provided by the City of Palm Coast to the DCDD. The agreement includes a provision for the use of the DCDD's reclaimed water transmission main by the City for discharge of effluent to the Intracoastal Waterway (ICWW) especially during periods of wet weather. The City desires to increase its capability to discharge effluent to the ICWW and the DCDD desires to increase the amount of reclaimed water that may be attained from the City. Because of the potential to increase a long term, sustainable supply of irrigation water to the community, DCDD maintains ongoing discussions with the City as new service improvements or projects are contemplated. If feasible, the DCDD may consider partnering with the City in a project to expand the supply of reclaimed water to the DCDD while enhancing the City's capacity to discharge additional amounts of effluent to the ICWW during wet weather. DCDD is also looking at harvesting stormwater from its stormwater system to supplement reuse water for landscape irrigation. District staff continues to assess the feasibility and long-term sustainability of this water resource. The City of Palm Coast's recent replacement of the reuse transmission pumping equipment at their treatment facility did not appear to increase the amount of flow received at the DCDD's storage facility.

A capital improvement project was completed in 2020 to replace and upgrade the existing disk filtration system located downstream of the residential reuse pumping station to improve irrigation water quality provided for landscape irrigation. The capacity of the three (3) skid configured system is rated @ 2200 GPM each for a total capacity of 6600 GPM. The equipment upgrade provides an increased capacity to more effectively filter reclaimed water distributed from the lined storage pond

system. The upsized equipment exceeds peak irrigation demands realized from time to time with one skid unit either out of service or in a typical backwash cleaning cycle. Installation of an additional permanent reclaimed flushing device located at the southerly end of Island Estates was installed Fall 2022.

The District incurred the loss of approximately 600 linear feet of 12-inch diameter reclaimed water main in the vicinity of Hammock Dunes Golf Course Hole 18 south to Hammock Dunes Clubhouse due to dune erosion realized during Hurricane Nicole in early November 2022. Flagler County was declared eligible to receive public assistance grant funding for damages incurred during the Hurricane Nicole Incident Period identified between November 7 – 30, 2022 by the Governor's Office. A temporary above ground reclaimed main was designed by CDM Smith in early 2023. The above ground installation of temporary main was completed by Hazen Construction in April 2023 to restore necessary service to the District's residential reclaimed distribution system. An additional project was designed by CDM Smith to relocate a new reclaimed main westerly and under golf course property from Jungle Hut Road to Avenue de La Mer for installation via horizontal directional bore method. The project is tentatively scheduled for advertisement in Winter 2023. District staff is coordinating public assistance funding application process with FEMA, Florida Dept. of Emergency Management (FDEM), and Flagler County.

#### D. Toll Bridge - Hammock Dunes Parkway & Camino Del Mar Intersection

A new, modern toll collection system is complete. A recent study of the existing toll collection facility (building and site) concluded that improvements to the building were necessary and additional parking was needed to improve customer service access and provide parking for staff. An architectural engineering consultant completed design and permitting related activities for the improvements recommended in the study. The project was completed in July 2022.

Staff received the 2023 biennial inspection of the Hammock Dunes Bridge prepared by a traffic and roadway engineering consulting firm, Kisinger Campo & Associates, (KCA) dated June 27, 2023. The report indicates a Sufficiency Rating of 87.3 and a Health Index of 98.67. These benchmarks show little to no change as the 2021 inspection when the Sufficiency Rating and Health Index were 87.3 and 98.6, respectively.

The District, in November 2019, issued an engineering work authorization to KCA to prepare plans and bid documents for bridge repair needs to include cathodic protection, concrete repairs, joint replacements, ladder removal, fender and embankment repairs along with other miscellaneous repair activities outlined in previous inspection reports. Plans and specifications were completed for Hammock Dunes Bridge Rehabilitation Project and the project was advertised for receipt of bids and awarded to the most responsive bidder, Sieg & Ambachtsheer, Inc., in November 2020. The project was completed in November 2021 and during fiscal period where funding appropriations were planned and budgeted.

The District, in late 2018, also commissioned KCA to perform an intersection traffic capacity and level of service analysis for the intersection of Hammock Dunes Pkwy. and Camino Del Mar. The report "Final Traffic Technical Memorandum – Intersection of Hammock Dunes Pkwy at Camino Del Mar Intersection" dated May 22, 2019, included actual traffic counts for the intersection, a signal warrant analysis, and estimated level of service values based on traffic growth projections for various intersection configuration scenarios along with consideration for the existing bridge design configuration.

Conclusions and recommendations contained in the referenced Technical Memorandum are summarized as follows: The intersection is currently operating at an acceptable LOS capacity and additional capacity is anticipated to be needed by year 2031. Additional intersection capacity may be achieved with the installation of turn lanes and/ or traffic signalization. A traffic signal is currently warranted at the intersection based on current traffic volumes. The intersection is expected to operate well below capacity in design year 2045 with proposed signalization and new turn lanes in place as depicted in the report. Initial capacity analysis for the Hammock Dunes Bridge found that the existing 2-lane configuration appears adequate through 2045 design year. The technical memorandum also included recommendations for considering a west side widening of Hammock Dunes Parkway to lessen cost and impacts to existing facilities. The District has authorized and completed preliminary design of proposed signal and intersection improvements for determination of future right of way acquisition limits which will likely entail land requirements from Flagler County. Also recommended was a further evaluation of bridge capacity by performing a corridor analysis that includes both adjacent intersections at Palm Harbor Parkway and Camino Del Mar.

In May 2023, a continuation of the original traffic analysis was performed by KCA to compare the signal with widening alternative to an all-way stop-controlled (AWSC) with widening alternative. The AWSC with widening alternative was determined to serve as a sufficient interim LOS improvement until Year 2040 when a traffic signal would be required.

## **V. RENEWAL/REPLACEMENT OF FACILITIES**

### Potable Water System

Several renewal and replacement projects are included in the District's Capital Improvement Program (CIP). Recent potable water supply and treatment systems related project implementation schedules are listed below:

1. Supervisory Control and Data Acquisition (SCADA) Upgrade / Replacement Project (FY 21/22 – nearing completion)
2. St. Johns River Water Management District Consumptive Use Permit (CUP) Renewal (FY 23/24)
3. FDEP WTP Reverse Osmosis Concentrate Discharge Permit Renewal (FY 23/24)
4. Utility Rate Study for Water, Sewer, and Reclaimed Systems (FY 23/24)
5. Replace Chlorine Chemical Storage Tanks – Feed Systems (FY 21/22 – completed)
6. Ground Storage Tank / Clearwell Repairs and Maintenance (FY 23/24 – Underway)
7. WTP 750K Gallon Ground Storage Tank Cleaning & Inspection (FY22/23 - completed)
8. Additional Bulk Chemical Storage Tank / Piping Replacement (FY22/23 - completed)
9. Implementation of Neptune R900 Fixed Base Gateway Automated Meter Reading (AMR) & SaaS Software Systems (added FY 21/22 – completed)
10. WTP - Reverse Osmosis Feed Pump Engineering Evaluation (FY 22/23 - completed)
11. Other future year projects contained in District's Five (5) Year CIP include: Water Treatment Plant Scrubber, RO Feed Pump Improvements Design, WTP Generator, Water Quality Evaluation.

### Wastewater & Reclaimed (Reuse) Systems

Several renewal and replacement projects are included in the District's Capital Improvement Program (CIP). Projects related to the wastewater treatment, collection and reclaimed distribution systems are scheduled for implementation as listed below:

1. Wastewater Treatment Plant FDEP Permit Renewal Application (FY 22/23 – nearing completion)
2. Reclaimed Main Permanent Relocation (FY 23/24)
3. Reclaimed Water System Split North - South Valve Installation Design & Construct (FY23/24)
4. Pump Station Rehabilitation Project LS 8 Madeira (FY 21/22) & LS 12 (FY 22/23) (Electrical/ Mechanical/ Piping – Design complete)
5. Programmable Logic Controller (PLC) Installation & Upgrade Project (FY 23/24)
6. WWTP Sludge Pump Installation (FY 22/23 - completed)
7. WWTP Tertiary Filter Canopy Replacement (FY 22/23 - completed)
8. Other future year projects contained in District's Five (5) Year CIP include: Pump Station Rehabilitation Projects (Electrical/ Mechanical/ Piping - priority conditions based assessment), Addition of auxiliary, stationary, emergency bypass pumping units at wastewater pumping stations (2 remaining), Influent & Reject Pumping Station Piping Upgrades, Residential Reclaimed Pump Station/ HVAC Improvements, Reclaimed Pond No. 3 Cleaning - Lining Repair, WWTP Train 1 Filter Rehabilitation, Reclaimed/ Stormwater Augmentation Line HD Lake System to Reject Pond.

### Bridge and Hammock Dunes Parkway & Camino Del Mar

Several renewal and replacement projects are included in the District's Capital Improvement Program (CIP). Projects related to the Hammock Dunes Bridge and Hammock Dunes Parkway systems are scheduled for implementation as listed below:

1. HD Bridge Tolling Equipment Upgrades – E Transit (FY 23/24)
2. Camino Del Mar Intersection Expanded 4-Way Stop Design (FY 23/24)
3. Toll Entry Control Arm (FY 23/24)
4. Sunpass System Study (FY 23/24)
5. Milling & Resurfacing Hammock Dunes Pkwy & Camino Del Mar – Construction & CEI Administration (FY 22/23 - completed)
6. Other future year projects contained in District's Five (5) Year CIP include: Intersection Improvements – Signalization Final Design and Construction, Potential Migration to Sunpass Type System, Replace Parkway/ Bridge Lighting.

### Stormwater System

Several renewal and replacement projects are included in the District's Capital Improvement Program (CIP). Projects related to the Districts stormwater system are scheduled for implementation as listed below:

1. Prepare Stormwater Geographic Information System (GIS) (FY 20/21 - completed)
2. Prepare Specifications – Clean and Televisive Stormwater System (FY 22/23 - ongoing)
3. Cleaning and Televising Stormwater System (FY 23/24)

4. Other future year projects contained in District's Five (5) Year CIP include:  
Development of a Stormwater Inventory/ Annual Cleaning / Inspection Program,  
Determination of appropriate Levels of Service standards, and evaluate future  
funding mechanisms.

*C.*





# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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[www.graucpa.com](http://www.graucpa.com)

October 3, 2023

Board of Supervisors  
Dunes Community Development District  
5385 N. Nob Hill Road  
Sunrise, FL 33351

We are pleased to confirm our understanding of the services we are to provide Dunes Community Development District, Flagler County, Florida ("the District") for the fiscal year ended September 30, 2023. We will audit the financial statements of the governmental activities, business-type activities, and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Dunes Community Development District as of and for the fiscal year ended September 30, 2023. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2023 audit.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary comparison schedule

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

- 1) Compliance with FL Statute 218.39 (3) (c)

## Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

**Examination Objective**

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

**Other Services**

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

**Management Responsibilities**

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

**Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

**Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

**Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

**Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Furthermore, Grau & Associates agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Auditor acknowledges that the designated public records custodian for the District is the District Manager ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Grau & Associates shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if Auditor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Grau & Associate's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Grau & Associates, Grau & Associates shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

**IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT: GMS-SF LLC - 5385 N Nob Hill Road Sunrise, FL 33351 - TELEPHONE: 954-721-8681 - RECORDREQUEST@GMSFL.COM**

Our fee for these services will not exceed \$19,500 for the September 30, 2023 audit, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued. This agreement is automatically renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

We will complete the audit within prescribed statutory deadlines, which requires the District to submit its annual audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2023 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Dunes Community Development District and believe this letter accurately summarizes the terms of our engagement and, with any addendum, if applicable, is the complete and exclusive statement of the agreement between Grau & Associates and the District with respect to the terms of the engagement between the parties. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



\_\_\_\_\_  
Antonio J. Grau

**RESPONSE:**

This letter correctly sets forth the understanding of Dunes Community Development District.

