

Dunes
Community Development District

October 10, 2025

Dunes Community Development District Agenda

Friday
October 10, 2025
9:30 a.m.

Dunes CDD Administrative Office
101 Jungle Hut Road
Palm Coast, Florida
<https://us02web.zoom.us/j/82691689843>
Call In # (929) 205-6099
Meeting ID # 826 9168 9843

- I. Roll Call & Agenda
- II. Minutes
 - A. Approval of the Minutes of the September 12, 2025 Meeting
- III. Audience Comments
- IV. Reports and Discussion Items
 - Discussion of Investments
 - Old Business
 - Discussion of Stormwater Utility
 - Discussion of Bridge Accident Mediation
 - B. Discussion of Fiscal Year 2025 Goals & Objectives
- V. Staff Reports
 - Attorney
 - Engineer
 - C. Engineer's Report
 - D. Public Facility 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 14, 2025 @ 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 12, 2025, at 9:30 a.m. at the Dunes Administrative Office, 101 Jungle Hut Road, Palm Coast, Florida.

Present and constituting a quorum were:

Gary Crahan	Chairman
George DeGovanni	Vice Chairman
Rich DeMatteis	Treasurer
Kevin Porter	Assistant Secretary

Also present were:

Greg Peugh	District Manager
Darrin Mossing	District Representative
Michael Chiumento	District Counsel
Dave Ponitz	District Utilities Manager
Daniel Harvey	Assessment Roll Administrator
Michael Lumbra	District Bridge Manager
Krishna Cole <i>by Zoom</i>	CDM Smith
Brian Porter <i>by Zoom</i>	CDM Smith
Tom Schevtchuk <i>by Zoom</i>	CDM Smith
James Overton <i>by Zoom</i>	CDM Smith
Richard Hamilton	Resident

The following is a summary of the discussions and actions taken at the September 12, 2025 meeting.

FIRST ORDER OF BUSINESS

Roll Call

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

SECOND ORDER OF BUSINESS

Approval of Minutes

A. August 8, 2025 Meeting

On MOTION by Mr. DeGovanni seconded by Mr. DeMatteis with all in favor the August 8, 2025 meeting minutes were approved as presented.

THIRD ORDER OF BUSINESS**Audience Comments**

There being none, the next item followed.

FOURTH ORDER OF BUSINESS**Public Hearing to Adopt Amended Water /
Wastewater / Reclaimed Rates****CDM Presentation of Rates**

On MOTION by Mr. DeGiovanni seconded by Mr. DeMatteis with all in favor the public hearing to adopt amended water, wastewater and reclaimed rates was opened.

Mr. Porter noted that the only changes made after the last meeting was to the structure of the summary table based on feedback from the Board. Rows for capital spending and for capital financing were added to the table. It's assumed \$1.8 million will be borrowed from the bridge fund in 2027 to fund capital projects, and \$16 million will be borrowed in 2030. Tasks to work on during the next fiscal year are the comparison between master metered residential unit average reclaimed water bills and single family residential average reclaimed water bills and investigating why the golf course commodity rates were set to 50% of residential rates as well as how the golf course base rate was arrived at.

B. Consideration of Resolution 2025-10, Adopting the Amended Water, Wastewater, and Reclaimed Rates

On MOTION by Mr. DeGiovanni seconded by Mr. DeMatteis with all in favor Resolution 2025-10, adopting the amended water, wastewater and reclaimed rates was approved.

On MOTION by Mr. DeGiovanni seconded by Mr. Porter with all in favor the public hearing to adopt amended water, wastewater and reclaimed rates was closed.

FIFTH ORDER OF BUSINESS**Reports and Discussion Items****C. Discussion of Storm Surge Memorandum**

Mr. Overton gave an overview of a memorandum regarding the water surface elevations that occurred during Hurricane Matthew that was prepared in response to a question of what it would take to pump water out of the ponds in the case of an emergency. It was noted what caused the flooding during Hurricane Matthew is storm surge that overtopped certain areas of the dunes. There is potentially a bottleneck in the drainage system at A1A that could be evaluated.

Mr. Peugh added that the county is planning a meeting at Mala Compra to go over their future projects, so he will plan to attend that meeting. Mr. Hamilton added that the County Commission will be holding a meeting with the Northeast Florida Regional Council on September 15th that is supposed to cover multiple topics in Flagler County.

D. Consideration of Designating a Regular Meeting Schedule for Fiscal Year 2026

Mr. Peugh presented a proposed meeting schedule including monthly meetings on the second Friday at 9:30 a.m.

On MOTION by Mr. DeMatteis seconded by Mr. DeGiovanni with all in favor the fiscal year 2026 meeting schedule was approved as presented.

E. Consideration of Adopting Goals and Objectives for Fiscal Year 2026

Mr. Peugh presented a proposed list of goals and objectives for the District to meet for fiscal year 2026.

Mr. Mossing added that Florida Statutes require special districts establish performance measures and standards and monitor to ensure they are met. The presented goals and objectives are things that districts do in the normal course of business to ensure compliance.

Mr. Ponitz suggested changing the verbiage of goal 2.2 as it is currently very broad. The consensus was to revise the objective to be an inspection of the above-ground infrastructure and related systems with subsurface investigation as-needed. Additionally, the reference to the Florida Statute requiring the performance measures will be added to the document and the final document will be posted to the District's website.

On MOTION by Mr. DeGiovanni seconded by Mr. DeMatteis with all in favor the goals and objectives for fiscal year 2026 were approved as revised.

Old Business

F. Health Index Explanation

There was a question in a previous meeting regarding how the rating for the bridge is determined. Kissinger Campo explained that the health index is a ratio-based index that compares the current value of the bridge based on the condition of the bridge and the original value. KCA recommends using school grades.

G. Maintenance Recommendations

Mr. Peugh gave an overview of the safety-related maintenance recommendations from Kissinger Campo for the bridge. A quote has been requested from a contractor for the items in green, which are the lower cost improvements.

H. Credit Card Fees

Mr. Peugh stated that it was previously asked if the surcharge for use of credit cards in the toll booths can be passed on to the customer. It could be done, but Mr. Peugh cautioned there would be backlash from the customers. Mr. Lumbra added that the toll booth operators would be required to tell each customer using a credit card of the fee, which could slow the process down. The consensus of the Board was to not pursue adding these fees to the credit card charges.

Discussion of Stormwater Utility

The tax roll is being prepared for the stormwater assessments. Mr. Peugh informed the Board that the trim notices from the tax collector list a DCDD stormwater fee, which may cause confusion. A request will be made to have the tax collector clarify that the stormwater fee applies to those outside the District boundaries.

Discussion of Bridge Accident Mediation

Mr. Peugh informed the board that depositions will be taking place on September 22nd.

I. Discussion of Bridge / Intersection; Consideration of Quotes to Repair Hammock Dunes Parkway Pavement South of the Ocean Hammock Golf Course Maintenance Facility

Mr. Peugh presented two quotes for pavement repairs totaling \$49,687.89 from Besch & Smith and \$28,885 from Independent Site Services.

On MOTION by Mr. DeGiovanni seconded by Mr. Porter with all in favor the proposal from Independent Site Services totaling \$28,885 was approved.

Mr. Peugh reported that he had a meeting with Besch & Smith to express concern that they are behind schedule on the intersection project. Substantial completion is still expected by October 16th. If it's decided traffic signals are needed, the plans updates and preparation of bid advertisement will take two months to prepare. In addition, and as required statutorily, the advertisement will need to run at least 30 days in advance of when the bids are due. Pre-purchasing the mast arms can be done to reduce the project installation schedule. Incentives can be included for the contractor, but they would have to be substantial.

SIXTH ORDER OF BUSINESS

Staff Reports

Attorney

Mr. Chiumento reported that the conveyance of the pond parcel located easterly of Kingfisher Lane is resolved. He and Mr. Peugh are working on easements with the HDOA for the potential traffic signal.

J. Engineer - Report

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

Manager

K. Bridge Report

Mr. Peugh reported the following data:

- Vehicle trips were flat, and revenue was up 25% from August of 2024.
- There are almost 30,000 accounts.
- There are 17,500 web users.

- There were \$35,802 in credit card transactions.
- There were 335 new bridge pass accounts added.

Miscellaneous Items

Mr. Peugh relayed a request from the Ritz Carlton to put a sign up between their sales center and the bridge. The consensus was to decline the request. Next, Mr. Peugh and Mr. Crahan reported that they attended a county commission meeting regarding the dune restoration. At the end of the meeting, the commissioners voted to put the MSBU in place at \$0 for this year, however it sounds like a discussion on introducing a sales tax increase will be discussed at a future meeting.

L. Additional Budget Items Report

The pavement repairs approved earlier in the meeting was added to the additional budget items report in the amount of \$28,885.

SEVENTH ORDER OF BUSINESS

Supervisors' Requests and Audience Comments

There being none, the next item followed.

Follow Up-Items

1. Board inquired about the method of notice to be provided to motorists and pedestrians for the new traffic pattern once the project is completed. Completed.
2. Mr. DeMatteis inquired about the paving sequence at the lanes and shoulder approaching the Bridge. Completed.
3. Mr. Porter inquired about the criteria as to when the traffic signal would be installed. Completed.
4. Board instructed staff to share surge memorandum with OHPOA and Flagler County. Completed.
5. Mr. DeMatteis inquired whether staff had prepared a revenue forecasting for the new 33 lot subdivision (Oasis). Completed.
6. Mr. Crahan requested that the Goals and Objectives be posted to the website when finalized. In Progress.

EIGHTH ORDER OF BUSINESS

Financial Reports

M. Balance Sheet & Income Statement

N. Assessment Receipts Schedule

O. Approval of Check Register

Copies of the financial statements as of July 31, 2025 were included in the agenda package for the Board's review along with a copy of the check register totaling \$771,576.50.

On MOTION by Mr. DeMatteis seconded by Mr. DeGiovanni with all in favor the check register was approved.
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NINTH ORDER OF BUSINESS

Next Scheduled Meeting: October 10, 2025 at 9:30 a.m. at the Dunes Administrative Office, 101 Jungle Hut Road, Palm Coast, Florida

TENTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Porter seconded by Mr. DeGiovanni with all in favor the meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

B.

Dunes Community Development District Performance Measures/Standards & Annual Reporting Form

October 1, 2024 – September 30, 2025

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of three board meetings were held during the Fiscal Year.

Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of meetings in accordance with Florida Statutes, using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised per Florida statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

Goal 2.1: Field Management and/or District Management Site Inspections

Objective: Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.

Measurement: Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.

Standard: 100% of site visits were successfully completed as described within district management services agreement

Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

Measurement: A minimum of one inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

Standard: Minimum of one inspection was completed in the Fiscal Year by the district's engineer.

Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection, and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes ☐ No ☐

Chair/Vice Chair: _____

Date: _____

Print Name: _____

Dunes Community Development District

District Manager: _____

Date: _____

Print Name: _____

Dunes Community Development District

*Florida Statute 189.0694 Special districts; performance measures and standards. – (1) Beginning October 1, 2024, or by the end of the first full fiscal year after its creation, whichever is later, each special district must establish goals and objectives for each program and activity undertaken by the district, as well as performance measures and standards to determine if the district's goals and objectives are being achieved. (2) By December 1 of each year thereafter, each special district must publish an annual report on the district's website describing: (a) the goals and objectives achieved by the district, as well as the performance measures and standards used by the district to make this determination. (b) Any goals or objectives the district failed to achieve.

C.

- Engineer Report

Standby, Emergency Pumps – Lift Station (LS) Rehabilitation

Priority 7 Facilities (2023-24): LS-13, 172 IE Pkwy Status: Received design scope of work and fee proposal from WRB Engineering Inc. and issued purchase order in the amount of \$28,250. Staff received final approved plans along with updated Request for Quotations (RFQ) on 02.03.2025. Plans were distributed to the pump equipment manufacturer and to interested contractors for developing cost proposals. Staff issued purchase order for acceptance of cost proposal received from manufacturer (Xylem – Flygt) on 02.28.2025 for furnishing new pumps and electric control panel in the amount of \$79,884.00. Staff forwarded plans and RFQ to qualified contractors that may be interested in the project. Received one (1) response on 4.8.25 from contractor (RCM Utilities) in the amount \$ 109,914, which is within budgeted amount for the project. RCM has performed successfully on similar DCDD projects. DCDD issued purchase order to RCM to perform the work. Engineer and staff reviewed and approved Contractor and Pump Manufacturer piping, mechanical, and electrical equipment shop drawings. Received delivery of Xylem-Flygt pump equipment. Awaiting receipt of electrical control panel equipment, tentatively scheduled for 10.14.25. Upon receipt will request installation schedule from Contractor (RCM).

Priority 8 Facilities (2025-26): LS-11, 84 IE Pkwy Status: Approved scope of work and fee proposal from WRB Engineering Inc., purchase order issued. Field survey work completed 8.22.25, awaiting receipt of preliminary plan set. Nothing new to report.

Reclaimed System – Damage / FEMA/ FDEM Grant Activities

A subgrant agreement with Florida Dept. of Emergency Management (FDEM) was executed by Governor's Office on 7.30.2023. FDEP issued notice of permit revision on 9/8/23 for the reclaimed main relocation project. The relocation project was publicly advertised Nov. 9, 2023, and a Pre-bid Meeting was held on Nov. 21, 2023, and two bids were received on December 14, 2023. The Engineer prepared a recommendation for bid award to apparent low bidder, DBE Management, in the amount of \$1,513,412.00. The Board approved bid award to DBE Management at the January 2024 meeting. Staff received FDEM approval on 5.29.24 for a request for time extension to receive public assistance monies for the project through 12.31.2024. Staff received and accepted FEMA's Project Summary Report dated 5.16.24 which summarized the damages, repair scope of work, listed conditions, and estimated cost certification in the amount of \$1,573,609.75.