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_



**FICPA Peer Review Program**  
Administered in Florida  
by The Florida Institute of CPAs



Peer Review  
Program

**AICPA Peer Review Program**  
Administered in Florida  
by the Florida Institute of CPAs

**March 17, 2023**

**Antonio Grau**  
**Grau & Associates**  
**951 Yamato Rd Ste 280**  
**Boca Raton, FL 33431-1809**

**Dear Antonio Grau:**

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

*FICPA Peer Review Committee*

Peer Review Team  
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791

*D.*

- 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. LS-8 facility plans are combined with Lift Station 12 (see below) for advertising and bidding purposes.

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. Received final plans and provided comments. Received draft specifications for review – underway. Received pump equipment and control panel pricing from pump manufacturer in the amount of \$120,000 for purchase of sole source equipment with purchase orders issued. Revising plans and bid documents for updated scope of work to include owner-provided equipment. Awaiting engineer estimate of cost for installation of purchased equipment and additional contractor performed project improvements.

### **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. FEMA confirms the District is 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 to assist 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 site inspection was performed by FEMA team in early July. Dunes received Site Inspection Report on July 17 for review & signature. FEMA sent a Request for Information (RFI) regarding the temporary repair project. Staff responded to RFI items and signed Site Inspection Report. Executed Subgrant Agreement received by the Governor's authorized representative on July 20, 2023. Upon receipt of updated FEMA Damage Description and Dimensions Scope and Costs document, District staff signed and uploaded via portal process. FEMA indicated the Emergency Protective Measure Project (temporary reclaimed main near Hammock Dunes Club) is awaiting obligation status and the state will be notified. Staff and CDM Smith responded to an RFI received from the Consolidated Resource Center (CRC) requesting engineering certifications for both estimates for the relocation project and in-kind replacement alternative. The permanent resiliency project is still under FEMA's supervisory review process. Staff reviewed 90% plans and bid documents and met with CDM Smith on 9/26/23 to discuss staff review comments. FDEP issued notice of permit revision on 9/8/23 for the reclaimed main relocation project.

### **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 removed tank exterior coating on portions of tank on July 15 to assist further observation of leaking. Field observations reveal approximately six (6) or so locations where tank is leaking. Repairs were performed as scheduled between August 14 - 27, 2023 along with activation of our potable water



interconnection with Palm Coast. The curing period for the newly installed membrane required additional time and Palm Coast and our water customers were notified as the disinfectant type was scheduled for change on August 27, 2023. Tank was disinfected by Contractor on August 28 and staff flushed and sampled tank and returned to operation upon attaining appropriate bacteriological clearance. Repairs are currently being assessed for performance and effectiveness prior to scheduling remaining tank exterior coating activities.

### **FDOT FPID 439124 – A1A Milling & Resurfacing Project**

Staff submitted utility plan markups to FDOT on August 18, 2023, for FDOT project for future improvements proposed along A1A between Osprey Drive to just north of Mariners Drive. Planned improvements include milling and resurfacing of existing pavement along with minor shoulder widening and sidewalk reconstruction. Staff review, plan markups, and executed Utility Information Sheet feedback indicate proposed roadway improvements are not anticipated to impact Dunes CDD water, sewer, and reclaimed systems in vicinity of the project. Received FDOT confirmation on 9/25/23 that the District completed the plans review process.

### **A1A & Malacompra Road – Sewer Force Main Extension Project**

Staff received project plans from CPH Engineers on September 20, 2023, for the City of Palm Coast Utilities Dept. project. The project illustrates future 12-inch sanitary sewer force main improvements proposed along A1A beginning north of Jungle Hut Road to Malacompra Road along with an 8-inch force main proposed along Malacompra Road. Staff reviewed the plans and responded to CPH indicating the force main improvements are not anticipated to impact Dunes CDD water, sewer, and reclaimed systems in vicinity of the project. Additional record drawing information was provided to the consultant for their awareness.

### **Water/ Wastewater/ Stormwater/ CUP Regulatory Activities**

Staff received Request for Additional Information (RAI) from FDEP on August 18, 2023, for the District permit renewal application and supporting documents. Staff and consultant (CPH) preparing necessary responses to five (5) minor information requests identified in FDEP's RAI which are due no later than November 16, 2023. Awaiting completion of operating protocol updates and receipt of confirmation from FDEP regarding scope of sampling for MW-13 prior to performing same.

*E.*



## 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	\$ 141,054.00	\$ 74,451.81	189.46%	\$ 215,505.81	\$ 189,157.37	12.23%	195,161	197,679	-1.27%	46,285	145,854	3,022	\$ 1.104246
AUGUST 2023	\$ 104,272.00	\$ 70,950.31	146.96%	\$ 175,222.31	\$ 162,643.19	7.18%	180,759	183,191	-1.33%	33,988	138,574	8,197	\$ 0.969370
SEPTEMBER 2023	\$ 94,427.00	\$ 68,206.80	138.44%	\$ 162,633.80	\$ 134,455.89	17.33%	169,103	158,045	7.00%	30,830	134,725	3,548	\$ 0.961744
<b>TOTALS=</b>	<b>\$ 1,351,243.50</b>	<b>\$ 870,111.63</b>		<b>\$ 2,221,355.13</b>	<b>\$ 1,892,818.32</b>	17.36%	<b>2,246,431</b>	<b>2,205,987</b>	1.83%	<b>453,448</b>	<b>1,706,757</b>	<b>86,226</b>	
<b>PERCENT OF TOTAL=</b>	<b>60.8%</b>	<b>39.2%</b>		<b>Previous YTD=</b>	<b>\$ 1,892,818.32</b>	<b>Previous YTD=</b>	<b>2,205,987</b>	<b>20.2%</b>	<b>76.0%</b>	<b>3.8%</b>			
				<b>Increase/Decrease %=</b>	<b>17%</b>	<b>Increase/Decrease %=</b>	<b>2%</b>						
<b>CURRENT FY AVERAGES=</b>	<b>\$ 112,603.63</b>	<b>\$ 72,509.30</b>	<b>154.39%</b>	<b>\$ 185,112.93</b>			<b>187,203</b>			<b>37,787</b>	<b>142,230</b>	<b>7,186</b>	<b>\$ 0.9863</b>
<b>12 MONTH PROJECTION=</b>	<b>\$ 1,351,243.50</b>	<b>\$ 870,111.63</b>		<b>\$ 2,221,355.13</b>			<b>2,246,431</b>			<b>453,448</b>	<b>1,706,757</b>	<b>86,226</b>	
FY 23 BUDGETED PROJECTION=	\$ 2,115,000												
	12345	=Revised number	12345	=Highest Value number									
Loyalty Cards:													
First sale 5-22-2019	10 for \$10												
Last Sale 6-25-2022	62,000 Cards Sold												
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.													

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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.	Reclaimed PS/Digester MCC Lightning Strike			\$ 32,741.79		\$ 32,741.79	O&M		Estimated Total to date
ii.									
iii.									
	SUB-TOTALS=	\$ -	\$ -	\$ 32,741.79	\$ -	\$ 32,741.79			
	GRAND TOTAL ALL IDENTIFIED ITEMS=	\$ -	\$ 20,000.00	\$ 536,523.79	\$ 51,875.00	\$ 608,398.79			
	POTENTIALLY ABSORBABLE WITH EXISTING BUDGET								
A	Insurance Policy Increase	\$ 16,631.00				\$ 16,631.00	ADMIN	11/4/2022	Budget \$293,884 Actual \$310,515 Bridge
B									line item increased \$70k
	SUB-TOTALS=	\$ 16,631.00	\$ -	\$ -	\$ -	\$ 16,631.00			

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

Unaudited Financial Statements  
as of  
August 31, 2023

Board of Supervisors Meeting  
October 13, 2023

# **DUNES COMMUNITY DEVELOPMENT DISTRICT**

## **BALANCE SHEET**

August 31, 2023

	<b>Major Fund</b>
	<b>General</b>
<b><u>ASSETS:</u></b>	
Cash	\$3,741
Investments	\$100,737
<b>TOTAL ASSETS</b>	<b><u>\$104,478</u></b>
<b><u>LIABILITIES AND FUND BALANCES:</u></b>	
Liabilities:	
Accounts Payable	\$1,232
Due to Other Funds	\$50,109
<b>TOTAL LIABILITIES</b>	<b><u>\$51,342</u></b>
Fund Balances:	
Assigned:	
Current year's expenditures	\$168,126
Unassigned	(\$114,989)
<b>TOTAL FUND BALANCES</b>	<b><u>\$53,137</u></b>
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b><u>\$104,478</u></b>



# DUNES COMMUNITY DEVELOPMENT DISTRICT

## General Fund

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

For the Period Ended August 31, 2023

EXPENSE CODE	DESCRIPTION	GENERAL FUND BUDGET	PRORATED BUDGET THRU 08/31/23	ACTUAL THRU 08/31/23	VARIANCE
<b>REVENUES:</b>					
001.300.31900.10000	Maintenance Taxes	\$129,535	\$129,535	\$129,541	\$5
001.300.36100.11000	Interest Income	\$1,000	\$917	\$3,919	\$3,003
<b>TOTAL REVENUES</b>		<b>\$130,535</b>	<b>\$130,452</b>	<b>\$133,460</b>	<b>\$3,008</b>
<b>EXPENDITURES:</b>					
<u>Administrative</u>					
001.310.51300.11000	Supervisor Fees	\$14,000	\$12,833	\$10,200	\$2,633
001.310.51300.21000	FICA Expense	\$1,071	\$982	\$780	\$201
001.310.51300.31100	Engineering/Software Services	\$5,000	\$4,583	\$0	\$4,583
001.310.51300.31500	Attorney	\$11,000	\$10,083	\$19,927	(\$9,843)
001.310.51300.32000	Collection Fees/Payment Discount	\$12,000	\$12,000	\$7,123	\$4,877
001.310.51300.32200	Annual Audit	\$3,400	\$3,400	\$3,285	\$115
001.310.51300.34000	Management Fees	\$9,800	\$8,983	\$8,983	(\$0)
001.310.51300.35100	Computer Time	\$1,000	\$917	\$917	\$0
001.310.51300.40000	Travel Expenses	\$1,000	\$917	\$0	\$917
001.310.51300.42000	Postage & Express Mail	\$3,200	\$2,933	\$5,362	(\$2,428)
001.310.51300.42500	Printing	\$2,500	\$2,292	\$3,978	(\$1,686)
001.310.51300.45000	Insurance	\$21,299	\$21,299	\$24,841	(\$3,542)
001.310.51300.48000	Advertising Legal & Other	\$3,000	\$2,750	\$893	\$1,857
001.310.51300.49000	Bank Charges	\$1,000	\$917	\$338	\$579
001.310.51300.49100	Contingencies	\$6,000	\$5,500	\$6,617	(\$1,117)
001.310.51300.51000	Office Supplies	\$1,000	\$917	\$458	\$459
001.310.51300.54000	Dues, Licenses & Subscriptions	\$1,000	\$917	\$822	\$95
001.320.53800.12000	Salaries	\$96,312	\$88,903	\$88,883	\$20
001.320.53800.21000	FICA Taxes	\$8,547	\$7,889	\$6,629	\$1,261
001.320.53800.22000	Pension Expense	\$7,705	\$7,063	\$6,844	\$218
001.320.53800.23000	Health Insurance Benefits	\$16,282	\$14,925	\$15,424	(\$499)
001.320.53800.24000	Workers Comp Insurance	\$1,774	\$1,626	\$1,553	\$73
001.320.53800.64000	Capital Improvements	\$2,500	\$2,500	\$2,500	\$0
<b>TOTAL ADMINISTRATIVE</b>		<b>\$230,389</b>	<b>\$215,129</b>	<b>\$216,357</b>	<b>(\$1,228)</b>
<u>General System Maintenance</u>					
001.320.53800.46200	Landscaping	\$35,000	\$32,083	\$28,269	\$3,815
001.320.53800.46000	Building Maintenance	\$30,000	\$27,500	\$38,606	(\$11,106)
001.320.53800.46300	Tree & Shrub Removal	\$8,500	\$7,792	\$1,028	\$6,764
001.320.53800.49300	R&R-Equipment	\$1,000	\$917	\$0	\$917
<b>TOTAL GENERAL SYSTEM MAINTENANCE</b>		<b>\$74,500</b>	<b>\$68,292</b>	<b>\$67,902</b>	<b>\$390</b>
<b>TOTAL EXPENDITURES</b>		<b>\$304,889</b>	<b>\$283,420</b>	<b>\$284,259</b>	<b>(\$839)</b>
Excess (deficiency) of revenues over (under) expenditures		<b>(\$174,354)</b>	<b>(\$152,968)</b>	<b>(\$150,799)</b>	<b>\$2,169</b>
<u>Other Financing Sources/(Uses)</u>					
001.300.38100.10000	Interfund Transfer (From Bridge Fund)	\$6,228	\$6,228	\$6,228	\$0
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>		<b>\$6,228</b>	<b>\$6,228</b>	<b>\$6,228</b>	<b>\$0</b>
Net change in fund balance		<b>(\$168,126)</b>	<b>(\$146,740)</b>	<b>(\$144,571)</b>	<b>\$2,169</b>
<b>FUND BALANCE - BEGINNING</b>		<b>\$168,126</b>		<b>\$197,708</b>	
<b>FUND BALANCE - ENDING</b>		<b>\$0</b>		<b>\$53,137</b>	