Dunes CDD received reimbursement payments for State (12.5%) and Federal (75%) portions totaling \$1,376,909 for DCDD's Request for Reimbursement (RFR) Nos. 1 – 6 associated with all Contractor Pay Applications and engineering consultant invoices approved to date. FDEM indicates the additional project engineering fee

expenditures remaining for reimbursement at \$99,518.67, will be authorized for payment as part of the project close-out process. Received and executed FDEM Final Inspection Report that includes final reconciliation values for all project costs incurred. Prepared and submitted documentation for additional Category Z Project in-house administrative costs incurred by the DCDD in the amount of \$ \$13,376. Responded to FEMA Request concerning applicable dates in force for Category Z costs. Awaiting response and final payments for Category F and Z Projects.

Intersection Improvements Hammock Dunes Parkway and Camino del Mar

Kisinger Campo and Assoc., Inc. (KCA) received copy of SJRWMD Drainage Permit approval for the project. KCA forwarded set of final plans and specifications to DCDD on 7.24.2024 for review and comment. Dunes received two (2) bids from interested contractors to October 25, 2024, at 10:00 AM ranging between \$2,015,834 (Besch & Smith) to \$2,090,375 (P&S Paving). KCA prepared bid tabulation results and recommended bid award to Besch & Smith (B&S) Civil Group and Board approved contract award on 11.08.2024. A Pre-construction Meeting was held on 11.19.2024 with Engineer, Contractor, and DCDD. Contract Time established at 270 days (incl.120 days for tortoise relocation). A Notice to Proceed date of 4.7.25 was established and notice issued to Contractor on 3.27.25. Project schedule is approximately 89% complete with project expenditures earned to date at 70%. Contractor's Two-week look ahead schedule includes placement of subgrade and lime rock base, curb and sidewalk installation, placement of roadway and miscellaneous asphalt pavement, guardrail installation, pavement markings, and maintenance of traffic items.

Hurricane Milton 4834DR-FL: FEMA Public Assistance Activities

Staff applied for and received notice that DCDD was authorized to receive public assistance funding for damages incurred during storm event. Staff prepared and submitted the Subgrant Agreement and are currently awaiting execution and receipt of the agreement from the State. Staff are currently working with FDEM PDMG, Lisa Hood, to provide details and backup information to support and complete the Damage Inventory and various damage category project applications. FEMA site inspections were performed on March 18 and 19, 2025. Staff accepted and signed Scope of Work and Cost for Category F - Lighting Project and prepared responses to FEMA request for additional information related to Category A - Debris Management Project. Staff forwarded FEMA a request for withdrawal for Hammock Dunes Parkway Repair Project per District's selection of 'No Action" option presented in the pavement evaluation report recently completed. All small project categories requested have been obligated. Staff received reimbursement payment for Category F Utilities (Lighting) Project in the amount of \$6,150 on 9.23.25.

Reverse Osmosis (RO) Membrane Feed Pump & VFD Modifications Project

The Board approved a Task Order submitted by CDM Smith at the June 2025 meeting, in the amount of \$250,750, for professional engineering services to prepare final plans, contract and permitting documents, and perform bidding services support for the replacement of the existing water treatment plant RO membrane feed pumps. The project includes selection and implementation of variable frequency drives (VFD) and additional electrical upgrades and modifications to support the pump replacements. The project also includes selecting a pump assembly that can be used interchangeably with all 4 RO skids to promote efficiency and reliability with regards to spare pump assembly and components. A meeting was held on 8.26.25 to review and discuss a 10-Percent Design Technical Memorandum prepared by the design consultant. Key design considerations discussed were related to pump type selection and evaluation parameters, VFD types and placement options, HVAC considerations for equipment and operations staff, maintenance and operations impacts during construction, instrumentation and controls equipment, and schedule. Consultant to provide update to 10-Percent Technical Memorandum for eventual confirmation prior to moving to 30-Percent Design Phase. Staff provided response for VFD design preference for assisting final preparation of design technical memorandum.

Water / Wastewater/ Stormwater/ CUP Regulatory Activities

Oasis Development: FDEP Certification of Construction Completion and Request for Clearance to Place Permitted PWS Components Into Operation for District review and signature – pending. Staff received revised As-built plans updated to include staff review comments – found acceptable with field verification completed.

D.

Public Facilities Report

October 2025



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

Developed in Accordance with Florida Statutes 189.08

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 189.08, 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 86% 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 approximately 85% of build-out (1,065 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. The Oasis at Hammock Dunes site development activity is currently underway for thirty-three single family homesites. District staff previously approved the proposed design and permits for the various water, sewer, and stormwater drainage infrastructure components that will eventually be owned and maintained by the District. Certifications of completion shall be provided by Developer's Engineer for review prior to acceptance and placement into operation.

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 91% of build-out (1,440 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 approximately 59% of build-out (173 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). 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 not utilized as a source for meeting potable water demands during October 2024 through September 2025.

2. The District's water treatment facility (PWS ID 2184259) 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 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 February 2024, 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 noting the next report will be due on April 30, 2029. The updated CAR illustrates the District's potable water supply, treatment, pumping, and storage facilities are sufficient to meet the projected service area finished water average and peak day demands 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) Number 51136-6 from the St. Johns River Water Management District (SJRWMD) that extends to April 1, 2055. The CUP allows the District to withdraw up to 325.22 Million Gallons (MG) annually, or 891,000 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 575,000 GPD or 65% of the CUP allocation.

District staff and consultants prepared and submitted a CUP Renewal Application in June 2024. Additional documentation and correspondence were provided through January 2025 to address additional requests for information received from the St. John's River Water Management District (SJRWMD) during the application review process. 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. The projected future raw water demand for public supply type use based on the growth rates described results in an annual average day raw water demand of 0.891 MGD in 2054. The District expects that the permitted groundwater withdrawal allocations from the source water supply wells, approved by the SJRWMD, will be enough to meet our potable water production needs through the 2055 CUP permit horizon.

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 day and peak day demands for potable water treatment and production are approximately 506,000 and 629,000 GPD, respectively. The use is comprised of residential consumption, non-residential consumption, potable irrigation, and system flushing. The current annual period average daily demand represents 35% of the 1.44 MGD 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 423,000 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 supporting information provided and issued the permit renewal (FLA011602-020) to the District in March 2024 having a future expiration date of April 12, 2029. The District's updated CAR findings illustrated 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 1.49 MGD.

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 CUP authorizes the District to withdraw groundwater up to an annual average of 595,000 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 64,000 GPD (or 11% of the allocation). The District's CUP also allows the use of 170,000 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 and the permit allows use of more stormwater if available. The current annual average daily withdrawal from the storm water system is 173,000 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 2,201,000 GPD (Golf Courses: 611,000 GPD; Residential: 1,590,000 GPD).

The residential reclaimed water distribution system consists of approximately 125,148 linear feet of 1.5 through 16-inch diameter reclaimed water main, 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 16th 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 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 February 2024, 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.

In June 2024, the District prepared and submitted an FDEP Operating Permit Renewal Application for the District's Water Treatment Plant Reverse Osmosis Concentrate Outfall Permit (FL0355259) as required every five years. The application is supported with general facility operating information, flow schematics, original mixing zone evaluation, bioassay testing summary along with provision of sampling results for listed pollutants of concern in accordance with the Department's wastewater rules and regulations. Staff provided responses to all Department requests for information and received FDEP's notice of permit renewal February 21, 2025. The new permit is effective March 1, 2025 and has an expiration date of February 28, 2030.

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. The FDEP reviewed the application and supporting information provided and issued the permit renewal to the District in March 2024 having a future expiration date of April 12, 2029.

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, WRB Engineering, Inc. on September 24, 2024. The report indicates the systems were inspected and appear to be functioning in accordance with regulatory requirements with a few areas denoted for routine maintenance and cleaning. In 2024, the District and Flagler County approved the concept of an interlocal agreement for the purpose of billing stormwater utility fees via property tax bills to the Beach Walk community along with other parcels, once developed, that are shown to drain to the District's stormwater system.

The District, in October 2021, adopted a Stormwater Utility Service and related rules and fees for funding appropriate levels 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 contains provisions for the 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 continue 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 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. A temporary above ground reclaimed 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 was awarded to most responsive bidder, DBE Utility Services, on January 12, 2024. The project funding in the amount of \$1,573,610 was obligated by FEMA in May 2024. Construction of the reclaimed main commenced on February 21, 2024, and was completed on October 18, 2024. District staff are awaiting receipt of final payment associated with the public assistance funding project reimbursement process with FEMA and the Florida Dept. of Emergency Management (FDEM).

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

A 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 and continues to effectively serve current facility operational and customer service needs.

Staff received the 2025 biennial inspection of the Hammock Dunes Bridge prepared by a traffic and roadway engineering consulting firm, Kisinger Campo & Associates, (KCA) dated July 2, 2025. The report indicates a Sufficiency Rating of 85.7 and a Health Index of 98.44. These benchmarks show little to no change as the 2023 inspection when the Sufficiency Rating and Health Index were 87.3 and 98.67, respectively. The bridge maintains a "school grade" of A- to B+

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.

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.

The Final Traffic Technical Memorandum findings 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 final design of proposed signal and intersection improvements and has procured necessary lands for the additional right of way limits necessary to support the roadway widening 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. RO Feed Pump Improvements Design (FY 25/26) & Construction (FY 26/27)
2. St. Johns River Water Management District Consumptive Use Permit (CUP) Renewal (FY 23/24 – completed March 2025)
3. FDEP WTP Reverse Osmosis Concentrate Discharge Permit Renewal (FY 23/24 – completed February 2025)
4. Utility Rate Study for Water, Sewer, and Reclaimed Systems (FY 24/25 – update completed September 2025)
5. Ground Storage Tank / Clearwell Repairs and Maintenance (FY 23/24 – completed December 2024)
6. Fire Hydrant Painting (FY 24/25 - completed)
7. Water Quality Evaluation (FY 24/25 - completed)
8. Other future year projects contained in District's Five (5) Year CIP include: Water Distribution System Piping Repairs, Utility Vehicle/ Equipment Replacement.

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. Reclaimed Main Permanent Relocation (FY 23/24 – completed October 2024)

2. Reclaimed Water System Split North - South Valve Installation Design & Construct (FY 24/25 – Design completed January 2025, Construction TBD)
3. Pump Station Rehabilitation Project LS 8 Madeira (FY 21/22) & LS 12 (FY 22/23) (Electrical/ Mechanical/ Piping – Construction completed)
4. Pump Station Rehabilitation Project LS 13 (FY 23/24 – construction underway)
5. Pump Station 11 Rehabilitation (FY 24/25 – design underway)
6. WWTP Train 1 Filter Rehabilitation (FY 24/25 – construction underway)
7. WWTP SBR Painting & Roll up Door Replacement (FY 24/25 - 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 (1 remaining), Priority based HVAC Improvements, Reclaimed Pond No. 3 Cleaning - Lining Repair, Plant Facility Perimeter Fencing, Reclaimed/ Stormwater Augmentation Line HD Lake System to Reject Pond, Collection System and Reclaimed System Piping Repairs, Utility Vehicle/ Equipment Replacements.

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)
Camino Del Mar Intersection Expanded 4-Way Stop Intersection and Signalization Improvements Design (FY 23/24 - completed)
Toll Entry Control Arm (FY 23/24 - completed)
2. Sunpass System Study (FY 23/24 - underway)
3. Camino Del Mar Intersection Expanded 4-Way Stop Intersection Improvements Construction and CEI (FY 24/25 – construction underway)
4. Other future year projects contained in District's Five (5) Year CIP include: Intersection Improvements – Signalization Construction, Potential Migration to Sunpass Type System, Replace Parkway/ Bridge Lighting, Vehicle/ Equipment Replacement.

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 Specifications – Clean and Televis Stormwater System (FY 22/23 - ongoing)
2. Cleaning and Televising Stormwater System (FY 25/26)
3. 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 evaluating future funding mechanisms.

E.