# **DUNES COMMUNITY DEVELOPMENT DISTRICT**

## **STATEMENT OF NET POSITION - PROPRIETARY FUNDS**

	9/30/2022-Audited Major Funds			7/31/23 Major Funds			8/31/23 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
<b>ASSETS:</b>										
Current Assets:										
Cash and Cash Equivalents:										
Cash - Operating Account	\$262,985	\$224,656	\$339,088	\$426,732	\$546,696	\$75,834	\$240,550	\$773,098	\$130,411	\$1,144,059
Cash - On Hand	---	\$2,800	---	---	\$2,800	---	---	\$2,800	---	\$2,800
Petty Cash	---	\$1,330	---	---	\$767	---	---	\$691	---	\$691
Investments:										
State Board - Surplus Funds	\$4,373,775	\$9,926,696	---	\$6,717	\$14,982	\$591	---	---	---	\$0
Raymond James - Enhanced Savings	---	---	---	\$4,014,498	\$9,305,195	\$301,195	\$4,031,172	\$9,343,842	\$302,473	\$13,677,486
Raymond James - Money Market	---	---	---	\$573	\$1,148	---	\$573	\$1,148	---	\$1,721
Receivables										
Utility Billing	\$304,729	---	\$18,909	\$312,344	---	\$0	\$302,583	---	\$0	\$302,583
FSA Receivable	---	\$2,089	---	---	\$3,727	\$0	---	\$4,405	\$0	\$4,405
Unbilled Accounts Receivable	\$127,779	---	---	---	---	---	---	---	---	\$0
Due from Other Sources	\$19,513	\$2,231	---	---	---	\$0	---	---	\$0	\$0
Due from Other Funds	---	\$43,655	\$95	\$1,017	\$272,021	\$86,326	\$1,017	\$138,506	\$38,043	\$177,566
Noncurrent Assets:										
Prepays	\$156,233	\$133,908	\$26,058	---	\$17,858	---	---	---	---	\$0
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)	---	\$6,829,629	---	---	\$6,829,629	\$0	---	\$6,829,629	\$0	\$6,829,629
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
<b>TOTAL ASSETS</b>	<b>\$31,480,131</b>	<b>\$18,574,736</b>	<b>\$384,150</b>	<b>\$30,997,000</b>	<b>\$18,402,566</b>	<b>\$463,946</b>	<b>\$30,811,013</b>	<b>\$18,501,860</b>	<b>\$470,927</b>	<b>\$49,783,800</b>
<b>LIABILITIES:</b>										
Current Liabilities:										
Accounts Payable	\$88,353	\$129,774	\$5,394	\$133,822	\$9,779	\$7,917	\$112,805	\$904	\$6,836	\$120,545
Retainage Payable	---	\$89,000	---	---	---	\$0	---	---	\$0	\$0
Due to Other Funds	\$18,014	---	\$26,058	\$305,572	---	\$18,587	\$120,079	---	\$7,377	\$127,456
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 <sup>(2)</sup>	---	\$568,240	---	---	\$568,240	\$0	---	\$568,240	\$0	\$568,240
<b>TOTAL LIABILITIES</b>	<b>\$820,636</b>	<b>\$787,014</b>	<b>\$31,452</b>	<b>\$1,136,163</b>	<b>\$578,019</b>	<b>\$26,504</b>	<b>\$929,654</b>	<b>\$569,144</b>	<b>\$14,213</b>	<b>\$1,513,011</b>
<b>NET POSITION</b>										
Net Invested in Capital Assets	\$26,234,118	\$8,148,371	\$0	\$26,234,118	\$8,237,371	\$0	\$26,234,118	\$8,237,371	\$0	\$34,471,489
Unrestricted	\$4,425,377	\$9,639,351	\$352,698	\$3,626,719	\$9,587,176	\$437,442	\$3,647,241	\$9,695,345	\$456,714	\$13,799,300
<b>TOTAL NET POSITION</b>	<b>\$30,659,495</b>	<b>\$17,787,722</b>	<b>\$352,698</b>	<b>\$29,860,837</b>	<b>\$17,824,547</b>	<b>\$437,442</b>	<b>\$29,881,359</b>	<b>\$17,932,716</b>	<b>\$456,714</b>	<b>\$48,270,790</b>

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

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

# **DUNES COMMUNITY DEVELOPMENT DISTRICT**

## **STATEMENT OF NET POSITION - PROPRIETARY FUNDS**

August 31, 2023

	<u>Water, Sewer and Effluent Reuse Enterprise Fund</u>	<u>Major Funds Intracoastal Waterway Bridge Enterprise Fund</u>	<u>Stormwater Fee Enterprise Fund</u>	<u>Total</u>
<b><u>ASSETS:</u></b>				
Current Assets:				
Cash and Cash Equivalents:				
Cash - Operating Account	\$240,550	\$773,098	\$130,411	\$1,144,059
Cash - On Hand	---	\$2,800	---	\$2,800
Petty Cash	---	\$691	---	\$691
Investments:				
State Board - Surplus Funds	---	---	---	\$0
Raymond James - Enhanced Savings	\$4,031,172	\$9,343,842	\$302,473	\$13,677,486
Raymond James - Money Market	\$573	\$1,148	---	\$1,721
Receivables				
Utility Billing	\$302,583	---	---	\$302,583
FSA Receivable	---	\$4,405	---	\$4,405
Due from Other Funds	\$1,017	\$138,506	\$38,043	\$177,566
Noncurrent Assets:				
Prepays	---	---	---	\$0
Deposits	\$1,000	---	---	\$1,000
Capital Assets:				
Land	\$875,488	\$85,000	---	\$960,488
Plant-Expansion (Net)	\$3,930,991	---	---	\$3,930,991
Maintenance Building (Net)	\$36,041	---	---	\$36,041
Equipment (Net)	\$592,151	\$9,702	---	\$601,853
Roadways (Net)	---	\$1,313,041	---	\$1,313,041
Bridge Facility (Net)	---	\$6,829,629	---	\$6,829,629
Improvements Other than Buildings (Net)	\$13,290,030	---	---	\$13,290,030
Construction in Progress	\$7,509,417	\$0	---	\$7,509,417
<b>TOTAL ASSETS</b>	<b><u>\$30,811,013</u></b>	<b><u>\$18,501,860</u></b>	<b><u>\$470,927</u></b>	<b><u>\$49,783,800</u></b>
<b><u>LIABILITIES:</u></b>				
Current Liabilities:				
Accounts Payable	\$112,805	\$904	\$6,836	\$120,545
Due to Other Funds	\$120,079	---	\$7,377	\$127,456
Noncurrent Liabilities:				
Utility Deposits	\$1,347	---	---	\$1,347
Customer Refunds Due	\$3,350	---	---	\$3,350
Prepaid Connection Fees	\$692,073	---	---	\$692,073
Deferred Toll Revenue <sup>(2)</sup>	---	\$568,240	---	\$568,240
<b>TOTAL LIABILITIES</b>	<b><u>\$929,654</u></b>	<b><u>\$569,144</u></b>	<b><u>\$14,213</u></b>	<b><u>\$1,513,011</u></b>
<b><u>NET POSITION</u></b>				
Net Invested in Capital Assets	\$26,234,118	\$8,237,371	\$0	\$34,471,489
Unrestricted	\$3,647,241	\$9,695,345	\$456,714	\$13,799,300
<b>TOTAL NET POSITION</b>	<b><u>\$29,881,359</u></b>	<b><u>\$17,932,716</u></b>	<b><u>\$456,714</u></b>	<b><u>\$48,270,790</u></b>

# DUNES COMMUNITY DEVELOPMENT DISTRICT

## Water and Sewer Fund-Proprietary Fund

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

For the Period Ended August 31, 2023

EXPENDITURE CODE	DESCRIPTION	WATER/SEWER FUND BUDGET	PRORATED BUDGET THRU 08/31/23	ACTUAL THRU 08/31/23	VARIANCE
<b>OPERATING REVENUES:</b>					
041.300.34300.30000	Water Revenue	\$1,171,850	\$1,074,196	\$972,608	(\$101,588)
041.300.34300.50000	Sewer Revenue	\$994,285	\$911,428	\$863,333	(\$48,095)
041.300.34300.76000	Irrigation/Effluent	\$1,324,478	\$1,214,105	\$1,131,210	(\$82,895)
041.300.34300.10000	Meter Fees	\$32,389	\$29,689	\$19,200	(\$10,489)
041.300.34300.10100	Connection Fees - W, S & I (75 units)	\$74,905	\$68,663	\$13,500	(\$55,163)
041.300.36900.10000	CPC Effluent Agreement	\$40	\$40	\$40	\$0
041.300.34900.10200	Backflow Preventor/Misc.	\$3,507	\$3,215	\$2,175	(\$1,040)
041.300.36900.10000	Misc. Income / Penalty	\$30,000	\$27,500	\$15,771	(\$11,729)
<b>TOTAL OPERATING REVENUES</b>		<b>\$3,631,453</b>	<b>\$3,328,835</b>	<b>\$3,017,837</b>	<b>(\$310,999)</b>
<b>OPERATING EXPENSES</b>					
<u>Administrative</u>					
041.310.51300.31100	Engineering	\$50,000	\$45,833	\$43,662	\$2,171
041.310.51300.31500	Attorney	\$5,000	\$4,583	\$5,125	(\$542)
041.310.51300.32200	Annual Audit	\$7,650	\$7,650	\$6,509	\$1,141
041.310.51300.34000	Management Fees	\$22,050	\$20,213	\$20,213	\$0
041.310.51300.40000	Travel Expenses	\$17,000	\$15,583	\$12,775	\$2,808
041.310.51300.42000	Postage & Express Mail	\$6,000	\$5,500	\$3,230	\$2,270
041.310.51300.42500	Printing & Mailing Utility Bills	\$19,000	\$17,417	\$13,533	\$3,884
041.310.51300.48000	Advertising Legal & Other	\$5,000	\$4,583	\$0	\$4,583
041.310.51300.49000	Bank Charges	\$5,000	\$4,583	\$207	\$4,376
041.310.51300.49100	Contingencies	\$15,000	\$13,750	\$6,107	\$7,643
041.310.51300.51000	Office Supplies and Equipment	\$18,000	\$16,500	\$9,298	\$7,202
041.310.51300.54000	Dues, Licenses & Subscriptions	\$11,000	\$10,083	\$8,285	\$1,798
041.310.51300.54200	Permits Fees WTP & WWTP	\$10,000	\$9,167	\$12,100	(\$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	\$784,016	\$797,203	(\$13,187)
041.310.53600.21000	FICA Taxes	\$75,371	\$69,574	\$59,438	\$10,136
041.310.53600.22000	Pension Plan	\$67,948	\$62,286	\$57,299	\$4,987
041.310.53600.23000	Insurance Benefits (Medical)	\$143,585	\$131,620	\$107,079	\$24,541
041.310.53600.24000	Workers Compensation Insurance	\$15,645	\$14,341	\$13,695	\$646
041.310.53600.25000	Unemployment Benefits	\$5,000	\$4,583	\$0	\$4,583
041.310.53600.25000	Bad Debt Expense	\$1,000	\$917	\$0	\$917
041.310.53600.41000	Telephone	\$50,000	\$45,833	\$43,515	\$2,318
041.310.53600.41002	Payment Processing Service	\$15,000	\$13,750	\$12,765	\$985
041.310.53600.44000	Equipment Rentals & Leases	\$7,000	\$6,417	\$8,086	(\$1,669)
041.310.53600.45000	Insurance	\$117,144	\$117,144	\$136,627	(\$19,482)
041.310.53600.46100	Repair and Maintenance for Vehicles	\$20,000	\$18,333	\$9,741	\$8,593
041.310.53600.52000	Supplies/Equipment General	\$7,000	\$6,417	\$5,797	\$620
041.310.53600.52010	Tools	\$15,000	\$13,750	\$3,577	\$10,173
041.310.53600.52055	Uniforms/Supplies/Services	\$14,000	\$12,833	\$11,032	\$1,801
041.310.53600.52100	Fuel for Vehicles	\$7,000	\$6,417	\$13,955	(\$7,539)
041.310.53600.54100	Training & Travel Expenses	\$8,000	\$7,333	\$6,785	\$548
<b>TOTAL ADMINISTRATIVE</b>		<b>\$1,621,744</b>	<b>\$1,504,009</b>	<b>\$1,440,488</b>	<b>\$63,521</b>