FISCAL YEAR 2025 TOLL REVENUES

	REVENUES						VEHICLES TRIPS					\$/VEHICLE	
			%	TOTAL	PREVIOUS	% CHANGE		PREVIOUS	% CHANGE			TURN ARND/	
		BRIDGE	CASH/	MONTHLY	YEAR	FROM PRIOR		YEAR	FROM PRIOR		BRIDGE	VIOLATION/	
MONTH	CASH	PASS	BPASS	COLLECTIONS	COLLECTIONS	YEAR	TOTAL	VEHICLES	YEAR	CASH	PASS	EMPLOYEE	
OCTOBER 2024	\$ 75,366.00	\$ 95,488.75	78.93%	\$ 170,854.75	\$ 171,041.24	-0.11%	167,744	181,158	-7.40%	24,493	124,120	19,131	\$ 1.018545
NOVEMBER 2024	\$ 100,314.00	\$ 114,759.50	87.41%	\$ 215,073.50	\$ 156,318.46	37.59%	184,780	170,165	8.59%	32,644	149,220	2,916	\$ 1.163944
DECEMBER 2024	\$ 94,080.00	\$ 111,203.50	84.60%	\$ 205,283.50	\$ 160,940.33	27.55%	179,072	175,686	1.93%	30,769	145,205	3,098	\$ 1.146374
JANUARY 2025	\$ 83,091.00	\$ 114,045.50	72.86%	\$ 197,136.50	\$ 157,528.23	25.14%	179,075	179,569	-0.28%	27,091	149,004	2,980	\$ 1.100860
FEBRUARY 2025	\$ 95,649.00	\$ 113,572.75	84.22%	\$ 209,221.75	\$ 168,599.50	24.09%	182,385	184,579	-1.19%	31,249	148,404	2,732	\$ 1.147143
MARCH 2025	\$ 125,244.00	\$ 127,920.00	97.91%	\$ 253,164.00	\$ 212,779.55	18.98%	210,563	210,710	-0.07%	40,997	166,393	3,173	\$ 1.202319
APRIL 2025	\$ 119,832.00	\$ 126,874.50	94.45%	\$ 246,706.50	\$ 188,940.73	30.57%	207,511	201,899	2.78%	39,187	165,094	3,230	\$ 1.188884
MAY 2025	\$ 118,053.00	\$ 120,255.50	98.17%	\$ 238,308.50	\$ 202,147.78	17.89%	198,256	201,171	-1.45%	38,538	156,123	3,595	\$ 1.202024
JUNE 2025	\$ 124,485.00	\$ 111,844.50	111.30%	\$ 236,329.50	\$ 198,293.46	19.18%	188,665	188,433	0.12%	40,622	144,833	3,210	\$ 1.252641
JULY 2025	\$ 134,727.00	\$ 115,281.75	116.87%	\$ 250,008.75	\$ 208,031.99	20.18%	196,371	195,302	0.55%	44,002	149,034	3,335	\$ 1.273145
AUGUST 2025	\$ 107,379.00	\$ 110,899.25	96.83%	\$ 218,278.25	\$ 174,477.41	25.10%	182,421	181,791	0.35%	34,954	143,516	3,951	\$ 1.196563
SEPTEMBER 2025	\$ 83,020.00	\$ 105,676.50	78.56%	\$ 188,696.50	\$ 151,034.66	24.94%	167,118	165,204	1.16%	26,896	137,162	3,060	\$ 1.129121
					\$ 2,150,133.34			2,235,667					
TOTALS=	\$ 1,261,240.00	\$ 1,367,822.00		\$ 2,629,062.00			2,243,961			411,442	1,778,108	54,411	
PERCENT OF TOTAL=	48.0%	52.0%		Previous YTD=	\$ 2,150,133.34		Previous YTD=	2,235,667		18.3%	79.2%	2.4%	
				Increase/Decrease %=	22%		Increase/Decrease %=	0.37%					
CURRENT FY AVERAGES=	\$ 105,103.33	\$ 113,985.17	91.84%	\$ 219,088.50			186,997			34,287	148,176	4,534	\$ 1.1685
12 MONTH PROJECTION=	\$ 1,261,240.00	\$ 1,367,822.00		\$ 2,629,062.00			2,243,961			411,442	1,778,108	54,411	
SEPTEMBER 2024	\$ 82,722.00	\$ 68,312.66	121.09%	\$ 151,034.66	\$ 162,633.80	-7.13%	165,204	169,103	-2.31%	26,971	134,867	3,366	\$ 0.914231
FY 25 BUDGETED PROJECTION=	\$ 2,725,000												
	12345	=Revised number											
Hurricane Milton - Tolls suspended 10-7-24 at 2:00 pm and reinstated 10-14-24 at 6:00 am.													

F.



DUNES COMMUNITY DEVELOPMENT DISTRICT									
FY 2025 ADDITIONAL BUDGET ITEMS									
		FUND CLASSIFICATION						BOARD MEETING	
ITEM	AUTHORIZED EXPENDITURES	GENERAL	BRIDGE	W&S	STORMWATER	TOTAL	CLASSIFICATION	AUTHORIZED/DISCUSSED	NOTES
1	HD Parkway Road Base Investigations		\$ 10,961.72			\$ 10,961.72		12/13/2024	O&M
2	Reclaimed Pump Station Jockey Pump Motor repair - 60 HP			\$ 3,461.94		\$ 3,461.94		1/10/2025	Capital
3	Reclaimed Pump Station Jockey Pump repair/replacement			\$ 31,751.75		\$ 31,751.75		1/10/2025	Capital
4	Reclaimed Pump Station Jockey Pump install w/ crane			\$ 7,406.14		\$ 7,406.14		1/10/2025	Capital
6	Influent Pumps arrived from last year			\$ 44,404.90		\$ 44,404.90		6/13/2025	Capital
7	AC Duct work replaced in WWTP office			\$ 7,850.00		\$ 7,850.00		6/13/2025	Capital
8	Equalization pumps broke (only 6 years old)			\$ 16,822.00		\$ 16,822.00		6/13/2025	Capital
9	VT Scada fixing bug in the old programming			\$ 17,280.25		\$ 17,280.25		6/13/2025	O&M
10	HD Parkway Road Failure Investigations		\$ 16,627.87			\$ 16,627.87		6/13/2025	O&M
11	CC Processing Overruns			\$ 36,751.14		\$ 36,751.14		6/13/2025	O&M
12	Fire Panel Replacement			\$ 3,532.68		\$ 3,532.68		6/13/2025	Capital
13	Hurricane Milton Cleanup		\$ 18,200.00	\$ 12,132.13		\$ 30,332.13		8/8/2025	O&M
14	Water damage from RO skid pipe break			\$ 15,031.95		\$ 15,031.95		8/8/2025	O&M
15	HD Pkwy Pavement Repair		\$ 28,885.00			\$ 28,885.00		9/12/2025	Capital
	SUB-TOTALS=	\$ -	\$ 74,674.59	\$ 196,424.88	\$ -	\$ 271,099.47			
	UPCOMING ITEMS								
i.						\$ -			
ii.						\$ -			
iii.						\$ -			
iv.						\$ -			
						\$ -			
						\$ -			
	SUB-TOTALS=	\$ -	\$ -	\$ -	\$ -	\$ -			
	GRAND TOTAL ALL IDENTIFIED ITEMS=	\$ -	\$ 74,674.59	\$ 196,424.88	\$ -	\$ 271,099.47			
	POTENTIALLY ABSORBABLE WITH EXISTING BUDGET								
A	Fish Expiration Cleanup				\$ 2,550.00	\$ 2,550.00			
B									
	SUB-TOTALS=	\$ -	\$ -	\$ -	\$ 2,550.00	\$ 2,550.00			

G.

Dunes
Community Development District

Unaudited Financial Reporting
August 31, 2025



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DUNES COMMUNITY DEVELOPMENT DISTRICT

BALANCE SHEET

August 31, 2025

	General Fund
ASSETS:	
Cash	\$8,735
Investments-Raymond James	\$56,099
Investments-SBA	\$1,260
Prepays	\$2,585
TOTAL ASSETS	\$68,679
LIABILITIES AND FUND BALANCES:	
Liabilities:	
Accounts Payable	\$8,367
Due to Other Funds	\$16,782
TOTAL LIABILITIES	\$25,149
Fund Balances:	
Unassigned	\$40,945
TOTAL FUND BALANCES	\$43,530
TOTAL LIABILITIES & FUND BALANCE	\$68,679

DUNES COMMUNITY DEVELOPMENT DISTRICT

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance For the Period Ended August 31, 2025

EXPENSE CODE	DESCRIPTION	GENERAL FUND BUDGET	PRORATED BUDGET THRU 08/31/25	ACTUAL THRU 08/31/25	VARIANCE
REVENUES:					
001.300.31900.10000	Maintenance Taxes	\$378,070	\$378,070	\$378,070	(\$0)
001.300.36100.11000	Interest Income	\$2,500	\$2,292	\$4,235	\$1,944
TOTAL REVENUES		\$380,570	\$380,362	\$382,305	\$1,943
EXPENDITURES:					
<u>Administrative</u>					
001.310.51300.11000	Supervisor Fees	\$14,000	\$12,833	\$10,400	\$2,433
001.310.51300.21000	FICA Expense	\$1,071	\$982	\$796	\$186
001.310.51300.31100	Engineering/Software Services	\$15,000	\$13,750	\$22,618	(\$8,868)
001.310.51300.31500	Attorney	\$25,000	\$22,917	\$14,522	\$8,394
001.310.51300.32000	Collection Fees/Payment Discount	\$20,000	\$20,000	\$20,679	(\$679)
001.310.51300.32200	Annual Audit	\$3,600	\$3,600	\$5,615	(\$2,015)
001.310.51300.34000	Management Fees	\$10,805	\$9,904	\$9,905	(\$0)
001.310.51300.35100	Computer Time	\$1,050	\$963	\$963	\$0
001.310.51300.40000	Travel Expenses	\$1,000	\$917	\$0	\$917
001.310.51300.42000	Postage & Express Mail	\$4,000	\$3,667	\$3,237	\$430
001.310.51300.42500	Printing	\$2,500	\$2,292	\$1,689	\$603
001.310.51300.45000	Insurance	\$35,012	\$32,094	\$28,049	\$4,045
001.310.51300.48000	Advertising Legal & Other	\$2,000	\$1,833	\$5,829	(\$3,996)
001.310.51300.49000	Bank Charges	\$1,000	\$917	\$434	\$483
001.310.51300.49100	Contingencies	\$9,000	\$8,250	\$6,229	\$2,021
001.310.51300.51000	Office Supplies	\$2,000	\$1,833	\$1,253	\$580
001.310.51300.54000	Dues, Licenses & Subscriptions	\$1,000	\$917	\$175	\$742
001.320.53800.12000	Salaries	\$115,108	\$106,253	\$117,224	(\$10,971)
001.320.53800.21000	FICA Taxes	\$10,567	\$9,754	\$8,840	\$914
001.320.53800.22000	Pension Expense	\$11,511	\$10,625	\$10,636	(\$11)
001.320.53800.23000	Health Insurance Benefits	\$17,899	\$16,408	\$13,851	\$2,557
001.320.53800.24000	Workers Comp Insurance	\$1,330	\$1,330	\$1,693	(\$363)
001.320.53800.64000	Capital Improvements	\$35,000	\$32,083	\$0	\$32,083
TOTAL ADMINISTRATIVE		\$339,453	\$314,122	\$284,636	\$29,486
<u>General System Maintenance</u>					
001.320.53800.46200	Landscaping	\$35,000	\$32,083	\$48,676	(\$16,593)
001.320.53800.46000	Building Maintenance	\$35,000	\$32,083	\$55,551	(\$23,468)
001.320.53800.46300	Tree & Shrub Removal	\$2,500	\$2,292	\$2,750	(\$458)
001.320.53800.49300	R&R-Equipment	\$500	\$458	\$0	\$458
TOTAL GENERAL SYSTEM MAINTENANCE		\$73,000	\$66,917	\$106,978	(\$40,061)
TOTAL EXPENDITURES		\$412,453	\$381,038	\$391,614	(\$10,575)
Excess (deficiency) of revenues over (under) expenditures		(\$31,882)	(\$677)	(\$9,308)	(\$8,632)
<u>Other Financing Sources/(Uses)</u>					
001.300.36900.10200	Non Operating Revenue - Capital Expansion	\$83,927	\$55,952	\$0	(\$55,952)
001.300.38100.10000	Interfund Transfer (From Bridge Fund)	\$0	\$0	\$0	\$0
001.320.53800.64000	Capital Improvements	(\$52,045)	(\$47,708)	\$0	(\$47,708)
TOTAL OTHER FINANCING SOURCES/(USES)		\$31,882	\$8,244	\$0	(\$103,660)
Net change in fund balance		\$0	\$7,567	(\$9,308)	(\$112,291)
FUND BALANCE - BEGINNING		\$0		\$52,839	
FUND BALANCE - ENDING		\$0		\$43,530	

DUNES COMMUNITY DEVELOPMENT DISTRICT

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance For the Period Ended August 31, 2025