# DUNES COMMUNITY DEVELOPMENT DISTRICT

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

EXPENDITURE CODE	DESCRIPTION	WATER/SEWER FUND BUDGET	PRORATED BUDGET THRU 08/31/23	ACTUAL THRU 08/31/23	VARIANCE
<u>Water System</u>					
041.320.53600.34800	Water Quality Testing	\$33,000	\$30,250	\$17,536	\$12,714
041.320.53600.43000	Electric	\$125,000	\$114,583	\$138,866	(\$24,283)
041.320.53600.43100	Bulk Water Purchases	\$20,000	\$18,333	\$13,976	\$4,358
041.320.53600.44000	Equipment Rentals & Leases	\$1,000	\$917	\$0	\$917
041.320.53600.46000	Plant Maintenance Repair and Equipment	\$150,000	\$137,500	\$191,091	(\$53,591)
041.320.53600.46050	Distribution System Maintenance Repair and Equip.	\$35,000	\$32,083	\$40,162	(\$8,079)
041.320.53600.52000	Plant Operating Supplies	\$25,000	\$22,917	\$19,570	\$3,347
041.320.53600.52200	Chlorine & Other Chemicals	\$250,000	\$229,167	\$289,237	(\$60,071)
041.320.53600.61000	Meters New & Replacement	\$50,000	\$45,833	\$169,878	(\$124,044)
<b>TOTAL WATER SYSTEM</b>		<b>\$689,000</b>	<b>\$631,583</b>	<b>\$880,316</b>	<b>(\$248,733)</b>
<u>Sewer System</u>					
041.330.53600.34800	Water Quality Testing	\$27,000	\$24,750	\$19,271	\$5,480
041.330.53600.34900	Sludge Disposal	\$70,000	\$64,167	\$82,966	(\$18,799)
041.330.53600.43000	Electric	\$68,000	\$62,333	\$65,447	(\$3,113)
041.330.53600.44000	Equipment Rentals & Leases	\$1,000	\$917	\$392	\$525
041.330.53600.46000	Plant Maintenance Repair and Equipment	\$135,000	\$123,750	\$140,773	(\$17,023)
041.330.53600.46050	Collection System Maintenance Repair and Equip.	\$25,000	\$22,917	\$19,553	\$3,364
041.330.53600.46075	Lift Station Repair and Maintenance	\$60,000	\$55,000	\$47,420	\$7,581
041.330.53600.52000	Plant Operating Supplies	\$12,000	\$11,000	\$9,079	\$1,921
041.330.53600.52200	Chlorine & Other Chemicals	\$50,000	\$45,833	\$53,536	(\$7,703)
<b>TOTAL SEWER SYSTEM</b>		<b>\$448,000</b>	<b>\$410,667</b>	<b>\$438,436</b>	<b>(\$27,769)</b>
<u>Irrigation System</u>					
041.340.53600.34800	Water Quality Testing	\$3,000	\$2,750	\$0	\$2,750
041.340.53600.43000	Electric	\$75,000	\$68,750	\$62,405	\$6,345
041.340.53600.43300	Effluent (Reclaimed Water) Purchases	\$140,000	\$128,333	\$157,416	(\$29,083)
041.340.53600.44000	Equipment Rentals & Leases	\$40,000	\$36,667	\$22,999	\$13,668
041.340.53600.46000	Plant Maintenance Repair and Equipment	\$100,000	\$91,667	\$76,547	\$15,119
041.340.53600.46050	Distribution System Maintenance Repair/Equip.	\$35,000	\$32,083	\$44,621	(\$12,537)
041.340.53600.61000	Meters New & Replacement	\$60,000	\$55,000	\$41,046	\$13,954
<b>TOTAL IRRIGATION SYSTEM</b>		<b>\$453,000</b>	<b>\$415,250</b>	<b>\$405,034</b>	<b>\$10,216</b>
<u>Contribution to Reserves</u>					
041.310.51300.63100	Renewal and Replacement	\$260,583	\$238,868	\$238,868	\$0
<b>TOTAL CONTRIBUTIONS TO RESERVES</b>		<b>\$260,583</b>	<b>\$238,868</b>	<b>\$238,868</b>	<b>\$0</b>
<b>TOTAL OPERATING EXPENSES</b>		<b>\$3,472,327</b>	<b>\$3,200,377</b>	<b>\$3,403,142</b>	<b>(\$202,765)</b>
<b>OPERATING INCOME (LOSS)</b>		<b>\$159,126</b>	<b>\$128,458</b>	<b>(\$385,305)</b>	<b>(\$513,764)</b>
<u>NON OPERATING REVENUE (EXPENSES)</u>					
041.300.36900.10200	Non Operating Revenue - Capital Expansion	\$873,874	\$801,051	\$0	(\$801,051)
041.300.22300.10000	Connection Fees - W/S	(\$50,000)	(\$45,833)	\$0	\$45,833
041.300.36100.10000	Interest Income	\$7,000	\$6,417	\$173,713	\$167,296
041.310.51300.64000	Capital Improvements	(\$990,000)	(\$907,500)	(\$805,411)	\$102,089
<b>TOTAL NON OPERATING REVENUE (EXPENSES)</b>		<b>(\$159,126)</b>	<b>(\$145,866)</b>	<b>(\$631,698)</b>	<b>(\$485,832)</b>
<b>CHANGE IN NET POSITION</b>		<b>\$0</b>	<b>(\$17,407)</b>	<b>(\$1,017,003)</b>	<b>(\$999,596)</b>
<b>TOTAL NET POSITION - BEGINNING</b>		<b>\$0</b>		<b>\$24,801,989</b>	
<b>NOTAL NET POSITION - ENDING</b>		<b>\$0</b>		<b>\$23,784,986</b>	

# DUNES COMMUNITY DEVELOPMENT DISTRICT

## Bridge Fund - Proprietary Fund

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

For the Period Ended August 31, 2023

EXPENSE CODE	DESCRIPTION	BRIDGE FUND BUDGET	PRORATED BUDGET THRU 08/31/23	ACTUAL THRU 08/31/23	VARIANCE
<b>OPERATING REVENUES:</b>					
042.300.34900.10000	Toll Collections/Book Sales	\$2,115,000	\$1,938,750	\$2,131,081	\$192,331
042.300.36900.10000	Miscellaneous Income	\$14,000	\$12,833	\$11,530	(\$1,303)
<b>TOTAL OPERATING REVENUES</b>		<b>\$2,129,000</b>	<b>\$1,951,583</b>	<b>\$2,142,611</b>	<b>\$191,028</b>
<b>OPERATING EXPENSES</b>					
<u>Administrative</u>					
042.310.51300.31100	Engineering	\$5,000	\$4,583	\$158	\$4,426
042.310.51300.31500	Attorney	\$5,000	\$4,583	\$17,617	(\$13,034)
042.310.51300.32200	Annual Audit	\$5,950	\$5,950	\$5,471	\$479
042.310.51300.34000	Management Fees	\$17,150	\$15,721	\$15,721	(\$0)
042.310.51300.49000	Bank Charges	\$6,000	\$5,500	\$1,578	\$3,922
042.310.51300.49100	Contingencies	\$5,000	\$4,583	\$417	\$4,166
<b>TOTAL ADMINISTRATIVE</b>		<b>\$44,100</b>	<b>\$40,921</b>	<b>\$40,961</b>	<b>(\$40)</b>
<u>Toll Facility</u>					
042.320.54900.12000	Salaries	\$623,052	\$575,125	\$591,912	(\$16,788)
042.320.54900.21000	FICA Taxes	\$53,397	\$49,290	\$44,392	\$4,898
042.320.54900.22000	Pension Plan	\$37,476	\$34,594	\$28,892	\$5,702
042.320.54900.23000	Insurance Benefits (Medical)	\$79,194	\$72,594	\$42,637	\$29,957
042.320.54900.24000	Workers Compensation Insurance	\$8,629	\$7,910	\$7,553	\$356
042.320.54900.34300	Contractual Support	\$75,000	\$68,750	\$35,670	\$33,080
042.320.54900.34500	Payroll Processing Fee	\$34,000	\$31,167	\$31,883	(\$717)
042.320.54900.34600	Credit Card Processing Fee	\$40,000	\$36,667	\$50,160	(\$13,494)
042.320.54900.40000	Travel Expenses	\$500	\$458	\$0	\$458
042.320.54900.41000	Telephone	\$8,000	\$7,333	\$10,265	(\$2,932)
042.320.54900.42500	Printing	\$6,000	\$5,500	\$7,792	(\$2,292)
042.320.54900.43000	Utility Services	\$20,000	\$18,333	\$17,047	\$1,286
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	\$80,667	\$95,499	(\$14,832)
042.320.54900.46002	Repairs & Maintenance-Parkway	\$180,000	\$165,000	\$148,258	\$16,742
042.320.54900.46100	DOT mandated Bridge Inspection (Required in 2023)	\$27,000	\$24,750	\$26,555	(\$1,805)
042.320.54900.51000	Office Supplies	\$4,000	\$3,667	\$3,386	\$281
042.320.54900.52000	Operating Supplies	\$24,000	\$22,000	\$21,526	\$474
<b>TOTAL TOLL FACILITY</b>		<b>\$1,414,743</b>	<b>\$1,310,299</b>	<b>\$1,287,635</b>	<b>\$22,663</b>
<u>Maintenance Reserves &amp; Community Projects</u>					
042.320.54900.65000	Maintenance Reserves	(\$1,121,071)	(\$1,027,648)	\$0	(\$1,027,648)
042.310.51300.60002	Parkway Capital Expenditures	\$25,000	\$22,917	\$0	\$22,917
<b>TOTAL MAINTENANCE RESERVES &amp; COMMUNITY PROJECTS</b>		<b>(\$1,096,071)</b>	<b>(\$1,004,732)</b>	<b>\$0</b>	<b>(\$1,004,732)</b>
<b>TOTAL OPERATING EXPENSES</b>		<b>\$362,772</b>	<b>\$346,488</b>	<b>\$1,328,597</b>	<b>(\$982,109)</b>
<b>OPERATING INCOME (LOSS)</b>		<b>\$1,766,228</b>	<b>\$1,605,096</b>	<b>\$814,015</b>	<b>(\$791,081)</b>
<u>NON OPERATING REVENUE (EXPENSES)</u>					
042.300.36100.11000	Interest Income	\$40,000	\$36,667	\$378,703	\$342,036
042.320.54900.64000	Capital Improvements	(\$1,800,000)	(\$1,041,495)	(\$1,041,495)	\$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
<b>TOTAL NON OPERATING REVENUE (EXPENSES)</b>		<b>(\$1,766,228)</b>	<b>(\$1,011,056)</b>	<b>(\$669,020)</b>	<b>\$342,036</b>
<b>CHANGE IN NET POSITION</b>		<b>\$0</b>	<b>\$594,039</b>	<b>\$144,994</b>	<b>(\$449,045)</b>
<b>TOTAL NET POSITION - BEGINNING</b>		<b>\$0</b>		<b>\$17,110,221</b>	
<b>NOTAL NET POSITION - ENDING</b>		<b>\$0</b>		<b>\$17,255,215</b>	

# DUNES COMMUNITY DEVELOPMENT DISTRICT

## Stormwater Fee Fund - Proprietary Fund

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

For the Period Ended August 31, 2023

EXPENSE CODE	DESCRIPTION	STORMWATER FUND BUDGET	PRORATED BUDGET THRU 08/31/23	ACTUAL THRU 08/31/23	VARIANCE
<b>OPERATING REVENUES:</b>					
043.300.34300.90000	Stormwater Fees	\$452,556	\$414,843	\$398,384	(\$16,459)
043.300.36900.10000	Miscellaneous Income	\$50	\$46	\$0	(\$46)
<b>TOTAL OPERATING REVENUES</b>		<b>\$452,606</b>	<b>\$414,889</b>	<b>\$398,384</b>	<b>(\$16,505)</b>
<b>OPERATING EXPENSES</b>					
<u>Administrative</u>					
043.310.51300.31100	Engineering/Software Services	\$25,000	\$22,917	\$0	\$22,917
043.310.51300.31500	Attorney	\$2,000	\$1,833	\$3,407	(\$1,573)
043.310.51300.32000	Collection Fees, Uncollectable & Early Payment Discount	\$1,000	\$917	\$0	\$917
043.310.51300.32200	Annual Audit	\$4,000	\$4,000	\$3,735	\$265
043.310.51300.34000	Management Fees	\$5,000	\$4,583	\$4,583	\$0
043.310.51300.35100	Computer Time	\$500	\$458	\$0	\$458
043.310.51300.40000	Travel Expenses	\$1,000	\$917	\$0	\$917
043.310.51300.42000	Postage & Express Mail	\$500	\$458	\$0	\$458
043.310.51300.42500	Printing	\$500	\$458	\$0	\$458
043.310.51300.45000	Insurance	\$21,299	\$21,299	\$24,841	(\$3,542)
043.310.51300.48000	Advertising Legal & Other	\$1,000	\$917	\$0	\$917
043.310.51300.49000	Bank Charges	\$600	\$550	\$493	\$57
043.310.51300.49100	Contingencies	\$4,000	\$3,667	\$4,506	(\$839)
043.310.51300.51000	Office Supplies	\$1,000	\$917	\$0	\$917
043.310.51300.54000	Dues, Licenses & Subscriptions	\$1,000	\$917	\$0	\$917
043.320.53600.12000	Salaries	\$86,829	\$79,593	\$73,041	\$6,552
043.320.53600.21000	FICA Taxes	\$7,705	\$7,063	\$5,422	\$1,641
043.320.53600.22000	Pension Expense	\$6,946	\$6,367	\$6,064	\$303
043.320.53600.23000	Health Insurance Benefits	\$14,679	\$13,455	\$12,912	\$544
043.320.53600.24000	Workers Comp Insurance	\$1,599	\$1,466	\$1,400	\$66
043.320.53600.64000	Capital Improvements (See Capital Improvements List)	\$110,000	\$100,833	\$29,567	\$71,266
<b>TOTAL ADMINISTRATIVE</b>		<b>\$296,157</b>	<b>\$273,585</b>	<b>\$169,971</b>	<b>\$103,614</b>
<u>Stormwater System Maintenance</u>					
043.320.53600.43000	Electric (7 Aerators)	\$15,000	\$13,750	\$13,923	(\$173)
043.320.53600.46200	Landscaping	\$5,000	\$4,583	\$1,796	\$2,788
043.320.53600.46500	Lake Maintenance	\$79,499	\$72,874	\$59,187	\$13,688
043.320.53600.46700	Storm Drain System Maintenance	\$40,000	\$36,667	\$60,350	(\$23,683)
043.320.53600.49300	Repair and Replacement Equipment	\$4,000	\$3,667	\$0	\$3,667
043.320.53600.49200	Repair and Replacement Floating Aerators	\$10,000	\$9,167	\$0	\$9,167
043.320.53600.52100	Grass Carp/Fish-Nuisance Removal	\$3,000	\$2,750	\$0	\$2,750
<b>TOTAL STORMWATER SYSTEM MAINTENANCE</b>		<b>\$156,499</b>	<b>\$143,457</b>	<b>\$135,255</b>	<b>\$8,202</b>
<b>TOTAL OPERATING EXPENSES</b>		<b>\$452,656</b>	<b>\$417,043</b>	<b>\$305,226</b>	<b>\$111,817</b>
<b>OPERATING INCOME (LOSS)</b>		<b>(\$50)</b>	<b>(\$2,154)</b>	<b>\$93,158</b>	<b>\$95,312</b>
<u>NON OPERATING REVENUE (EXPENSES)</u>					
042.300.36100.11000	Interest Income	\$50	\$46	\$10,858	\$10,812
<b>TOTAL NON OPERATING REVENUE (EXPENSES)</b>		<b>\$50</b>	<b>\$46</b>	<b>\$10,858</b>	<b>\$10,812</b>
<b>CHANGE IN NET POSITION</b>		<b>\$0</b>	<b>(\$2,108)</b>	<b>\$104,016</b>	<b>\$106,124</b>
<b>TOTAL NET POSITION - BEGINNING</b>		<b>\$0</b>		<b>\$352,698</b>	
<b>NOTAL NET POSITION - ENDING</b>		<b>\$0</b>		<b>\$456,714</b>	

*H.*



**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
6/16/23	\$1,319.15	(\$59.47)	\$27.57	\$0.00	\$1,351.05	\$1,351.05	\$1,351.05
	\$129,540.53	\$4,589.47	\$2,499.02	\$0.00	\$122,452.04	\$122,452.04	\$122,452.04

Percent Collected                      100.00%

*I.*

# DUNES COMMUNITY DEVELOPMENT DISTRICT

## Check Run Summary

August 31, 2023

<i><b>Fund</b></i>	<i><b>Check Numbers</b></i>	<i><b>Amount</b></i>
General Fund	6800-6813	\$15,059.56
Water and Sewer	19391-19479	\$211,199.86
Bridge Fund	8652-8676	\$65,178.70
Stormwater Fund	55-57	\$8,333.76
<i><b>Total</b></i>		<i><b>\$299,771.88</b></i>

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
8/02/23	00218	7/27/23 10040	202307 320-53800-46000		*	400.00	
		SVCS-07/23					
		8/01/23 10061	202308 320-53800-46000		*	210.00	
		SVCS-08/23					
			ABOVE THE REST PEST CONTROL				610.00 006800
8/02/23	00118	8/01/23 3518/226	202309 320-53800-46000		*	216.00	
		QTR MONITOR-SEPT/OCT/NOV					
			ALARMPRO, INC.				216.00 006801
8/02/23	00302	8/01/23 678	202307 320-53800-46200		*	647.50	
		SVCS-07/23					
			PLANT LIFE LAWN MAINTENANCE				647.50 006802
8/02/23	00024	6/14/23 06142023	202306 310-51300-32000		*	.78	
		COMMISSIONS #10					
		6/16/23 06162023	202306 310-51300-32000		*	27.57	
		COMMISSIONS #11					
			SUZANNE JOHNSTON				28.35 006803
8/10/23	00218	8/03/23 10064	202308 320-53800-46000		*	50.00	
		SVCS-08/23					
			ABOVE THE REST PEST CONTROL				50.00 006804
8/10/23	00027	8/08/23 82168751	202308 310-51300-42000		*	240.24	
		DELIVERIES THRU 08/03/23					
			FEDEX				240.24 006805
8/10/23	00109	8/01/23 663	202308 310-51300-34000		*	816.67	
		MGMT FEES-08/23					
		8/01/23 663	202308 310-51300-35100		*	83.33	
		INFORMATION TECHNOLOGY					
		8/01/23 663	202308 310-51300-51000		*	22.50	
		OFFICE SUPPLIES					
		8/01/23 663	202308 310-51300-42000		*	10.95	
		POSTAGE					
		8/01/23 663	202308 310-51300-42500		*	159.15	
		COPIES					
			GOVERNMENTAL MANAGEMENT SERVICES				1,092.60 006806
8/10/23	00280	8/02/23 5340	202308 310-51300-49100		*	146.00	
		WEB MAINT-08/23					
			VGLOBALTECH				146.00 006807
8/10/23	00141	7/25/23 85453400	202308 320-53800-46000		*	853.09	
		SVCS-08/23					

DUNE -DUNES - SHENNING

\*\*\* CHECK DATES 08/01/2023 - 08/31/2023 \*\*\*  
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 #
		7/25/23	85456160 202308 320-53800-46000 SVCS-08/23		*	302.38	
				WASTE MANAGEMENT INC. OF FLORIDA			1,155.47 006808
8/17/23	00173	7/20/23	348848 202307 320-53800-46000 SVCS-07/23		*	183.40	
				DAYTONA FIRE & SAFETY EQUIPMENT INC			183.40 006809
8/17/23	00004	7/31/23	5770292- 202307 310-51300-48000 LEGAL AD#9035739		*	170.60	
		7/31/23	5770292- 202307 310-51300-48000 LEGAL AD#9036004		*	165.60	
				DAYTONA BEACH NEWS-JOURNAL			336.20 006810
8/24/23	00129	7/31/23	17168 202307 310-51300-31500 SVCS-07/23		*	3,267.40	
		7/31/23	17168 202307 300-13100-10100 SVCS-07/23		*	2,392.32	
		7/31/23	17168 202307 300-13100-10400 SVCS-07/23		*	1,357.88	
		7/31/23	17168 202307 310-51300-31500 SVCS-07/23		*	2,392.32	
		7/31/23	17168 202307 300-20700-10000 SVCS-07/23		*	2,392.32-	
		7/31/23	17168 202307 310-51300-31500 SVCS-07/23		*	1,357.88	
		7/31/23	17168 202307 300-20700-10000 SVCS-07/23		*	1,357.88-	
				CHIUMENTO LAW PLLC			7,017.60 006811
8/24/23	00004	7/31/23	5770292 202307 310-51300-48000 LEGAL AD#9035739		*	170.60	
		7/31/23	5770292 202307 310-51300-48000 LEGAL AD#9036004		*	165.60	
				DAYTONA BEACH NEWS-JOURNAL			336.20 006812
8/24/23	00302	8/01/23	679 202308 320-53800-46200 MAINT-08/23		*	1,800.00	
		8/11/23	694 202308 320-53800-46200 SVCS-08/23		*	400.00	
		8/11/23	695 202308 320-53800-46200 SVCS-08/23		*	800.00	
				PLANT LIFE LAWN MAINTENANCE			3,000.00 006813
TOTAL FOR BANK F						15,059.56	
DUNE -DUNES -				SHENNING			