EXPENSE CODE	DESCRIPTION	OCTOBER 2024	NOVEMBER 2024	DECEMBER 2024	JANUARY 2025	FEBRUARY 2025	MARCH 2025	APRIL 2025	MAY 2025	JUNE 2025	JULY 2025	AUGUST 2025	SEPTEMBER 2025	TOTAL
REVENUES:														
001.300.31900.10000	Maintenance Taxes	\$0	\$205,598	\$120,675	\$17,217	\$11,130	\$8,236	\$10,005	\$1,515	\$3,694	\$0	\$0	\$0	\$378,070
001.300.36100.11000	Interest Income	\$221	\$217	\$203	\$204	\$403	\$597	\$630	\$584	\$519	\$439	\$219	\$0	\$4,235
001.300.36900.10000	Miscellaneous Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES		\$221	\$205,816	\$120,879	\$17,421	\$11,533	\$8,832	\$10,635	\$2,098	\$4,214	\$439	\$219	\$0	\$382,305
EXPENDITURES:														
<u>Administrative</u>														
001.310.51300.11000	Supervisor Fees	\$800	\$800	\$1,000	\$1,000	\$800	\$1,000	\$1,000	\$800	\$1,200	\$1,000	\$1,000	\$0	\$10,400
001.310.51300.21000	FICA Expense	\$61	\$61	\$77	\$77	\$61	\$77	\$77	\$61	\$92	\$77	\$77	\$0	\$796
001.310.51300.31100	Engineering/Software Services	\$0	\$0	\$0	\$10,613	\$0	\$0	\$0	\$0	\$0	\$6,106	\$5,899	\$0	\$22,618
001.310.51300.31500	Attorney	\$0	\$357	\$1,093	\$4,045	\$1,612	\$3,053	\$1,844	\$355	\$0	\$2,163	\$0	\$0	\$14,522
001.310.51300.32000	Collection Fees/Payment Discount	\$0	\$12,195	\$7,018	\$792	\$409	\$188	\$120	\$45	(\$89)	\$0	\$0	\$0	\$20,679
001.310.51300.32200	Annual Audit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,615	\$0	\$0	\$0	\$5,615
001.310.51300.34000	Management Fees	\$900	\$900	\$900	\$900	\$900	\$900	\$900	\$900	\$900	\$900	\$900	\$0	\$9,905
001.310.51300.35100	Computer Time	\$88	\$88	\$88	\$88	\$88	\$88	\$88	\$88	\$88	\$88	\$88	\$0	\$963
001.310.51300.40000	Travel Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
001.310.51300.42000	Postage & Express Mail	\$335	\$266	\$272	\$222	\$273	\$234	\$463	\$0	\$291	\$363	\$517	\$0	\$3,237
001.310.51300.42500	Printing	\$74	\$144	\$113	\$116	\$75	\$107	\$229	\$74	\$142	\$167	\$451	\$0	\$1,689
001.310.51300.45000	Insurance	\$2,550	\$2,550	\$2,550	\$2,550	\$2,550	\$2,550	\$2,550	\$2,550	\$2,550	\$2,550	\$2,550	\$0	\$28,049
001.310.51300.48000	Advertising Legal & Other	\$37	\$0	\$0	\$0	\$668	\$0	\$599	\$0	\$0	\$537	\$3,989	\$0	\$5,829
001.310.51300.49000	Bank Charges	\$50	\$42	\$60	\$50	\$0	\$50	\$0	\$25	\$25	\$60	\$36	\$0	\$398
001.310.51300.49100	Contingencies	\$478	\$501	\$544	\$451	\$501	\$499	\$725	\$549	\$1,173	\$725	\$83	\$0	\$6,229
001.310.51300.51000	Office Supplies	\$25	\$25	\$25	\$25	\$25	\$25	\$0	\$0	\$479	\$0	\$624	\$0	\$1,253
001.310.51300.54000	Dues, Licenses & Subscriptions	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
001.320.53800.12000	Salaries	\$13,733	\$9,752	\$9,533	\$9,780	\$9,711	\$9,799	\$9,765	\$15,064	\$9,937	\$9,993	\$10,158	\$0	\$117,224
001.320.53800.12100	Consulting Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
001.320.53800.21000	FICA Taxes	\$1,131	\$648	\$631	\$748	\$743	\$750	\$747	\$1,152	\$756	\$761	\$773	\$0	\$8,840
001.320.53800.22000	Pension Expense	\$1,434	\$868	\$853	\$864	\$865	\$870	\$873	\$1,333	\$885	\$890	\$901	\$0	\$10,636
001.320.53800.23000	Health Insurance Benefits	\$1,203	\$1,277	\$1,277	\$1,697	\$1,346	\$1,383	\$1,383	\$1,551	(\$400)	\$1,636	\$1,499	\$0	\$13,851
001.320.53800.24000	Workers Comp Insurance	\$431	\$140	\$0	\$280	\$0	\$0	\$140	\$140	\$140	\$421	\$0	\$0	\$1,693
001.320.53800.64000	Capital Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ADMINISTRATIVE		\$23,505	\$30,615	\$26,032	\$34,298	\$20,627	\$21,573	\$21,502	\$24,688	\$23,784	\$28,434	\$29,544	\$0	\$284,601
<u>General System Maintenance</u>														
001.320.53800.46200	Landscaping	\$30,494	\$1,800	\$3,600	\$1,800	\$1,800	\$0	\$1,800	\$1,983	\$1,800	\$1,800	\$1,800	\$0	\$48,676
001.320.53800.46000	Building Maintenance	\$4,298	\$2,348	\$2,401	\$2,293	\$2,499	\$4,182	\$3,113	\$10,292	\$18,679	\$2,752	\$2,695	\$0	\$55,551
001.320.53800.46300	Tree & Shrub Removal	\$2,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,750
001.320.53800.49300	R&R-Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL GENERAL SYSTEM MAINTENANCE		\$37,541	\$4,148	\$6,001	\$4,093	\$4,299	\$4,182	\$4,913	\$12,275	\$20,479	\$4,552	\$4,495	\$0	\$106,978
TOTAL EXPENDITURES		\$61,046	\$34,763	\$32,033	\$38,391	\$24,925	\$25,755	\$26,414	\$36,963	\$44,263	\$32,986	\$34,040	\$0	\$391,578
Excess (deficiency) of revenues over (under) expenditures		(\$60,825)	\$171,053	\$88,846	(\$20,970)	(\$13,392)	(\$16,923)	(\$15,779)	(\$34,864)	(\$40,049)	(\$32,548)	(\$33,821)	\$0	(\$9,273)
<u>Other Financing Sources/(Uses)</u>														
001.300.38100.10000	Interfund Transfer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
001.320.53800.64000	Maintenance Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES/(USES)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net change in fund balance		(\$60,825)	\$171,053	\$88,846	(\$20,970)	(\$13,392)	(\$16,923)	(\$15,779)	(\$34,864)	(\$40,049)	(\$32,548)	(\$33,821)	\$0	(\$9,273)

DUNES COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF NET POSITION - PROPRIETARY FUNDS

August 31, 2025

	Water, Sewer and Effluent Reuse Enterprise Fund	Intracoastal Waterway Bridge Enterprise Fund	Stormwater Fee Enterprise Fund	Total
<u>ASSETS:</u>				
Current Assets:				
Cash and Cash Equivalents:				
Cash - Operating Account	\$209,091	\$375,242	\$77,166	\$661,500
Cash - On Hand	---	\$2,800	---	\$2,800
Petty Cash	---	\$3,968	---	\$3,968
Investments:				
State Board - Surplus Funds	\$517,484	\$567,214	\$321,262	\$1,405,960
Raymond James - Enhanced Savings	\$2,306,319	\$5,341,016	\$332,988	\$7,980,323
Raymond James - Certificate of Deposit	---	\$4,915,059	---	\$4,915,059
Raymond James - Money Market Sweep	\$625	\$0	---	\$625
Receivables				
Utility Billing	\$417,235	---	---	\$417,235
Utility Billing-Unbilled AR	\$194,500	---	---	\$194,500
FSA Receivable	---	\$23,401	---	\$23,401
Due from Other Sources	\$87,079	---	---	\$87,079
Due from Other Funds	\$862	\$35,336	\$39,663	\$75,861
Noncurrent Assets:				
Prepays	\$14,220	\$12,927	\$2,550	\$29,697
Deposits	\$1,000	---	---	\$1,000
Capital Assets:				
Land	\$875,488	\$85,000	---	\$960,488
Plant-Expansion (Net)	\$2,973,380	---	---	\$2,973,380
Maintenance Building (Net)	\$29,489	---	---	\$29,489
Equipment (Net)	\$3,310,458	\$0	---	\$3,310,458
Roadways (Net)	---	\$2,018,201	---	\$2,018,201
Bridge Facility (Net)	---	\$6,256,706	---	\$6,256,706
Improvements Other than Buildings (Net)	\$19,169,051	---	---	\$19,169,051
Construction in Progress	\$0	\$397,460	---	\$397,460
TOTAL ASSETS	\$30,106,282	\$20,034,330	\$773,629	\$50,914,241
<u>LIABILITIES:</u>				
Current Liabilities:				
Accounts Payable	\$143,245	\$420,910	\$7,091	\$571,247
Due to Other Funds	\$47,710	---	\$11,369	\$59,079
Noncurrent Liabilities:				
Prepaid Connection Fees	\$643,073	---	---	\$643,073
Deferred Toll Revenue	---	\$515,516	---	\$515,516
TOTAL LIABILITIES	\$834,028	\$936,426	\$18,460	\$1,788,915
<u>NET POSITION</u>				
Net Invested in Capital Assets	\$26,357,866	\$8,757,367	\$0	\$35,115,233
Restricted for Renewal and Replacement	\$2,514,388	\$10,090,537	\$0	\$12,604,925
Unrestricted	\$400,000	\$250,000	\$749,978	\$1,399,978
TOTAL NET POSITION	\$29,272,254	\$19,097,904	\$749,978	\$49,120,136

⁽¹⁾ Bridge Interlocal Agreement with County.

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

DUNES COMMUNITY DEVELOPMENT DISTRICT

Water and Sewer Fund-Proprietary Fund Statement of Revenues, Expenses and Changes in Net Position For the Period Ended August 31, 2025

EXPENDITURE CODE	DESCRIPTION	WATER/SEWER FUND BUDGET	PRORATED BUDGET THRU 08/31/25	ACTUAL THRU 08/31/25	VARIANCE
OPERATING REVENUES:					
041.300.34300.30000	Water Revenue	\$1,245,941	\$1,105,075	\$1,103,873	(\$1,202)
041.300.34300.50000	Sewer Revenue	\$1,101,842	\$977,539	\$989,882	\$12,344
041.300.34300.76000	Irrigation/Effluent	\$1,876,334	\$1,644,243	\$1,661,831	\$17,588
041.300.34300.10000	Meter Fees	\$25,000	\$22,917	\$42,507	\$19,591
041.300.34300.10100	Connection Fees - W, S & I (75 units)	\$23,000	\$21,083	\$23,220	\$2,137
041.300.36900.10000	CPC Effluent Agreement	\$40	\$37	\$0	(\$37)
041.300.34900.10200	Backflow Preventor/Misc.	\$2,504	\$2,295	\$2,618	\$323
041.300.33700.30000	Grant Income	\$0	\$0	\$0	\$0
041.300.36900.10000	Misc. Income / Penalty	\$20,000	\$18,333	\$22,880	\$4,546
TOTAL OPERATING REVENUES		\$4,294,661	\$3,791,522	\$3,846,812	\$55,290

OPERATING EXPENSES

Administrative

041.310.51300.31100	Engineering	\$50,000	\$45,833	\$35,728	\$10,106
041.310.51300.31500	Attorney	\$10,000	\$9,167	\$280	\$8,887
041.310.51300.32200	Annual Audit	\$8,100	\$7,425	\$7,355	\$70
041.310.51300.34000	Management Fees	\$24,311	\$22,285	\$22,285	(\$0)
041.310.51300.40000	Travel Expenses	\$16,000	\$14,667	\$13,418	\$1,249
041.310.51300.42000	Postage & Express Mail	\$4,000	\$3,667	\$4,141	(\$475)
041.310.51300.42500	Printing & Mailing Utility Bills	\$15,000	\$12,601	\$13,233	(\$632)
041.310.51300.48000	Advertising Legal & Other	\$2,000	\$1,833	\$2,360	(\$526)
041.310.51300.49000	Bank Charges	\$1,000	\$917	\$176	\$741
041.310.51300.49100	Contingencies	\$7,000	\$6,506	\$8,913	(\$2,407)
041.310.51300.51000	Office Supplies and Equipment	\$13,000	\$11,917	\$11,762	\$155
041.310.51300.54000	Dues, Licenses & Subscriptions	\$11,000	\$10,250	\$12,575	(\$2,325)
041.310.51300.54200	Permits Fees WTP & WWTP	\$10,000	\$9,167	\$6,600	\$2,567
041.310.51300.55000	Land Leases & Easement Fees	\$14,000	\$12,833	\$0	\$12,833
041.310.53600.12000	Salaries, including Overtime	\$1,067,487	\$978,530	\$1,031,441	(\$52,912)
041.310.53600.21000	FICA Taxes	\$97,995	\$89,829	\$77,901	\$11,928
041.310.53600.22000	Pension Plan	\$106,749	\$97,853	\$81,825	\$16,029
041.310.53600.23000	Insurance Benefits (Medical)	\$165,993	\$152,160	\$111,668	\$40,492
041.310.53600.24000	Workers Compensation Insurance	\$12,339	\$11,311	\$14,931	(\$3,620)
041.310.53600.25000	Unemployment Benefits	\$1,000	\$917	\$0	\$917
041.310.53600.25000	Bad Debt Expense	\$1,000	\$917	\$0	\$917
041.310.53600.41000	Telephone	\$52,000	\$47,667	\$54,153	(\$6,487)
041.310.53600.41002	Payment Processing Service	\$16,000	\$14,667	\$16,569	(\$1,902)
041.310.53600.44000	Equipment Rentals & Leases	\$10,000	\$9,167	\$10,993	(\$1,827)
041.310.53600.45000	Insurance	\$192,565	\$176,518	\$154,271	\$22,247
041.310.53600.46100	Repair and Maintenance for Vehicles	\$15,000	\$13,751	\$31,781	(\$18,030)
041.310.53600.52000	Supplies/Equipment General	\$5,000	\$4,584	\$2,038	\$2,546
041.310.53600.52010	Tools	\$4,000	\$3,667	\$2,142	\$1,525
041.310.53600.52055	Uniforms/Supplies/Services	\$20,000	\$18,499	\$21,530	(\$3,031)
041.310.53600.52100	Fuel for Vehicles	\$16,000	\$14,925	\$11,212	\$3,712
041.310.53600.54100	Training & Travel Expenses	\$7,000	\$6,417	\$4,754	\$1,663
TOTAL ADMINISTRATIVE		\$1,975,539	\$1,810,441	\$1,766,033	\$44,408