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
8/02/23	00613	8/01/23 743112	202307 320-53600-34800		*	145.00	
		PO#2184259					
		8/01/23 743115	202307 330-53600-34800		*	1,573.10	
		WASTEWATER					
ADVANCED ENVIRONMENTAL LABORATORIES							1,718.10 019391
8/02/23	01789	8/01/23 1GQ1QHJQJ	202307 310-53600-52010		*	3.11-	
		CREDIT					
		8/01/23 1GWW1XQQ	202307 310-53600-52010		*	3.88	
		REFUND					
		8/01/23 1HCQPPPV	202307 310-53600-52010		*	200.31	
		PURCHASES-07/23					
		8/01/23 1H4MDC7Y	202307 310-53600-52010		*	102.68-	
		CREDIT					
		8/01/23 1KXCT46W	202307 330-53600-52000		*	454.87	
		PURCHASES-07/23					
		8/01/23 1NT3V9CM	202307 330-53600-52000		*	479.95	
		PURCHASES-07/23					
		8/01/23 1QPWC1K1	202307 330-53600-52000		*	560.93	
		PURCHASES-07/23					
AMAZON CAPITAL SERVICES							1,594.15 019392
8/02/23	01714	7/23/23 01558190	202308 310-53600-41000		*	85.68	
		SVCS-08/23					
CHARTER COMMUNICATIONS							85.68 019393
8/02/23	00305	7/21/23 15848868	202307 320-53600-43100		*	2.33	
		SVCS-07/23					
		7/21/23 15849465	202307 320-53600-43100		*	2.33	
		SVCS-07/23					
		7/21/23 15851199	202307 320-53600-43100		*	2.33	
		SVCS-07/23					
		7/21/23 15852427	202307 340-53600-43300		*	18,247.96	
		SVCS-07/23					
		7/21/23 15857273	202307 340-53600-43300		*	67.76	
		SVCS-07/23					
CITY OF PALM COAST-UTILITY DEPT.							18,322.71 019394
8/02/23	00047	8/01/23 82100265	202307 310-51300-42000		*	30.46	
		DELIVERIES THRU 07/21/23					
FEDEX							30.46 019395
8/02/23	00030	7/26/23 2023147	202307 340-53600-46050		*	513.07	
		SUPPLIES					
		7/28/23 19737482	202307 320-53600-46050		*	298.87	
		SUPPLIES					

DUNE -DUNES - SHENNING

AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN 10/05/23	PAGE 2
*** CHECK DATES 08/01/2023 - 08/31/2023 ***												
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 #					
		7/28/23 19737482	202307 330-53600-46050	SUPPLIES	*	298.87						
		7/28/23 19737482	202307 340-53600-46050	SUPPLIES	*	298.86						
				FERGUSON WATERWORKS			1,409.67	019396				
8/02/23	00013	7/25/23 04682-07	202307 330-53600-43000	SVCS-07/23	*	108.31						
		7/25/23 49253-07	202307 330-53600-43000	SVCS-07/23	*	39.21						
		7/25/23 90108-07	202307 330-53600-43000	SVCS-07/23	*	26.29						
		7/25/23 90294-07	202307 330-53600-43000	SVCS-07/23	*	53.72						
		7/25/23 91016-07	202307 330-53600-43000	SVCS-07/23	*	58.66						
				FLORIDA POWER & LIGHT CO.			286.19	019397				
8/02/23	00309	7/27/23 79491	202307 340-53600-46000	SUPPLIES	*	2,959.31						
				FUTURE HORIZONS, INC.			2,959.31	019398				
8/02/23	00057	7/17/23 97720239	202307 330-53600-46075	SUPPLIES	*	3,317.92						
				GRAINGER			3,317.92	019399				
8/02/23	00028	6/28/23 34920	202306 320-53600-52000	SUPPLIES	*	111.91						
		6/28/23 34938	202306 310-53600-52000	SUPPLIES	*	67.07						
		7/18/23 34963	202307 320-53600-52000	SUPPLIES	*	269.16						
				HAMMOCK HARDWARE & SUPPLY, INC.			448.14	019400				
8/02/23	00515	7/27/23 6536241	202307 320-53600-52200	SUPPLIES	*	4,090.49						
				HAWKINS, INC.			4,090.49	019401				
8/02/23	01244	7/24/23 6804	202307 330-53600-52200	SUPPLIES	*	891.00						
				KED GROUP, INC.			891.00	019402				
8/02/23	00688	7/20/23 024097	202307 330-53600-52200	HYPOCHLORITE SOLUTIONS	*	725.83						
		7/20/23 024097	202307 320-53600-52200	HYPOCHLORITE SOLUTIONS	*	1,451.67						
				ODYSSEY MANUFACTURING COMPANY			2,177.50	019403				
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DUNE -DUNES - SHENNING												

AP300R		YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER					RUN 10/05/23		PAGE 3		
*** CHECK DATES 08/01/2023 - 08/31/2023 ***		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 #	
8/02/23	00569	7/20/23	26922	202307	330-53600-34900			*	1,925.00		
		RINSE DEWATERING BOX				ORMOND SEPTIC SYSTEMS				1,925.00	019404
8/02/23	00405	7/24/23	26935	202307	330-53600-34900			*	1,925.00		
		RINSE DEWATERING BOX				RAINBOW RANCH				1,925.00	019405
8/02/23	01822	8/01/23	08012023	202308	300-34300-30100			*	14.69		
		REFUND-CRDT BAL CLSD ACCT				RICHARD C ATACK				14.69	019406
8/02/23	00453	8/01/23	08012023	202308	310-53600-41000			*	100.00		
		CELLPHONE ALLOWANCE-08/23				CORY BRILL				100.00	019407
8/02/23	01882	8/01/23	08012023	202308	300-34300-30000			*	172.29		
		REFUND-CLSD ACCT				BETTY JO CARLSON				172.29	019408
8/02/23	01936	8/01/23	08012023	202308	300-34300-30100			*	14.69		
		REFUND-CRDT BAL CLSD ACCT				JAMES & PEGGY GARRISON				14.69	019409
8/02/23	01937	8/01/23	08012023	202308	300-34300-30000			*	21.85		
		REFUND-CLSD ACCT				KARL HOLLY				21.85	019410
8/02/23	01938	8/01/23	08012023	202308	300-34300-30100			*	29.38		
		REFUND-CRDT BAL CLSD ACCT				JOSEPH & SUSAN IGNACIO				29.38	019411
8/02/23	01814	8/01/23	08012023	202308	300-34300-30100			*	14.69		
		REFUND-CRDT BAL CLSD ACCT				DAVID & MOLLY JONES				14.69	019412
8/02/23	01689	8/01/23	082023	202308	310-53600-41000			*	100.00		
		CELLPHONE ALLOWANCE-08/23				EARL A.NASH				100.00	019413
8/02/23	01939	8/01/23	08012023	202308	300-34300-30000			*	58.26		
		REFUND-CLSD ACCT				WILLIAM & SHARON NUCKOLLS				58.26	019414
8/02/23	01940	8/01/23	08012023	202308	300-34300-30000			*	69.32		
		REFUND-CLSD ACCT				JOHN & PAMELA ORNE				69.32	019415



AP300R		YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN 10/05/23		PAGE 4	
*** CHECK DATES 08/01/2023 - 08/31/2023 ***		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 #								
8/02/23	01941	8/01/23 08012023	202308 300-34300-30000		*	110.97									
		REFUND-CLSD ACCT													
				SHARON PEELE			110.97	019416							
8/02/23	01171	8/01/23 08012023	202308 310-51300-40000		*	500.00									
		VEHICLE ALLOWANCE-08/23													
				GREGORY L. PEUGH			500.00	019417							
8/02/23	01942	8/01/23 08012023	202308 300-34300-30100		*	104.65									
		REFUND-CRDT BAL CLSD ACCT													
				ADRIANA POLANCO			104.65	019418							
8/02/23	01245	8/01/23 08012023	202308 310-51300-40000		*	300.00									
		VEHICLE ALLOWANCE-08/23													
				DAVID C. PONITZ			300.00	019419							
8/02/23	01943	8/01/23 08012023	202308 300-34300-30000		*	95.20									
		REFUND-CLSD ACCT													
				NICHOLAS & CHERYL ROMANO			95.20	019420							
8/02/23	01944	8/01/23 08012023	202308 300-34300-30100		*	14.69									
		REFUND-CRDT BAL CLSD ACCT													
				RONALD & SONIA ROWELL			14.69	019421							
8/02/23	01945	8/01/23 08012023	202308 300-34300-30000		*	172.29									
		REFUND-CLSD ACCT													
				JOAN SCHEERER			172.29	019422							
8/02/23	01946	8/01/23 08012023	202308 300-34300-30000		*	260.66									
		REFUND-CLSD ACCT													
				GARY SCHNAYDERMAN			260.66	019423							
8/02/23	01947	8/01/23 08012023	202308 300-34300-30000		*	61.54									
		REFUND-CLSD ACCT													
				RONALD & PATRICIA SYKES			61.54	019424							
8/02/23	01948	8/01/23 08012023	202308 300-34300-30100		*	38.89									
		REFUND-CRDT BAL CLSD ACCT													
				DAVID VAN METER			38.89	019425							
8/10/23	01768	6/28/23 2415	202306 330-53600-46000		*	896.30									
		SUPPLIES													
				CONTROLS PLUS INC			896.30	019426							
8/10/23	00542	7/28/23 149081	202307 310-51300-31100		*	1,995.00									
		SVCS THRU 07/28/23													
				CPH ENGINEERS, INC.			1,995.00	019427							
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DUNE -DUNES - SHENNING															

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
8/10/23	00112	7/31/23 414093	202308 310-53600-52000	WATER COOLER RENTAL	*	62.50	
				CULLIGAN WATER PRODUCTS			62.50 019428
8/10/23	00770	8/07/23 42791	202308 310-51300-64006	SVCS-08/23 INSTALL VFD	*	7,784.00	
				ECONOMY ELECTRIC COMPANY			7,784.00 019429
8/10/23	00047	8/08/23 82168751	202308 310-51300-42000	DELIVERIES THRU 08/06/23	*	109.09	
				FEDEX			109.09 019430
8/10/23	00013	7/28/23 00180-07	202307 320-53600-43000	SVCS-07/23	*	45.44	
		7/28/23 01669-07	202307 320-53600-43000	SVCS-07/23	*	81.60	
		7/28/23 06441-07	202307 320-53600-43000	SVCS-07/23	*	342.76	
		7/28/23 06618-07	202307 320-53600-43000	SVCS-07/23	*	53.86	
		7/28/23 06682-07	202307 320-53600-43000	SVCS-07/23	*	26.49	
		7/28/23 09681-07	202307 320-53600-43000	SVCS-07/23	*	84.46	
		7/28/23 10476-07	202307 320-53600-43000	SVCS-07/23	*	28.63	
		7/28/23 13564-07	202307 340-53600-43000	SVCS-07/23	*	44.13	
		7/28/23 31053-07	202307 320-53600-43000	SVCS-07/23	*	28.06	
		7/28/23 35422-07	202307 340-53600-43000	SVCS-07/23	*	4,727.07	
		7/28/23 38339-07	202307 320-53600-43000	SVCS-07/23	*	11,931.71	
		7/28/23 41474-07	202307 330-53600-43000	SVCS-07/23	*	41.04	
		7/28/23 54287-07	202307 320-53600-43000	SVCS-07/23	*	2,153.25	
		7/28/23 54554-07	202307 320-53600-43000	SVCS-07/23	*	28.06	
		7/28/23 64405-07	202307 320-53600-43000	SVCS-07/23	*	26.67	
		7/28/23 80187-07	202307 320-53600-43000	SVCS-07/23	*	29.81	
		7/28/23 83014-07	202307 320-53600-43000	SVCS-07/23	*	62.28	

DUNE -DUNES - SHENNING

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
		7/28/23	89460-07 202307 320-53600-43000 SVCS-07/23		*	4,306.53	
		7/28/23	94444-07 202307 320-53600-43000 SVCS-07/23		*	54.65	
				FLORIDA POWER & LIGHT CO.			24,096.50 019432
8/10/23	00610	8/03/23	4368-202 202309 310-51300-54000 MEMBERSHIP RENEWAL		*	150.00	
				FWPCOA			150.00 019433
8/10/23	00382	8/01/23	664 202308 310-51300-34000 MGMT FEES-08/23		*	1,837.50	
				GOVERNMENTAL MANAGEMENT SERVICES			1,837.50 019434
8/10/23	00722	7/31/23	037E5091 202307 320-53600-52000 SUPPLIES		*	547.84	
				HARRINGTON INDUSTRIAL PLASTICS LLC			547.84 019435
8/10/23	00515	8/03/23	6542662 202308 320-53600-52200 CALCIUM CHLORIDE		*	4,072.72	
				HAWKINS, INC.			4,072.72 019436
8/10/23	01380	7/07/23	243090 202307 310-51300-42500 SVCS-07/23		*	1,136.87	
				INFOSEND INC			1,136.87 019437
8/10/23	01247	7/31/23	15118507 202307 310-53600-44000 COPIER LEASE		*	157.00	
				LEAF			157.00 019438
8/10/23	00876	7/17/23	202265 202307 320-53600-46000 SVCS-07/23		*	1,284.27	
		7/17/23	202265 202307 330-53600-46000 SVCS-07/23		*	1,284.27	
		7/17/23	202265 202307 340-53600-46000 SVCS-07/23		*	1,284.28	
		7/17/23	202482 202307 310-51300-64009 SVCS-07/23		*	16,057.00	
				MCKIM & CREED INC			19,909.82 019439
8/10/23	01855	8/08/23	12318185 202308 310-51300-64006 SVCS-08/23		*	367.96	
				MCMaster-CARR			367.96 019440
8/10/23	00688	7/27/23	024799 202307 330-53600-52200 HYPOCHLORITE SOLUTIONS		*	725.83	

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CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		7/27/23 024799	202307 320-53600-52200		*	1,451.67	
			HYPOCHLORITE SOLUTIONS				
				ODYSSEY MANUFACTURING COMPANY			2,177.50 019441
8/10/23	00569	7/27/23 26943	202307 330-53600-34900		*	1,925.00	
			RINSE DEWATERING BOX				
		8/01/23 26956	202308 330-53600-34900		*	1,925.00	
			RINSE DEWATERING BOX				
				ORMOND SEPTIC SYSTEMS			3,850.00 019442
8/10/23	01398	8/01/23 23355620	202307 320-53600-34800		*	261.90	
			SVCS-07/23				
				PACE ANALYTICAL SERVICES, LLC			261.90 019443
8/10/23	00627	8/02/23 18WE8940	202308 330-53600-46000		*	450.00	
			SVCS-08/23				
				RING POWER CORPORATION			450.00 019444
8/10/23	01205	7/25/23 16501045	202307 310-51300-51000		*	255.23	
			SUPPLIES				
				STAPLES BUSINESS CREDIT			255.23 019445
8/10/23	00661	7/31/23 PSINV102	202307 310-51300-54000		*	57.97	
			ASSESS BILL-FY2023-FY2024				
				SUNSHINE STATE ONE CALL OF FLORIDA			57.97 019446
8/10/23	01013	8/01/23 22278113	202308 330-53600-52000		*	1,979.00	
			SUPPLIES				
				UNITED RENTALS (NORTH AMERICA) INC			1,979.00 019447
8/10/23	01767	7/29/23 50261222	202308 310-53600-44000		*	170.00	
			COPIER LEASE				
				WELLS FARGO VENDOR FIN SVCS LLC			170.00 019448
8/17/23	00355	8/01/23 28728975	202307 310-53600-41000		*	405.49	
			SVCS-07/23				
				AT&T MOBILITY			405.49 019449
8/17/23	00030	5/11/23 2002989	202305 320-53600-61000		*	234.50	
			SUPPLIES				
		6/27/23 2002803	202306 320-53600-61000		*	6,920.77	
			SUPPLIES				
				FERGUSON WATERWORKS			7,155.27 019450
8/17/23	00123	8/03/23 13684192	202308 330-53600-46000		*	3,746.30	
			SUPPLIES				
				HACH COMPANY			3,746.30 019451
				DUNE -DUNES -			
				SHENNING			

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
8/17/23	00515	8/11/23 6549090	202308 320-53600-52200		*	4,096.42	
		CALCIUM CHLORIDE					
		8/15/23 6552487	202308 320-53600-52200		*	50.00	
		SUPPLIES					
				HAWKINS, INC.			4,146.42 019452
8/17/23	00128	8/12/23 10081	202308 310-51300-49100		*	2,200.00	
		SVCS-08/23					
				NET SOUTH			2,200.00 019453
8/17/23	01138	8/08/23 73979347	202308 320-53600-52200		*	514.77	
		CO2 BULK					
				NUCO2			514.77 019454
8/17/23	00688	8/03/23 025652	202308 320-53600-52200		*	1,451.67	
		HYPOCHLORITE SOLUTIONS					
		8/03/23 025652	202308 330-53600-52200		*	725.83	
		HYPOCHLORITE SOLUTIONS					
				ODYSSEY MANUFACTURING COMPANY			2,177.50 019455
8/17/23	00569	8/10/23 26966	202308 330-53600-34900		*	1,925.00	
		RINSE DEWATERING BOX					
				ORMOND SEPTIC SYSTEMS			1,925.00 019456
8/17/23	01915	8/14/23 08142023	202308 300-34300-30000		*	191.71	
		REFUND-CLSD ACCT					
				MARVIN & LARISA SUMMERS			191.71 019457
8/24/23	01195	8/15/23 13391	202309 310-51300-54000		*	100.00	
		SVCS-09/23					
				ANSWER ALL ANSWERING SERVICE			100.00 019458
8/24/23	00988	8/11/23 2251247-	202308 310-53600-41000		*	824.37	
		SVCS-07/11-08/10/23					
				AT&T			824.37 019459
8/24/23	01847	8/08/23 90184413	202308 310-51300-64017		*	20,241.00	
		RECLAIMED WATER MAIN RECL					
				CDM SMITH INC			20,241.00 019460
8/24/23	01869	8/15/23 01525270	202308 310-53600-41000		*	411.93	
		SVCS-08/23					
				CHARTER COMMUNICATIONS			411.93 019461
8/24/23	01265	7/31/23 173492	202307 310-53600-44000		*	62.81	
		COPIER LEASE					

DUNE -DUNES - SHENNING

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
		7/31/23	173493 202307 310-53600-44000 COPIER LEASE		*	50.74	
		7/31/23	173494 202307 310-53600-44000 COPIER LEASE		*	120.82	
		7/31/23	173495 202307 310-53600-44000 COPIER LEASE		*	22.04	
				DOCUMENT TECHNOLOGIES			256.41 019462
8/24/23	00030	6/28/23	1966280- 202306 320-53600-61000 SUPPLIES		*	15,450.00	
		6/28/23	1966517 202306 320-53600-61000 SUPPLIES		*	15,450.00	
		8/18/23	2027603 202308 340-53600-46050 SUPPLIES		*	2,641.72	
				FERGUSON WATERWORKS			33,541.72 019463
8/24/23	00219	8/16/23	14609 202308 310-51300-54000 MEMBERSHIP RENEWAL		*	593.60	
				FLORIDA RURAL WATER ASSOCIATION			593.60 019464
8/24/23	01379	8/11/23	RI105877 202308 310-53600-44000 SVCS-08/23		*	141.00	
				FP MAILING SOLUTIONS			141.00 019465
8/24/23	00722	8/07/23	037E5214 202308 310-51300-64006 SUPPLIES		*	1,941.80	
				HARRINGTON INDUSTRIAL PLASTICS LLC			1,941.80 019466
8/24/23	00515	8/17/23	6555722 202308 320-53600-52200 SUPPLIES		*	3,803.16	
				HAWKINS, INC.			3,803.16 019467
8/24/23	00298	8/16/23	1092-082 202308 330-53600-52000 SUPPLIES		*	155.53	
		8/16/23	1092-082 202308 310-53600-52010 SUPPLIES		*	481.86	
		8/16/23	1092-082 202308 310-53600-52000 SUPPLIES		*	97.53	
		8/16/23	1092-082 202308 320-53600-46050 SUPPLIES		*	71.72	
				HOME DEPOT CREDIT SERVICES			806.64 019468
8/24/23	01138	7/31/23	73956225 202307 320-53600-52200 CO2 BULK		*	691.80	
		8/14/23	74114964 202308 310-53600-44000 CO2 BULK		*	332.62	

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CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
		8/21/23	74152962 202308 320-53600-52200 CO2 BULK		*	406.12	
				NUCO2			1,430.54 019469
8/24/23	00688	8/10/23	026105 202308 320-53600-52200 HYPOCHLORIDE SOLUTIONS		*	1,353.33	
		8/10/23	026105 202308 330-53600-52200 HYPOCHLORIDE SOLUTIONS		*	676.67	
				ODYSSEY MANUFACTURING COMPANY			2,030.00 019470
8/24/23	00569	8/16/23	26975 202308 330-53600-34900 RINSE DEWATERING BOX		*	1,925.00	
				ORMOND SEPTIC SYSTEMS			1,925.00 019471
8/24/23	01013	8/13/23	21697495 202308 340-53600-44000 SUPPLIES		*	2,625.00	
				UNITED RENTALS (NORTH AMERICA) INC			2,625.00 019472
8/24/23	01857	8/10/23	20232968 202308 320-53600-46000 SVCS-08/23		*	380.00	
				UNIVERSAL CONTROLS INSTRUMENT			380.00 019473
8/24/23	00676	8/24/23	08242023 202308 310-51300-54200 WWTP MINOR PERMIT MODIFIC		*	500.00	
				DEPARTMENT OF ENVIRONMENTAL			500.00 019474
8/24/23	00610	8/23/23	08232023 202308 310-53600-54100 TEST CEU'S-DAVID OAKES		*	45.00	
				FWPCOA			45.00 019475
8/24/23	01949	8/23/23	08232023 202308 300-34300-30100 REFUND-CLSD ACCT		*	38.89	
				RENE & JULIE HOOPER			38.89 019476
8/24/23	01950	8/23/23	08232023 202308 300-34300-30000 REFUND-CRDT BAL CLSD ACCT		*	208.39	
				EMIL & DEBORAH KISS			208.39 019477
8/24/23	01951	8/23/23	08232023 202308 330-53600-46000 SVCS-08/23 TINT BREAKROOM		*	1,050.00	
				PREMIER DETAILING & GLASS TINTING			1,050.00 019478
8/24/23	01763	8/23/23	08232023 202308 310-51300-49100 REIMB-08/23 LUNCH MEETING		*	82.87	
				BRYAN STODOLA			82.87 019479
				TOTAL FOR BANK D		211,199.86	
				DUNE -DUNES - SHENNING			

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
8/02/23	00255	8/01/23 10050	202308 320-54900-46000		*	80.00	
		SVCS-08/23					
			ABOVE THE REST PEST CONTROL				80.00 008652
8/02/23	00114	8/01/23 3067/270	202309 320-54900-46000		*	216.00	
		QTR MONITOR-SEPT/OCT/NOV					
			ALARMPRO, INC.				216.00 008653
8/02/23	00384	8/01/23 1K7PRNR7	202307 320-54900-52000		*	649.07	
		PURCHASES-07/23					
		8/01/23 1LC3WVTP	202307 300-13100-10000		*	879.33	
		PURCHASES-07/23					
		8/01/23 1LC3WVTP	202307 300-13100-10100		*	172.68	
		PURCHASES-07/23					
		8/01/23 1LC3WVTP	202307 320-54900-51000		*	84.70	
		PURCHASES-07/23					
		8/01/23 1LC3WVTP	202307 320-54900-52000		*	316.28	
		PURCHASES-07/23					
		8/01/23 1LC3WVTP	202307 310-51300-51000		*	172.68	
		PURCHASES-07/23					
		8/01/23 1LC3WVTP	202307 300-20700-10000		*	172.68-	
		PURCHASES-07/23					
		8/01/23 1LC3WVTP	202307 310-53600-52010		*	260.26	
		PURCHASES-07/23					
		8/01/23 1LC3WVTP	202307 330-53600-46075		*	152.49	
		PURCHASES-07/23					
		8/01/23 1LC3WVTP	202307 330-53600-52000		*	466.58	
		PURCHASES-07/23					
		8/01/23 1LC3WVTP	202307 300-20700-10000		*	879.33-	
		PURCHASES-07/23					
		8/01/23 1M7HGYQY	202307 320-54900-52000		*	254.72	
		PURCHASES-07/23					
		8/01/23 1TQ1FDLT	202307 320-54900-52000		*	207.98-	
		CREDIT					
		8/01/23 1YH4NVXJ	202307 320-54900-52000		*	320.95	
		PURCHASES-07/23					
		8/01/23 13RYM43J	202307 320-54900-52000		*	347.47	
		PURCHASES-07/23					
		8/01/23 14P744PH	202307 320-54900-52000		*	659.97	
		PURCHASES-07/23					
			AMAZON CAPITAL SERVICES				3,477.19 008654
8/02/23	00132	7/21/23 15848505	202307 320-54900-43000		*	727.98	
		SVCS-07/23					
			CITY OF PALM COAST-UTILITY DEPT.				727.98 008655
			DUNE -DUNES -	SHENNING			