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, 2025

EXPENDITURE CODE	DESCRIPTION	WATER/SEWER FUND BUDGET	PRORATED BUDGET THRU 08/31/25	ACTUAL THRU 08/31/25	VARIANCE
<u>Water System</u>					
041.320.53600.34800	Water Quality Testing	\$25,000	\$22,917	\$21,756	\$1,161
041.320.53600.43000	Electric	\$149,000	\$136,583	\$118,898	\$17,685
041.320.53600.43100	Bulk Water Purchases	\$30,000	\$27,500	\$2,650	\$24,850
041.320.53600.44000	Equipment Rentals & Leases	\$500	\$458	\$0	\$458
041.320.53600.46000	Plant Maintenance Repair and Equipment	\$280,000	\$256,676	\$230,175	\$26,501
041.320.53600.46050	Distribution System Maintenance Repair and Equip.	\$49,000	\$44,918	\$42,821	\$2,097
041.320.53600.52000	Plant Operating Supplies	\$25,000	\$22,917	\$13,002	\$9,915
041.320.53600.52200	Chlorine & Other Chemicals	\$350,000	\$320,833	\$321,437	(\$604)
041.320.53600.61000	Meters New & Replacement	\$60,000	\$55,000	\$34,113	\$20,887
TOTAL WATER SYSTEM		\$968,500	\$887,803	\$784,851	\$102,951
<u>Sewer System</u>					
041.330.53600.34800	Water Quality Testing	\$28,000	\$25,667	\$15,362	\$10,304
041.330.53600.34900	Sludge Disposal	\$190,000	\$174,167	\$82,179	\$91,987
041.330.53600.43000	Electric	\$100,000	\$91,667	\$70,991	\$20,676
041.330.53600.44000	Equipment Rentals & Leases	\$1,000	\$917	\$0	\$917
041.330.53600.46000	Plant Maintenance Repair and Equipment	\$160,000	\$146,667	\$196,191	(\$49,524)
041.330.53600.46050	Collection System Maintenance Repair and Equip.	\$25,000	\$22,917	\$18,445	\$4,472
041.330.53600.46075	Lift Station Repair and Maintenance	\$50,000	\$45,833	\$45,613	\$220
041.330.53600.52000	Plant Operating Supplies	\$12,000	\$11,000	\$4,342	\$6,658
041.330.53600.52200	Chlorine & Other Chemicals	\$60,000	\$55,000	\$34,877	\$20,123
TOTAL SEWER SYSTEM		\$626,000	\$573,833	\$468,001	\$105,833
<u>Irrigation System</u>					
041.340.53600.34800	Water Quality Testing	\$500	\$458	\$0	\$458
041.340.53600.43000	Electric	\$66,000	\$60,500	\$60,920	(\$420)
041.340.53600.43300	Effluent (Reclaimed Water) Purchases	\$180,000	\$165,000	\$205,184	(\$40,184)
041.340.53600.44000	Equipment Rentals & Leases	\$35,000	\$32,083	\$17,912	\$14,171
041.340.53600.46000	Plant Maintenance Repair and Equipment	\$120,000	\$110,000	\$153,887	(\$43,887)
041.340.53600.46050	Distribution System Maintenance Repair/Equip.	\$48,000	\$44,000	\$27,713	\$16,287
041.340.53600.61000	Meters New & Replacement	\$60,000	\$55,000	\$3,471	\$51,529
TOTAL IRRIGATION SYSTEM		\$509,500	\$467,042	\$469,087	(\$2,045)
TOTAL OPERATING EXPENSES		\$4,079,539	\$3,739,119	\$3,487,972	\$251,147
OPERATING INCOME (LOSS)		\$215,123	\$52,403	\$358,840	\$306,437
<u>NON OPERATING REVENUE (EXPENSES)</u>					
041.300.36900.10200	Non Operating Revenue - Capital Expansion	\$1,319,170	\$1,209,239	\$0	(\$1,209,239)
041.300.33700.30000	FEMA Funding	\$0	\$0	\$0	\$0
041.300.22300.10000	Connection Fees - W/S	(\$20,000)	(\$18,333)	\$0	\$18,333
041.300.36100.10000	Interest Income	\$170,000	\$141,667	\$92,772	(\$48,895)
041.310.51300.64000	Capital Improvements	(\$1,397,000)	(\$1,164,167)	(\$665,930)	\$498,237
041.310.51300.63100	Renewal and Replacement	(\$287,293)	(\$263,352)	\$0	(\$263,352)
041.300.58100.10000	Contribution to General Fund	\$0	\$0	\$0	\$0
TOTAL NON OPERATING REVENUE (EXPENSES)		(\$215,123)	(\$94,946)	(\$573,158)	(\$1,004,915)
CHANGE IN NET POSITION		(\$0)	(\$42,543)	(\$214,317)	(\$1,200,773)
TOTAL NET POSITION - BEGINNING		\$0		\$29,486,571	
TOTAL NET POSITION - ENDING		(\$0)		\$29,272,254	

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, 2025

EXPENDITURE CODE	DESCRIPTION	OCTOBER 2024	NOVEMBER 2024	DECEMBER 2024	JANUARY 2025	FEBRUARY 2025	MARCH 2025	APRIL 2025	MAY 2025	JUNE 2025	JULY 2025	AUGUST 2025	SEPTEMBER 2025	TOTAL
OPERATING REVENUES:														
041.300.34300.30000	Water Revenue	\$96,505	\$97,190	\$97,630	\$99,887	\$95,860	\$95,529	\$101,774	\$116,250	\$97,338	\$103,885	\$102,025	\$0	\$1,103,873
041.300.34300.50000	Sewer Revenue	\$87,410	\$86,603	\$87,221	\$89,366	\$86,059	\$85,645	\$92,012	\$101,934	\$87,904	\$93,117	\$92,612	\$0	\$989,882
041.300.34300.76000	Irrigation/Effluent	\$133,798	\$133,150	\$158,108	\$148,352	\$119,955	\$116,363	\$150,907	\$201,224	\$172,908	\$164,850	\$162,218	\$0	\$1,661,831
041.300.34300.10000	Meter Fees	\$2,420	\$3,120	\$2,000	\$8,560	\$1,040	\$7,920	\$3,887	\$8,560	\$2,080	\$2,920	\$0	\$0	\$42,507
041.300.34300.10100	Connection Fees - W, S & I (75 units)	\$0	\$0	\$0	\$4,500	\$0	\$5,220	\$4,500	\$9,000	\$0	\$0	\$0	\$0	\$23,220
041.300.36900.10000	CPC Effluent Agreement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
041.300.34900.10200	Backflow Preventor/Misc.	\$218	\$360	\$0	\$600	\$120	\$0	\$240	\$600	\$240	\$240	\$0	\$0	\$2,618
041.300.36900.10000	Misc. Income / Penalty	\$880	\$2,590	\$1,123	\$1,618	\$1,170	\$5,013	\$2,157	\$2,809	\$2,515	\$2,321	\$685	\$0	\$22,880
TOTAL OPERATING REVENUES		\$321,231	\$323,012	\$346,081	\$352,882	\$304,203	\$315,690	\$355,478	\$440,377	\$362,984	\$367,333	\$357,540	\$0	\$3,846,812
OPERATING EXPENSES														
Administrative														
041.310.51300.31100	Engineering	\$0	\$825	\$0	\$2,181	\$2,454	\$685	\$1,040	\$0	\$0	\$28,243	\$300	\$0	\$35,728
041.310.51300.31500	Attorney	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$280	\$0	\$280
041.310.51300.32200	Annual Audit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,355	\$0	\$0	\$0	\$7,355
041.310.51300.34000	Management Fees	\$2,026	\$2,026	\$2,026	\$2,026	\$2,026	\$2,026	\$2,026	\$2,026	\$2,026	\$2,026	\$2,026	\$0	\$22,285
041.310.51300.40000	Travel Expenses	\$925	\$2,293	\$1,308	\$1,388	\$1,154	\$800	\$1,360	\$1,623	\$966	\$800	\$0	\$0	\$13,418
041.310.51300.42000	Postage & Express Mail	\$255	\$485	\$353	\$334	\$434	\$442	\$204	\$688	\$188	\$474	\$284	\$0	\$4,141
041.310.51300.42500	Printing & Mailing Utility Bills	\$1,193	\$1,193	\$1,117	\$0	\$2,178	\$1,114	\$1,106	\$1,904	\$1,104	\$1,162	\$1,163	\$0	\$13,233
041.310.51300.48000	Advertising Legal & Other	\$460	\$0	\$0	\$500	\$1,029	\$371	\$0	\$0	\$0	\$0	\$0	\$0	\$2,360
041.310.51300.49000	Bank Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$78	\$79	\$19	\$0	\$176
041.310.51300.49100	Contingencies	\$771	\$459	\$469	\$941	\$182	\$941	\$454	\$531	\$854	\$540	\$2,771	\$0	\$8,913
041.310.51300.51000	Office Supplies and Equipment	\$2,641	\$565	\$739	\$735	\$1,807	\$692	\$1,013	\$939	\$1,183	\$1,189	\$261	\$0	\$11,762
041.310.51300.54000	Dues, Licenses & Subscriptions	\$2,448	\$1,524	\$496	\$690	\$3,448	\$470	\$1,128	\$496	\$448	\$449	\$979	\$0	\$12,575
041.310.51300.54200	Permits Fees WTP & WWTP	\$0	\$0	\$4,600	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0	\$6,600
041.310.51300.55000	Land Leases & Easement Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
041.310.53600.12000	Salaries, including Overtime	\$125,816	\$80,221	\$80,946	\$82,638	\$82,440	\$80,691	\$83,781	\$133,020	\$110,466	\$84,670	\$86,753	\$0	\$1,031,441
041.310.53600.21000	FICA Taxes	\$10,252	\$5,590	\$5,639	\$6,283	\$6,268	\$6,134	\$6,370	\$10,137	\$8,350	\$6,367	\$6,513	\$0	\$77,901
041.310.53600.22000	Pension Plan	\$10,631	\$6,199	\$6,271	\$6,973	\$6,967	\$6,790	\$6,636	\$10,066	\$8,586	\$6,051	\$6,655	\$0	\$81,825
041.310.53600.23000	Insurance Benefits (Medical)	\$7,462	\$11,857	\$8,005	\$12,580	\$11,496	\$10,957	\$10,957	\$11,817	\$1,942	\$10,254	\$14,343	\$0	\$111,668
041.310.53600.24000	Workers Compensation Insurance	\$3,801	\$1,237	\$0	\$2,473	\$0	\$0	\$1,237	\$1,237	\$1,237	\$3,710	\$0	\$0	\$14,931
041.310.53600.25000	Unemployment Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
041.310.53600.25000	Bad Debt Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
041.310.53600.41000	Telephone	\$6,389	\$3,790	\$3,400	\$4,988	\$4,827	\$7,633	\$5,824	\$4,247	\$4,978	\$4,177	\$3,900	\$0	\$54,153
041.310.53600.41002	Payment Processing Service	\$1,460	\$1,490	\$1,478	\$1,476	\$1,484	\$1,294	\$1,732	\$1,466	\$1,539	\$1,566	\$1,584	\$0	\$16,569
041.310.53600.44000	Equipment Rentals & Leases	\$1,107	\$565	\$795	\$462	\$903	\$3,606	\$542	\$1,061	\$471	\$770	\$710	\$0	\$10,993
041.310.53600.45000	Insurance	\$14,025	\$14,025	\$14,025	\$14,025	\$14,025	\$14,025	\$14,025	\$14,025	\$14,025	\$14,025	\$14,025	\$0	\$154,271
041.310.53600.46100	Repair and Maintenance for Vehicles	\$3,576	\$669	\$7,814	\$5,886	\$2,069	\$10,009	(\$1,438)	\$531	\$1,060	\$1,605	\$0	\$0	\$31,781
041.310.53600.52000	Supplies/Equipment General	\$260	\$157	\$72	\$412	\$0	\$354	\$95	\$82	\$157	\$416	\$32	\$0	\$2,038
041.310.53600.52010	Tools	\$0	\$803	\$0	\$774	\$75	\$0	\$106	\$206	\$0	\$177	\$0	\$0	\$2,142
041.310.53600.52055	Uniforms/Supplies/Services	\$14,150	\$684	\$1,176	\$594	\$539	\$1,887	\$316	\$1,044	\$445	(\$115)	\$810	\$0	\$21,530
041.310.53600.52100	Fuel for Vehicles	\$1,295	\$1,151	\$892	\$885	\$1,070	\$892	\$1,016	\$1,063	\$690	\$920	\$1,338	\$0	\$11,212
041.310.53600.54100	Training & Travel Expenses	\$400	\$30	\$1,045	\$1,424	\$0	(\$155)	\$660	\$0	\$155	\$1,195	\$0	\$0	\$4,754
TOTAL ADMINISTRATIVE		\$211,343	\$137,838	\$142,666	\$150,668	\$146,873	\$151,659	\$139,626	\$197,944	\$168,957	\$172,915	\$145,544	\$0	\$1,766,033