\*\*\* CHECK DATES 08/01/2023 - 08/31/2023 \*\*\*

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 #
8/02/23	00014	7/25/23 02998-07 SVCS-07/23	202307 320-54900-43000		*	215.30	
		7/25/23 04979-07 SVCS-07/23	202307 320-54900-43000		*	100.14	
		7/25/23 05950-07 SVCS-07/23	202307 320-54900-43000		*	581.21	
FLORIDA POWER & LIGHT CO.							896.65 008656
8/02/23	00401	7/27/23 16935100 BALANCE DUE	202308 320-54900-46000		*	3,550.00	
EMPIRE TODAY							3,550.00 008657
8/02/23	00401	7/27/23 16935100 50% DEPOSIT	202308 320-54900-46000		*	3,550.00	
EMPIRE TODAY							3,550.00 008658
8/10/23	00375	8/03/23 06440630 SVCS-08/23	202308 320-54900-41000		*	322.27	
CHARTER COMMUNICATIONS							322.27 008659
8/10/23	00396	8/01/23 11365540 SVCS-08/23	202308 320-54900-41000		*	375.00	
CHARTER COMMUNICATIONS							375.00 008660
8/10/23	00101	7/31/23 429555-0 WATER COOLER RENTAL	202308 320-54900-52000		*	38.27	
CULLIGAN WATER PRODUCTS							38.27 008661
8/10/23	00014	7/28/23 06601-07 SVCS-0723	202307 320-54900-43000		*	93.01	
		7/28/23 07438-07 SVCS-07/23	202307 320-54900-46002		*	33.22	
		7/28/23 25021-07 SVCS-07/23	202307 320-54900-46002		*	44.51	
		7/28/23 56431-07 SVCS-07/23	202307 320-54900-46002		*	36.75	
		7/28/23 84435-07 SVCS-07/23	202307 320-54900-46002		*	36.87	
FLORIDA POWER & LIGHT CO.							244.36 008662
8/10/23	00145	8/01/23 665 MGMT FEES-08/23	202308 310-51300-34000		*	1,429.17	
GOVERNMENTAL MANAGEMENT SERVICES							1,429.17 008663
8/10/23	00039	8/03/23 24567 AUDIT FYE 09/30/2022	202308 310-51300-32200		*	3,272.75	

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CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
		8/03/23	24567 202308 300-13100-10000 AUDIT FYE 09/30/2022		*	3,336.75	
		8/03/23	24567 202308 300-13100-10100 AUDIT FYE 09/30/2022		*	2,544.75	
		8/03/23	24567 202308 300-13100-10300 AUDIT FYE 09/30/2022		*	2,845.75	
		8/03/23	24567 202308 310-51300-32200 AUDIT FYE 09/30/2022		*	2,544.75	
		8/03/23	24567 202308 300-20700-10000 AUDIT FYE 09/30/2022		*	2,544.75-	
		8/03/23	24567 202308 310-51300-32200 AUDIT FYE 09/30/2022		*	3,336.75	
		8/03/23	24567 202308 300-20700-10000 AUDIT FYE 09/30/2022		*	3,336.75-	
		8/03/23	24567 202308 310-51300-32200 AUDIT FYE 09/30/2022		*	2,845.75	
		8/03/23	24567 202308 300-20700-10000 AUDIT FYE 09/30/2022		*	2,845.75-	
GRAU & ASSOCIATES							12,000.00 008664
8/10/23	00343	7/27/23	51112621 202307 320-54900-46000 SVCS-07/23		*	1,164.58	
JOHNSON CONTROLS FIRE PROTECTION LP							1,164.58 008665
8/10/23	00340	8/02/23	24059 202307 320-54900-34300 PROACTIVE IT SVCS-07/23		*	1,524.17	
		8/02/23	24059 202307 300-13100-10000 PROACTIVE IT SVCS-07/23		*	1,524.18	
		8/02/23	24059 202307 300-13100-10100 PROACTIVE IT SVCS-07/23		*	50.00	
		8/02/23	24059 202307 310-51300-49100 PROACTIVE IT SVCS-07/23		*	50.00	
		8/02/23	24059 202307 300-20700-10000 PROACTIVE IT SVCS-07/23		*	50.00-	
		8/02/23	24059 202307 310-53600-41000 PROACTIVE IT SVCS-07/23		*	1,524.18	
		8/02/23	24059 202307 300-20700-10000 PROACTIVE IT SVCS-07/23		*	1,524.18-	
MPOWER DATA SOLUTIONS							3,098.35 008666
8/10/23	00061	7/25/23	85454140 202308 320-54900-46000 SVCS-08/23		*	499.06	
WASTE MANAGEMENT INC. OF FLORIDA							499.06 008667
8/17/23	00189	8/04/23	64706 202308 320-54900-52000 SUPPLIES		*	187.60	
COASTAL SUPPLIES							187.60 008668
DUNE -DUNES - SHENNING							

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
8/17/23	00220	8/09/23 86212	202308 320-54900-46000		*	79.56	
		SVCS-08/23					
				PALM COAST AUTO REPAIR			79.56 008669
8/17/23	00088	7/14/23 38458	202307 320-54900-51000		*	169.98	
		SUPPLIES					
				STAPLES CREDIT PLAN			169.98 008670
8/17/23	00359	8/15/23 665374	202308 320-54900-46000		*	117.25	
		SVCS-08/23					
				TOTAL COMFORT HEAT&AIR CONDITIONING			117.25 008671
8/24/23	00382	8/19/23 4859-082	202308 300-13100-10000		*	4,829.09	
		PURCHASES THRU 08/19/23					
		8/19/23 4859-082	202308 300-13100-10100		*	257.00	
		PURCHASES THRU 08/19/23					
		8/19/23 4859-082	202308 320-54900-34300		*	263.42	
		PURCHASES THRU 08/19/23					
		8/19/23 4859-082	202308 310-51300-49100		*	257.00	
		PURCHASES THRU 08/19/23					
		8/19/23 4859-082	202308 300-20700-10000		*	257.00-	
		PURCHASES THRU 08/19/23					
		8/19/23 4859-082	202308 310-51300-49100		*	245.38	
		PURCHASES THRU 08/19/23					
		8/19/23 4859-082	202308 310-51300-42000		*	310.50	
		PURCHASES THRU 08/19/23					
		8/19/23 4859-082	202308 310-53600-44000		*	141.00	
		PURCHASES THRU 08/19/23					
		8/19/23 4859-082	202308 320-53600-54000		*	99.00	
		PURCHASES THRU 08/19/23					
		8/19/23 4859-082	202308 310-53600-52010		*	317.33	
		PURCHASES THRU 08/19/23					
		8/19/23 4859-082	202308 310-53600-46100		*	540.40	
		PURCHASES THRU 08/19/23					
		8/19/23 4859-082	202308 310-53600-54100		*	1,425.00	
		PURCHASES THRU 08/19/23					
		8/19/23 4859-082	202308 320-53600-52000		*	628.80	
		PURCHASES THRU 08/19/23					
		8/19/23 4859-082	202308 330-53600-46000		*	125.86	
		PURCHASES THRU 08/19/23					
		8/19/23 4859-082	202308 340-53600-46000		*	995.82	
		PURCHASES THRU 08/19/23					
		8/19/23 4859-082	202308 300-20700-10000		*	4,829.09-	
		PURCHASES THRU 08/19/23					
				CHASE CARD SERVICES			5,349.51 008672
				DUNE -DUNES -			
				SHENNING			

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
8/24/23	00007	8/04/23 64706 SUPPLIES	202308 320-54900-52000		*	187.60	
		8/22/23 64863 SUPPLIES	202308 320-54900-52000		*	116.29	
COASTAL SUPPLIES OF FLAGLER							303.89 008673
8/24/23	00367	8/19/23 96794587 INS-09/23	202309 300-13100-10000		*	9,884.69	
		8/19/23 96794587 INS-09/23	202309 300-13100-10100		*	1,306.68	
		8/19/23 96794587 INS-09/23	202309 320-54900-23000		*	3,804.67	
		8/19/23 96794587 INS-09/23	202309 300-13100-10300		*	1,131.81	
		8/19/23 96794587 INS-09/23	202309 320-53800-23000		*	1,306.68	
		8/19/23 96794587 INS-09/23	202309 300-20700-10000		*	1,306.68-	
		8/19/23 96794587 INS-09/23	202309 310-53600-23000		*	9,884.69	
		8/19/23 96794587 INS-09/23	202309 300-20700-10000		*	9,884.69-	
		8/19/23 96794587 INS-09/23	202309 320-53600-23000		*	1,131.81	
		8/19/23 96794587 INS-09/23	202309 300-20700-10000		*	1,131.81-	
HUMANA HEALTH PLAN INC							16,127.85 008674
8/24/23	00390	8/01/23 680 MAINT-08/23	202308 320-54900-46000		*	1,100.00	
		8/01/23 681 MAINT-08/23	202308 320-54900-46002		*	7,997.00	
		8/11/23 696 SVCS-08/23	202308 320-54900-46000		*	675.00	
PLANT LIFE LAWN MAINTENANCE							9,772.00 008675
8/24/23	00395	8/18/23 11692811 INS-09/23	202309 300-13100-10000		*	796.41	
		8/18/23 11692811 INS-09/23	202309 300-13100-10100		*	94.42	
		8/18/23 11692811 INS-09/23	202309 300-13100-10300		*	84.47	
		8/18/23 11692811 INS-09/23	202309 320-54900-23000		*	426.88	
		8/18/23 11692811 INS-09/23	202309 320-53800-23000		*	94.42	
DUNE -DUNES - SHENNING							

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
8/18/23		11692811	202309 300-20700-10000		*	94.42-	
		INS-09/23					
8/18/23		11692811	202309 310-53600-23000		*	796.41	
		INS-09/23					
8/18/23		11692811	202309 300-20700-10000		*	796.41-	
		INS-09/23					
8/18/23		11692811	202309 320-53600-23000		*	84.47	
		INS-09/23					
8/18/23		11692811	202309 300-20700-10000		*	84.47-	
		INS-09/23					
PRINCIPAL LIFE INSURANCE COMPANY							1,402.18 008676
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TOTAL FOR BANK E						65,178.70	
TOTAL FOR REGISTER						65,178.70	

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
8/02/23	00004	7/27/23 79490	202307 320-53600-49200		*	1,953.95	
		SVCS-07/23					
		7/31/23 79604	202307 320-53600-46500		*	5,394.00	
		SVCS-07/23					
FUTURE HOZIZONS INC							7,347.95 000055
8/10/23	00005	7/28/23 00560-07	202307 320-53600-43000		*	148.92	
		SVCS-07/23					
		7/28/23 03229-07	202307 320-53600-43000		*	142.44	
		SVCS-07/23					
		7/28/23 22538-07	202307 320-53600-43000		*	252.12	
		SVCS-07/23					
		7/28/23 84228-07	202307 320-53600-43000		*	25.66	
		SVCS-07/23					
FLORIDA POWER & LIGHT CO							569.14 000056
8/10/23	00003	8/01/23 666	202308 310-51300-34000		*	416.67	
		MGMT FEES-08/23					
GOVERNMENTAL MANAGEMENT SERVICES							416.67 000057
TOTAL FOR BANK S						8,333.76	
TOTAL FOR REGISTER						8,333.76	