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, 2025

EXPENDITURE CODE	DESCRIPTION	OCTOBER 2024	NOVEMBER 2024	DECEMBER 2024	JANUARY 2025	FEBRUARY 2025	MARCH 2025	APRIL 2025	MAY 2025	JUNE 2025	JULY 2025	AUGUST 2025	SEPTEMBER 2025	TOTAL
<u>Water System</u>														
041.320.53600.34800	Water Quality Testing	\$4,193	\$651	\$434	\$1,041	\$725	\$6,231	\$3,740	\$569	\$2,524	\$1,186	\$461	\$0	\$21,756
041.320.53600.43000	Electric	\$9,983	\$9,988	\$10,712	\$10,447	\$10,510	\$10,616	\$12,031	\$11,213	\$10,483	\$12,041	\$10,875	\$0	\$118,898
041.320.53600.43100	Bulk Water Purchases	\$2,581	\$6	\$7	\$7	\$5	\$9	\$8	\$7	\$0	\$14	\$7	\$0	\$2,650
041.320.53600.44000	Equipment Rentals & Leases	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
041.320.53600.46000	Plant Maintenance Repair and Equipment	\$33,085	\$2,619	\$9,219	\$68,113	\$5,242	\$2,463	\$13,005	\$18,780	\$32,347	\$29,323	\$15,977	\$0	\$230,175
041.320.53600.46050	Distribution System Maintenance Repair and Eq	\$4,815	\$58	\$7,372	\$0	\$6,477	\$3,082	(\$3,124)	\$1,919	\$5,442	\$1,431	\$15,350	\$0	\$42,821
041.320.53600.52000	Plant Operating Supplies	\$1,737	\$875	\$1,281	\$433	\$1,251	\$1,050	\$1,482	\$1,249	\$478	\$2,130	\$1,036	\$0	\$13,002
041.320.53600.52200	Chlorine & Other Chemicals	\$25,476	\$21,201	\$31,175	\$23,929	\$15,007	\$24,986	\$44,549	\$38,578	\$31,631	\$33,752	\$31,153	\$0	\$321,437
041.320.53600.61000	Meters New & Replacement	\$8,527	\$0	\$0	\$0	\$1,963	\$16,838	\$0	\$0	\$6,786	\$0	\$0	\$0	\$34,113
TOTAL WATER SYSTEM		\$90,395	\$35,397	\$60,201	\$103,970	\$41,180	\$65,275	\$71,691	\$72,315	\$89,691	\$79,878	\$74,859	\$0	\$784,851
<u>Sewer System</u>														
041.330.53600.34800	Water Quality Testing	\$1,289	\$1,715	\$1,384	\$1,289	\$1,442	\$1,289	\$0	\$2,876	\$1,608	\$1,277	\$1,193	\$0	\$15,362
041.330.53600.34900	Sludge Disposal	\$14,000	\$0	\$5,600	\$11,200	\$5,600	\$0	\$20,311	\$0	\$20,020	\$0	\$5,448	\$0	\$82,179
041.330.53600.43000	Electric	\$6,080	\$6,052	\$6,417	\$6,142	\$5,786	\$6,395	\$6,926	\$6,933	\$6,462	\$7,201	\$6,596	\$0	\$70,991
041.330.53600.44000	Equipment Rentals & Leases	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
041.330.53600.46000	Plant Maintenance Repair and Equipment	\$77,444	\$19,292	\$17,540	\$22,789	\$5,767	\$10,037	\$8,226	\$8,001	\$6,907	\$8,528	\$11,661	\$0	\$196,191
041.330.53600.46050	Collection System Maintenance Repair and Equip	\$899	\$0	\$1,022	\$188	\$2,341	(\$579)	\$2,252	\$2,592	\$559	\$7,781	\$1,391	\$0	\$18,445
041.330.53600.46075	Lift Station Repair and Maintenance	\$0	\$8,448	\$0	\$3,380	\$0	\$9,422	\$3,185	\$10,271	\$173	\$2,456	\$8,280	\$0	\$45,613
041.330.53600.52000	Plant Operating Supplies	\$1,299	\$160	\$264	\$468	\$0	\$816	\$457	\$23	\$257	\$362	\$237	\$0	\$4,342
041.330.53600.52200	Chlorine & Other Chemicals	\$1,838	\$4,918	\$1,983	\$2,411	\$2,428	\$2,389	\$3,767	\$4,819	\$3,257	\$3,690	\$3,377	\$0	\$34,877
TOTAL SEWER SYSTEM		\$102,849	\$40,584	\$34,209	\$47,866	\$23,364	\$29,768	\$45,124	\$35,516	\$39,243	\$31,294	\$38,183	\$0	\$468,001
<u>Irrigation System</u>														
041.340.53600.34800	Water Quality Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
041.340.53600.43000	Electric	\$3,520	\$5,515	\$6,213	\$5,695	\$5,763	\$6,431	\$6,544	\$6,102	\$4,532	\$5,300	\$5,305	\$0	\$60,920
041.340.53600.43300	Effluent (Reclaimed Water) Purchases	\$14,908	\$0	\$38,509	\$15,468	\$17,057	\$14,306	\$22,874	\$19,852	\$19,473	\$22,339	\$20,399	\$0	\$205,184
041.340.53600.44000	Equipment Rentals & Leases	\$0	\$0	\$0	\$0	\$0	\$0	\$3,511	\$4,137	\$3,740	\$4,056	\$2,470	\$0	\$17,912
041.340.53600.46000	Plant Maintenance Repair and Equipment	\$9,809	\$8,647	\$3,688	\$20,871	\$665	\$3,958	\$22,253	\$56,800	\$7,849	\$8,049	\$11,298	\$0	\$153,887
041.340.53600.46050	Distribution System Maintenance Repair/Equip.	\$10,222	\$0	\$1,022	\$0	\$2,341	\$4,313	\$1,412	\$2,031	\$800	\$1,431	\$4,142	\$0	\$27,713
041.340.53600.61000	Meters New & Replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,471	\$0	\$0	\$0	\$3,471
TOTAL IRRIGATION SYSTEM		\$38,459	\$14,162	\$49,431	\$42,033	\$25,826	\$29,008	\$56,594	\$88,921	\$39,863	\$41,174	\$43,613	\$0	\$469,087
OPERATING INCOME (LOSS) BEFORE RESERVES		(\$121,816)	\$95,031	\$59,574	\$8,345	\$66,961	\$39,980	\$42,442	\$45,681	\$25,230	\$42,072	\$55,340	\$0	\$358,840
TOTAL OPERATING EXPENSES		\$443,047	\$227,981	\$286,507	\$344,537	\$237,243	\$275,711	\$313,036	\$394,696	\$337,755	\$325,261	\$302,199	\$0	\$3,487,972
OPERATING INCOME (LOSS)		(\$121,816)	\$95,031	\$59,574	\$8,345	\$66,961	\$39,980	\$42,442	\$45,681	\$25,230	\$42,072	\$55,340	\$0	\$358,840
<u>NON OPERATING REVENUE (EXPENSES)</u>														
041.300.36900.10200	Non Operating Revenue - Capital Expansion	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
041.300.33700.30000	Grant Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
041.300.22300.10000	Connection Fees - W/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
041.300.36100.10000	Interest Income	\$8,322	\$7,819	\$7,748	\$7,493	\$6,929	\$7,851	\$8,633	\$9,609	\$9,206	\$9,551	\$9,611	\$0	\$92,772
041.310.51300.64000	Capital Improvements	(\$95,667)	(\$47,206)	(\$110,649)	(\$196,583)	(\$19,200)	(\$7,975)	(\$8,969)	(\$45,391)	(\$8,895)	(\$60,502)	(\$64,893)	\$0	(\$665,930)
041.310.51300.63100	Renewal and Replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
041.300.58100.10000	Contribution to General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL NON OPERATING REVENUE (EXPENSES)		(\$87,345)	(\$39,387)	(\$102,901)	(\$189,090)	(\$12,271)	(\$124)	(\$336)	(\$35,782)	\$311	(\$50,950)	(\$55,282)	\$0	(\$573,158)
CHANGE IN NET POSITION		(\$209,160)	\$55,644	(\$43,327)	(\$180,745)	\$54,690	\$39,855	\$42,105	\$9,899	\$25,541	(\$8,878)	\$59	\$0	(\$214,317)

DUNES COMMUNITY DEVELOPMENT DISTRICT

Bridge Fund - Proprietary Fund Statement of Revenues, Expenses and Changes in Net Position For the Period Ended August 31, 2025

EXPENSE CODE	DESCRIPTION	BRIDGE FUND BUDGET	PRORATED BUDGET THRU 08/31/25	ACTUAL THRU 08/31/25	VARIANCE
OPERATING REVENUES:					
042.300.34900.10000	Toll Collections/Book Sales	\$2,725,000	\$2,497,917	\$2,501,786	\$3,869
042.300.36900.10000	Miscellaneous Income	\$30,000	\$30,000	\$30,724	\$724
TOTAL OPERATING REVENUES		\$2,755,000	\$2,527,917	\$2,532,510	\$4,594
OPERATING EXPENSES					
<u>Administrative</u>					
042.310.51300.31100	Engineering	\$5,000	\$4,583	\$16,628	(\$12,045)
042.310.51300.31500	Attorney	\$5,000	\$4,583	\$0	\$4,583
042.310.51300.32200	Annual Audit	\$6,300	\$6,300	\$6,665	(\$365)
042.310.51300.34000	Management Fees	\$18,908	\$17,333	\$17,332	\$0
042.310.51300.49000	Bank Charges	\$3,000	\$2,750	\$3,263	(\$513)
042.310.51300.49100	Contingencies	\$5,000	\$4,583	\$995	\$3,588
TOTAL ADMINISTRATIVE		\$43,208	\$40,133	\$44,883	(\$4,751)
<u>Toll Facility</u>					
042.320.54900.12000	Salaries	\$787,564	\$726,982	\$684,938	\$42,044
042.320.54900.21000	FICA Taxes	\$68,915	\$63,614	\$51,734	\$11,879
042.320.54900.22000	Pension Plan	\$56,641	\$52,284	\$43,410	\$8,874
042.320.54900.23000	Insurance Benefits (Medical)	\$88,076	\$80,736	\$67,265	\$13,472
042.320.54900.24000	Workers Compensation Insurance	\$6,547	\$6,547	\$8,235	(\$1,688)
042.320.54900.34300	Contractual Support	\$86,000	\$78,833	\$116,342	(\$37,509)
042.320.54900.34500	Payroll Processing Fee	\$38,000	\$34,833	\$36,325	(\$1,492)
042.320.54900.34600	Credit Card Processing Fee	\$58,000	\$53,167	\$79,663	(\$26,496)
042.320.54900.40000	Travel Expenses	\$500	\$458	\$0	\$458
042.320.54900.41000	Telephone	\$15,000	\$13,750	\$12,328	\$1,422
042.320.54900.42500	Printing	\$8,000	\$7,333	\$2,998	\$4,336
042.320.54900.43000	Utility Services	\$23,000	\$21,083	\$21,842	(\$759)
042.320.54900.45000	Insurance	\$175,059	\$160,471	\$140,246	\$20,225
042.320.54900.46000	Repairs & Maintenance	\$130,000	\$119,167	\$88,849	\$30,318
042.320.54900.46002	Repairs & Maintenance-Parkway	\$200,000	\$183,333	\$196,796	(\$13,463)
042.320.54900.46100	DOT mandated Bridge Inspection (Required in 2023)	\$31,000	\$31,000	\$30,399	\$601
042.320.54900.51000	Office Supplies	\$4,500	\$4,125	\$4,739	(\$614)
042.320.54900.52000	Operating Supplies	\$22,000	\$20,167	\$18,232	\$1,934
TOTAL TOLL FACILITY		\$1,798,801	\$1,657,883	\$1,604,342	\$53,541
TOTAL OPERATING EXPENSES		\$1,842,010	\$1,698,016	\$1,649,225	\$48,791
OPERATING INCOME (LOSS)		\$912,990	\$829,901	\$883,285	\$53,385
NON OPERATING REVENUE (EXPENSES)					
042.300.36900.10200	Non Operating Revenue - Capital Expansion	\$832,010	\$762,676	\$0	(\$762,676)
042.300.36100.11000	Interest Income	\$450,000	\$412,500	\$460,693	\$48,193
042.320.54900.64000	Capital Improvements	(\$2,170,000)	(\$1,989,167)	(\$1,412,184)	\$576,982
042.310.51300.60002	Parkway Capital Expenditures	(\$25,000)	(\$22,917)	\$0	(\$22,917)
042.300.38300.10000	Intergovernmental Transfer	\$0	\$0	\$0	\$0
042.300.38100.10000	Transfer to General Fund	\$0	\$0	\$0	\$0
TOTAL NON OPERATING REVENUE (EXPENSES)		(\$912,990)	(\$836,908)	(\$951,491)	(\$160,417)
CHANGE IN NET POSITION		\$0	(\$7,007)	(\$68,206)	(\$107,033)
TOTAL NET POSITION - BEGINNING		\$0		\$19,166,110	
TOTAL NET POSITION - ENDING		\$0		\$19,097,904	

DUNES COMMUNITY DEVELOPMENT DISTRICT

Bridge Fund - Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended August 31, 2025

EXPENSE CODE	DESCRIPTION	OCTOBER 2024	NOVEMBER 2024	DECEMBER 2024	JANUARY 2025	FEBRUARY 2025	MARCH 2025	APRIL 2025	MAY 2025	JUNE 2025	JULY 2025	AUGUST 2025	SEPTEMBER 2025	TOTAL
OPERATING REVENUES:														
042.300.34900.10000	Toll Collections/Book Sales	\$170,907	\$212,508	\$210,979	\$202,095	\$212,597	\$253,508	\$283,207	\$241,917	\$237,439	\$252,722	\$223,906	\$0	\$2,501,786
042.300.36900.10000	Miscellaneous Income	\$30,000	\$0	\$0	\$256	\$336	\$132	\$0	\$0	\$0	\$0	\$0	\$0	\$30,724
TOTAL OPERATING REVENUES		\$200,907	\$212,508	\$210,979	\$202,351	\$212,933	\$253,640	\$283,207	\$241,917	\$237,439	\$252,722	\$223,906	\$0	\$2,532,510
OPERATING EXPENSES														
<u>Administrative</u>														
042.310.51300.31100	Engineering	\$0	\$0	\$0	\$0	\$0	\$16,628	\$0	\$0	\$0	\$0	\$0	\$0	\$16,628
042.310.51300.31500	Attorney	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
042.310.51300.32200	Annual Audit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,665	\$0	\$0	\$0	\$6,665
042.310.51300.34000	Management Fees	\$1,576	\$1,576	\$1,576	\$1,576	\$1,576	\$1,576	\$1,576	\$1,576	\$1,576	\$1,576	\$1,576	\$0	\$17,332
042.310.51300.49000	Bank Charges	\$42	\$42	\$42	\$42	\$62	\$62	\$400	\$688	\$559	\$714	\$610	\$0	\$3,263
042.310.51300.49100	Contingencies	\$0	\$262	\$0	\$198	\$81	\$51	\$57	\$102	\$56	\$136	\$51	\$0	\$995
TOTAL ADMINISTRATIVE		\$1,617	\$1,880	\$1,618	\$1,816	\$1,718	\$18,317	\$2,033	\$2,367	\$8,855	\$2,426	\$2,237	\$0	\$44,883
<u>Toll Facility</u>														
042.320.54900.12000	Salaries	\$84,508	\$57,058	\$63,390	\$59,520	\$55,923	\$56,970	\$56,063	\$84,443	\$55,560	\$55,597	\$55,906	\$0	\$684,938
042.320.54900.21000	FICA Taxes	\$6,597	\$4,119	\$4,418	\$4,508	\$4,232	\$4,358	\$4,289	\$6,460	\$4,241	\$4,244	\$4,268	\$0	\$51,734
042.320.54900.22000	Pension Plan	\$5,683	\$3,616	\$3,801	\$3,689	\$3,458	\$3,529	\$3,638	\$5,357	\$3,524	\$3,643	\$3,472	\$0	\$43,410
042.320.54900.23000	Insurance Benefits (Medical)	\$5,294	\$5,383	\$5,210	\$6,672	\$7,919	\$7,664	\$5,731	\$7,601	\$1,506	\$7,196	\$7,088	\$0	\$67,265
042.320.54900.24000	Workers Compensation Insurance	\$2,096	\$682	\$682	\$682	\$0	\$0	\$682	\$682	\$682	\$2,046	\$0	\$0	\$8,235
042.320.54900.34300	Contractual Support	\$6,011	\$3,924	\$3,926	\$2,994	\$3,201	\$2,966	\$6,417	\$4,735	\$3,420	\$3,285	\$75,462	\$0	\$116,342
042.320.54900.34500	Payroll Processing Fee	\$3,264	\$3,504	\$2,995	\$3,494	\$3,215	\$2,946	\$3,264	\$3,553	\$3,088	\$3,323	\$3,682	\$0	\$36,325
042.320.54900.34600	Credit Card Processing Fee	\$5,168	\$5,159	\$6,519	\$6,479	\$6,262	\$7,165	\$8,489	\$8,737	\$8,545	\$8,223	\$8,918	\$0	\$79,663
042.320.54900.40000	Travel Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
042.320.54900.41000	Telephone	\$708	\$708	\$708	\$1,336	\$1,336	\$1,330	\$1,090	\$743	\$2,222	\$1,076	\$1,071	\$0	\$12,328
042.320.54900.42500	Printing	\$40	\$0	\$2,958	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,998
042.320.54900.43000	Utility Services	\$2,005	\$894	\$3,090	\$2,330	\$2,018	\$1,910	\$2,117	\$2,066	\$2,108	\$2,222	\$1,084	\$0	\$21,842
042.320.54900.45000	Insurance	\$12,750	\$12,750	\$12,750	\$12,750	\$12,750	\$12,750	\$12,750	\$12,750	\$12,750	\$12,750	\$12,750	\$0	\$140,246
042.320.54900.46000	Repairs & Maintenance	\$6,237	\$9,058	\$10,769	\$4,223	\$4,563	\$3,898	\$26,791	\$9,869	\$4,528	\$3,178	\$5,736	\$0	\$88,849
042.320.54900.46002	Repairs & Maintenance-Parkway	\$25,291	\$9,693	\$12,031	\$31,245	\$9,779	\$17,121	\$37,911	\$10,746	\$9,347	\$8,758	\$24,874	\$0	\$196,796
042.320.54900.46100	DOT mandated Bridge Inspection (Required in 2023)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,399	\$0	\$0	\$0	\$30,399
042.320.54900.51000	Office Supplies	\$734	\$813	\$595	\$103	\$595	\$1,053	\$207	\$289	\$0	\$0	\$351	\$0	\$4,739
042.320.54900.52000	Operating Supplies	\$7,274	\$982	\$1,246	\$1,156	\$166	\$249	\$1,578	\$809	\$1,522	\$1,306	\$1,944	\$0	\$18,232
TOTAL TOLL FACILITY		\$173,659	\$118,342	\$135,088	\$141,179	\$115,416	\$123,907	\$171,018	\$158,839	\$143,443	\$116,846	\$206,605	\$0	\$1,604,342
TOTAL OPERATING EXPENSES		\$175,277	\$120,222	\$136,706	\$142,995	\$117,135	\$142,224	\$173,050	\$161,205	\$152,298	\$119,272	\$208,841	\$0	\$1,649,225
OPERATING INCOME (LOSS)		\$25,631	\$92,286	\$74,273	\$59,356	\$95,798	\$111,415	\$110,157	\$80,712	\$85,141	\$133,450	\$15,065	\$0	\$883,285
<u>NON OPERATING REVENUE (EXPENSES)</u>														
042.300.36100.11000	Interest Income	\$11,907	\$96,959	\$30,081	\$5,057	\$22,372	\$47,420	\$27,946	\$109,062	\$41,618	\$26,517	\$41,754	\$0	\$460,693
042.320.54900.64000	Capital Improvements	(\$150)	\$0	(\$30,413)	\$0	(\$12,939)	(\$7,573)	(\$364,967)	(\$262,985)	(\$196,591)	(\$166,647)	(\$369,919)	\$0	(\$1,412,184)
042.310.51300.60002	Parkway Capital Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
042.300.38300.10000	Intergovernmental Transfer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
042.300.38100.10000	Transfer to General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL NON OPERATING REVENUE (EXPENSES)		\$11,757	\$96,959	(\$332)	\$5,057	\$9,433	\$39,847	(\$337,021)	(\$153,923)	(\$154,972)	(\$140,130)	(\$328,165)	\$0	(\$951,491)
CHANGE IN NET POSITION		\$37,388	\$189,245	\$73,941	\$64,413	\$105,232	\$151,262	(\$226,864)	(\$73,211)	(\$69,831)	(\$6,680)	(\$313,100)	\$0	(\$68,206)

DUNES COMMUNITY DEVELOPMENT DISTRICT

Stormwater Fee Fund - Proprietary Fund Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended August 31, 2025

EXPENSE CODE	DESCRIPTION	STORMWATER FUND BUDGET	PRORATED BUDGET THRU 08/31/25	ACTUAL THRU 08/31/25	VARIANCE
OPERATING REVENUES:					
043.300.34300.90000	Stormwater Fees	\$459,516	\$421,223	\$430,228	\$9,005
043.300.36900.10000	Miscellaneous Income	\$0	\$0	\$0	\$0
TOTAL OPERATING REVENUES		\$459,516	\$421,223	\$430,228	\$9,005
OPERATING EXPENSES					
<u>Administrative</u>					
043.310.51300.31100	Engineering/Software Services	\$25,000	\$22,917	\$14,938	\$7,979
043.310.51300.31500	Attorney	\$5,000	\$4,583	\$1,373	\$3,210
043.310.51300.32000	Collection Fees, Uncollectable & Early Payment Discount	\$1,000	\$917	\$0	\$917
043.310.51300.32200	Annual Audit	\$4,200	\$4,200	\$5,365	(\$1,165)
043.310.51300.34000	Management Fees	\$5,513	\$5,053	\$5,054	(\$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	\$35,012	\$32,094	\$28,049	\$4,045
043.310.51300.48000	Advertising Legal & Other	\$1,000	\$917	\$0	\$917
043.310.51300.49000	Other Current Charges	\$600	\$550	\$152	\$398
043.310.51300.49100	Contingencies	\$5,000	\$4,583	\$1,774	\$2,809
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	\$103,415	\$95,460	\$97,633	(\$2,173)
043.320.53600.21000	FICA Taxes	\$9,494	\$8,763	\$7,341	\$1,422
043.320.53600.22000	Pension Expense	\$10,342	\$9,546	\$9,953	(\$407)
043.320.53600.23000	Health Insurance Benefits	\$16,081	\$14,741	\$12,454	\$2,287
043.320.53600.24000	Workers Comp Insurance	\$1,195	\$1,195	\$1,526	(\$331)
TOTAL ADMINISTRATIVE		\$227,351	\$209,645	\$185,613	\$24,032
<u>Stormwater System Maintenance</u>					
043.320.53600.43000	Electric (7 Aerators)	\$18,000	\$16,500	\$12,265	\$4,235
043.320.53600.46200	Landscaping	\$5,000	\$4,583	\$0	\$4,583
043.320.53600.46500	Lake Maintenance	\$79,499	\$72,874	\$59,771	\$13,104
043.320.53600.46700	Storm Drain System Maintenance	\$60,000	\$55,000	\$32,067	\$22,933
043.320.53600.49300	Repair and Replacement Equipment	\$5,000	\$4,583	\$8,288	(\$3,704)
043.320.53600.49200	Repair and Replacement Floating Aerators	\$10,000	\$9,167	\$4,580	\$4,587
043.320.53600.52100	Grass Carp/Fish-Nuisance Removal	\$3,000	\$2,750	\$2,550	\$200
TOTAL STORMWATER SYSTEM MAINTENANCE		\$180,499	\$165,457	\$119,520	\$45,937
TOTAL OPERATING EXPENSES		\$407,850	\$375,102	\$305,133	\$69,969
OPERATING INCOME (LOSS)		\$51,666	\$46,121	\$125,095	\$78,974
<u>NON OPERATING REVENUE (EXPENSES)</u>					
043.300.36900.10200	Non Operating Revenue - Capital Expansion	(\$16,666)	(\$15,277)	\$0	(\$15,277)
043.300.36100.10000	Interest Income	\$15,000	\$13,750	\$17,727	\$3,977
043.320.54900.64000	Capital Improvements	(\$50,000)	(\$45,833)	(\$12,993)	\$32,840
043.320.53600.65000	Renewal and Replacement	\$0	\$0	\$0	\$0
TOTAL NON OPERATING REVENUE (EXPENSES)		(\$51,666)	(\$47,360)	\$4,734	\$21,541
CHANGE IN NET POSITION		\$0	(\$1,240)	\$129,829	\$100,515
TOTAL NET POSITION - BEGINNING		\$0		\$620,149	
TOTAL NET POSITION - ENDING		\$0		\$749,978	

DUNES COMMUNITY DEVELOPMENT DISTRICT

Stormwater Fee Fund - Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended August 31, 2025

EXPENSE CODE	DESCRIPTION	OCTOBER 2024	NOVEMBER 2024	DECEMBER 2024	JANUARY 2025	FEBRUARY 2025	MARCH 2025	APRIL 2025	MAY 2025	JUNE 2025	JULY 2025	AUGUST 2025	SEPTEMBER 2025	TOTAL
OPERATING REVENUES:														
043.300.34300.90000	Stormwater Fees	\$38,848	\$38,908	\$38,963	\$39,028	\$39,093	\$39,148	\$41,733	\$36,573	\$39,238	\$42,146	\$36,550	\$0	\$430,228
043.300.36900.10000	Miscellaneous Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING REVENUES		\$38,848	\$38,908	\$38,963	\$39,028	\$39,093	\$39,148	\$41,733	\$36,573	\$39,238	\$42,146	\$36,550	\$0	\$430,228
OPERATING EXPENSES														
<u>Administrative</u>														
043.310.51300.31100	Engineering/Software Services	\$0	\$8,825	\$0	\$2,181	\$2,454	\$685	\$0	\$0	\$0	\$493	\$300	\$0	\$14,938
043.310.51300.31500	Attorney	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,373	\$0	\$0	\$0	\$1,373
043.310.51300.32000	Collection Fees, Uncollectable & Early Payment Discount	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
043.310.51300.32200	Annual Audit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,365	\$0	\$0	\$0	\$5,365
043.310.51300.34000	Management Fees	\$459	\$459	\$459	\$459	\$459	\$459	\$459	\$459	\$459	\$459	\$459	\$0	\$5,054
043.310.51300.35100	Computer Time	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
043.310.51300.40000	Travel Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
043.310.51300.42000	Postage & Express Mail	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
043.310.51300.42500	Printing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
043.310.51300.45000	Insurance	\$2,550	\$2,550	\$2,550	\$2,550	\$2,550	\$2,550	\$2,550	\$2,550	\$2,550	\$2,550	\$2,550	\$0	\$28,049
043.310.51300.48000	Advertising Legal & Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
043.310.51300.49000	Other Current Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$10	\$34	\$41	\$38	\$28	\$0	\$152
043.310.51300.49100	Contingencies	\$0	\$0	\$0	\$1,120	\$0	\$0	\$0	\$0	\$654	\$0	\$0	\$0	\$1,774
043.310.51300.51000	Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
043.310.51300.54000	Dues, Licenses & Subscriptions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
043.320.53600.12000	Salaries	\$11,988	\$8,154	\$7,878	\$8,081	\$8,087	\$8,099	\$8,139	\$12,459	\$8,175	\$8,215	\$8,360	\$0	\$97,633
043.320.53600.21000	FICA Taxes	\$998	\$525	\$504	\$618	\$619	\$620	\$623	\$953	\$622	\$625	\$636	\$0	\$7,341
043.320.53600.22000	Pension Expense	\$1,374	\$815	\$794	\$809	\$809	\$810	\$813	\$1,246	\$822	\$825	\$837	\$0	\$9,953
043.320.53600.23000	Health Insurance Benefits	\$1,009	\$1,083	\$1,083	\$1,484	\$1,146	\$1,176	\$1,176	\$1,302	\$293	\$1,420	\$1,284	\$0	\$12,454
043.320.53600.24000	Workers Comp Insurance	\$389	\$126	\$126	\$126	\$0	\$0	\$126	\$126	\$126	\$379	\$0	\$0	\$1,526
TOTAL ADMINISTRATIVE		\$18,765	\$22,538	\$13,395	\$17,428	\$16,124	\$14,398	\$13,896	\$19,129	\$20,481	\$15,004	\$14,454	\$0	\$185,613
<u>Stormwater System Maintenance</u>														
043.320.53600.43000	Electric (7 Aerators)	\$1,041	\$924	\$1,136	\$1,140	\$1,110	\$1,095	\$1,199	\$1,159	\$1,118	\$1,247	\$1,097	\$0	\$12,265
043.320.53600.46200	Landscaping	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
043.320.53600.46500	Lake Maintenance	\$5,394	\$5,394	\$5,394	\$5,394	\$5,394	\$5,634	\$5,438	\$5,546	\$5,394	\$5,394	\$5,394	\$0	\$59,771
043.320.53600.46700	Storm Drain System Maintenance	\$4,973	\$6,005	\$4,973	\$0	\$3,500	\$5,250	\$2,000	\$5,022	\$345	\$0	\$0	\$0	\$32,067
043.320.53600.49300	Repair and Replacement Equipment	\$0	\$0	\$0	\$8,288	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,288
043.320.53600.49200	Repair and Replacement Floating Aerators	\$0	\$0	\$0	\$0	\$0	\$3,884	\$696	\$0	\$0	\$0	\$0	\$0	\$4,580
043.320.53600.52100	Grass Carp/Fish-Nuisance Removal	\$0	\$0	\$0	\$0	\$2,550	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,550
TOTAL STORMWATER SYSTEM MAINTENANCE		\$11,407	\$12,322	\$11,503	\$14,821	\$12,554	\$15,863	\$9,333	\$11,728	\$6,857	\$6,641	\$6,491	\$0	\$119,520
TOTAL OPERATING EXPENSES		\$30,173	\$34,860	\$24,898	\$32,249	\$28,678	\$30,261	\$23,229	\$30,857	\$27,338	\$21,645	\$20,945	\$0	\$305,133
OPERATING INCOME (LOSS)		\$8,675	\$4,048	\$14,065	\$6,779	\$10,416	\$8,887	\$18,504	\$5,715	\$11,900	\$20,502	\$15,605	\$0	\$125,095
<u>NON OPERATING REVENUE (EXPENSES)</u>														
043.300.36100.10000	Interest Income	\$1,311	\$1,291	\$1,207	\$1,212	\$1,639	\$2,022	\$2,137	\$2,240	\$2,332	\$2,335	\$0	\$0	\$17,727
043.320.53600.64000	Capital Improvements (See Capital Improvements List)	(\$635)	(\$5,586)	\$0	(\$2,363)	(\$3,282)	\$0	(\$1,127)	\$0	\$0	\$0	\$0	\$0	(\$12,993)
043.320.53600.65000	Renewal and Replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL NON OPERATING REVENUE (EXPENSES)		\$676	(\$4,295)	\$1,207	(\$1,151)	(\$1,643)	\$2,022	\$1,010	\$2,240	\$2,332	\$2,335	\$0	\$0	\$4,734
CHANGE IN NET POSITION		\$9,351	(\$247)	\$15,272	\$5,628	\$8,773	\$10,909	\$19,514	\$7,955	\$14,232	\$22,837	\$15,605	\$0	\$129,829
TOTAL NET POSITION - BEGINNING		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL NET POSITION - ENDING		\$9,351	(\$247)	\$15,272	\$5,628	\$8,773	\$10,909	\$19,514	\$7,955	\$14,232	\$22,837	\$15,605	\$0	\$129,829

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Dunes CDD

Special Assessment Receipts

Fiscal Year Ending September 30, 2025

Date Received	Gross Assessments Received	Discounts/ Penalties	Commissions Paid	Interest Income	Net Amount Received	\$377,951.00 General Fund 100%	\$377,951.00 Total 100%
11/18/24	\$58,192.40	\$2,355.20	\$1,116.74	\$0.00	\$54,720.46	\$54,720.46	\$54,720.46
12/04/24	\$147,405.77	\$5,893.06	\$2,830.25	\$0.00	\$138,682.46	\$138,682.46	\$138,682.46
12/16/24	\$110,292.27	\$4,383.00	\$2,118.19	\$0.00	\$103,791.08	\$103,791.08	\$103,791.08
12/30/24	\$10,383.01	\$315.68	\$201.35	\$0.00	\$9,865.98	\$9,865.98	\$9,865.98
01/30/25	\$17,216.73	\$456.83	\$335.20	\$0.00	\$16,424.70	\$16,424.70	\$16,424.70
02/28/25	\$11,129.95	\$190.30	\$218.79	\$0.00	\$10,720.86	\$10,720.86	\$10,720.86
03/31/25	\$8,235.58	\$24.20	\$164.23	\$0.00	\$8,047.15	\$8,047.15	\$8,047.15
04/29/25	\$10,005.34	(\$81.89)	\$201.74	\$0.00	\$9,885.49	\$9,885.49	\$9,885.49
06/03/25	\$1,514.59	(\$45.43)	\$31.20	\$0.00	\$1,528.82	\$1,528.82	\$1,528.82
06/18/25	\$3,694.36	(\$166.24)	\$77.21	\$0.00	\$3,783.39	\$3,783.39	\$3,783.39
	\$378,070.00	\$13,324.71	\$7,294.91	\$0.00	\$357,450.38	\$357,450.38	\$357,450.38
Percent Collected	100.03%						
Balance Due	(\$119.00)						

I.

DUNES COMMUNITY DEVELOPMENT DISTRICT

Check Run Summary For the Period August 1, 2025 - August 31, 2025

<i>Fund</i>	<i>Check Numbers</i>	<i>Amount</i>
General Fund	7043-7053	\$21,243.42
Water and Sewer	21281-21358	\$212,703.12
Bridge Fund	9359-9386	\$259,108.38
Stormwater Fund	174-176	\$7,099.93
<i>Total</i>		<i>\$500,154.85</i>

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
8/07/25	00218	8/01/25 12081	202508 320-53800-46000		*	220.00	
		SVC AUGUST 2025					
				ABOVE THE REST PEST CONTROL			220.00 007043
8/07/25	00283	8/05/25 90241022	202508 310-51300-31100		*	2,295.00	
		PO#251708					
				CDM SMITH INC			2,295.00 007044
8/07/25	00027	8/05/25 89459132	202507 310-51300-42000		*	34.09	
		DELIVERIES THRU 07/17/25					
				FEDEX			34.09 007045
8/07/25	00109	8/01/25 764	202508 310-51300-34000		*	900.42	
		MGMT FEES AUGUST 2025					
		8/01/25 764	202508 310-51300-35100		*	87.50	
		INFORMATION TECHNOLOGY					
		8/01/25 764	202508 310-51300-42000		*	44.90	
		POSTAGE					
		8/01/25 764	202508 310-51300-42500		*	450.60	
		TELEPHONE					
				GOVERNMENTAL MANAGEMENT SERVICES			1,483.42 007046
8/07/25	00316	8/05/25 01	202501 310-51300-31100		*	10,612.86	
		CONSULTANT FEES JAN 2025					
				KISINGER CAMPO & ASSOCIATES			10,612.86 007047
8/07/25	00280	8/02/25 7613	202508 310-51300-49100		*	146.00	
		WEB MAINT AUGUST 2025					
				VGLOBALTECH			146.00 007048
8/07/25	00141	7/25/25 85846920	202508 320-53800-46000		*	1,449.66	
		SVC AUGUST 2025					
		7/25/25 85849140	202508 320-53800-46000		*	227.18	
		SVC AUGUST 2025					
				WM CORPORATE SERVICES INC.			1,676.84 007049
8/14/25	00129	8/07/25 7757	202507 310-51300-31500		*	2,162.80	
		SVC JULY 2025					
				CHIUMENTO LAW PLLC			2,162.80 007050
8/14/25	00027	8/12/25 89525451	202508 310-51300-42000		*	241.38	
		DELIVERIES THRU 08/01/25					
		8/12/25 89525451	202508 300-20700-10100		*	34.09	
		DELIVERIES THRU 08/01/25					
		8/12/25 89525451	202508 310-51300-42000		*	34.09	
		DELIVERIES THRU 08/01/25					

DUNE -DUNES - SHENNING

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		8/12/25 89525451	202508 300-13100-10000		*	34.09-	
		DELIVERIES THRU 08/01/25					
			FEDEX				275.47 007051
8/21/25 00307		7/31/25 00072504	202507 310-51300-48000		*	331.54	
		LEGAL AD# 11474830					
		7/31/25 00072504	202507 310-51300-48000		*	205.40	
		LEGAL AD# 11510491					
			GANNETT FLORIDA LOCALIQ				536.94 007052
8/21/25 00315		8/01/25 9071	202508 320-53800-46200		*	1,800.00	
		SVCS AUGUST 2025					
			LAWN ENFORCEMENT AGENCY INC				1,800.00 007053
TOTAL FOR BANK F						21,243.42	
TOTAL FOR REGISTER						21,243.42	

DUNE -DUNES - SHENNING

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
8/31/25	02024	5/06/24 05062024	202508 300-34300-30100 REFUND-CRDT BAL CLSD ACCT	MICHAEL & COURTNEY BROMLEY	V	14.69-	14.69-020164
8/31/25	02060	10/01/24 10012024	202508 300-34300-30000 REFUND-CLSD ACCT	LOURDES PLANAS	V	18.23-	18.23-020532
8/31/25	00569	10/14/24 27765	202410 330-53600-34900 RINSE DEWATERING BOX	ORMOND SEPTIC SYSTEMS	V	2,800.00-	5,600.00-020555
		10/14/24 27766	202410 330-53600-34900 RINSE DEWATERING BOX		V	2,800.00-	
8/07/25	00613	8/01/25 862219	202507 320-53600-34800 DRINKING WATER	ADVANCED ENVIRONMENTAL LABORATORIES	*	253.00	2,032.50 021281
		8/01/25 862220	202507 320-53600-34800 QTRLY WELLS		*	502.50	
		8/01/25 862221	202507 330-53600-34800 WASTEWATER		*	1,277.00	
8/07/25	00835	7/31/25 5046	202507 320-53600-46000 SVCS JULY 2025	ALL SEASON HOME SOLUTION LLC	*	182.63	730.50 021282
		7/31/25 5046	202507 330-53600-46000 SVCS JULY 2025		*	182.62	
		7/31/25 5046	202507 340-53600-46000 SVCS JULY 2025		*	182.62	
		7/31/25 5046	202507 300-13100-10000 SVCS JULY 2025		*	182.63	
		7/31/25 5046	202507 320-53800-46000 SVCS JULY 2025		*	182.63	
		7/31/25 5046	202507 300-20700-10100 SVCS JULY 2025		*	182.63-	
8/07/25	01789	7/09/25 1666RYGV	202506 340-53600-46000 CREDIT	AMAZON CAPITAL SERVICES	*	38.38	.00 021283
		8/01/25 1XKDYL4	202507 320-53600-52000 SUPPLIES		*	507.59	
		7/09/25 1666RYGV	202506 340-53600-46000 CREDIT		V	38.38-	
		8/01/25 1XKDYL4	202507 320-53600-52000 SUPPLIES		V	507.59-	

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
8/07/25	01847	7/31/25 90240769	202507 310-51300-64002	CDM SMITH INC	*	24,441.43	24,441.43 021284
- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
8/07/25	01714	7/23/25 01558190	202508 310-53600-41000	CHARTER COMMUNICATIONS	*	100.26	100.26 021285
- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
8/07/25	00305	7/25/25 21945148	202507 320-53600-43100	CITY OF PALM COAST-UTILITY DEPT.	*	4.66	22,352.88 021286
- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
8/07/25	01265	7/31/25 188609	202507 310-53600-44000	DOCUMENT TECHNOLOGIES	*	60.37	258.07 021287
- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
8/07/25	00030	8/04/25 2169865	202508 320-53600-46050	FERGUSON WATERWORKS	*	1,047.50	2,095.00 021288
- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
8/07/25	00481	7/30/25 25073010	202507 310-51300-49100	FLAGLER COUNTY BOARD OF COUNTY	*	25.00	25.00 021289
- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
8/07/25	00013	7/29/25 00180	JU 202507 330-53600-43000		*	45.62	
- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
8/07/25	00013	7/29/25 01669	JU 202507 330-53600-43000		*	87.24	
- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
8/07/25	00013	7/29/25 06441	JU 202507 330-53600-43000		*	308.33	
- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
8/07/25	00013	7/29/25 06618	JU 202507 330-53600-43000		*	113.83	

DUNE -DUNES - SHENNING

*** CHECK DATES 08/01/2025 - 08/31/2025 ***
 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 #
8/14/25	01735	7/31/25 213305 SUPPLIES	202507 320-53600-46000	CLASSIC CONTROLS, INC	*	2,097.34	2,097.34 021304
8/14/25	01703	8/01/25 2159 PO# 251751	202508 330-53600-46000	CL2 SOLUTIONS LLC	*	4,744.00	4,744.00 021305
8/14/25	00112	7/26/25 573640 RENTAL AUGUST 2025	202508 310-53600-52000	CULLIGAN-DAYTONA BEACH	*	13.64	13.64 021306
8/14/25	00030	8/06/25 2165995 SUPPLIES	202508 320-53600-46050	FERGUSON WATERWORKS	*	7,761.77	15,004.77 021307
		8/06/25 2165995 SUPPLIES	202508 330-53600-46050	HAWKINS, INC.	*	2,223.00	6,355.85 021308
		8/06/25 2165995 SUPPLIES	202508 340-53600-46050	INSTRUMART LLC	*	3,396.00	4,955.00 021309
		8/07/25 2179187 SUPPLIES	202508 320-53600-46050	NUCO2	*	812.00	880.37 021310
		8/07/25 2179187 SUPPLIES	202508 340-53600-46050	ODYSSEY MANUFACTURING COMPANY	*	812.00	3,330.30 021311
8/14/25	00515	8/06/25 7158681 SUPPLIES	202508 320-53600-52200		*	6,355.85	
8/14/25	02111	8/08/25 IN662409 PO#251737 ULTRASONIC FLOW	202508 340-53600-46000		*	4,955.00	
8/14/25	01138	8/08/25 80925604 CO2 BULK	202508 320-53600-52200		*	880.37	
8/14/25	00688	8/07/25 091546 SUPPLIES	202508 330-53600-52200		*	1,110.10	
		8/07/25 091546 SUPPLIES	202508 320-53600-52200		*	2,220.20	
8/14/25	00214	8/06/25 INV00789 SUPPLIES	202508 320-53600-46000		*	213.54	
		8/06/25 INV00789 SUPPLIES	202508 330-53600-46000		*	213.55	

DUNE -DUNES - SHENNING

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
		8/06/25	INV00789 202508 320-53600-46000 SUPPLIES		*	324.97	
		8/06/25	INV00789 202508 330-53600-46000 SUPPLIES		*	324.98	
				USA BLUEBOOK			1,077.04 021312
8/21/25	01195	8/18/25	15951 202509 310-51300-54000 SVCS SEPTEMBER 2025		*	100.00	
				ANSWER ALL ANSWERING SERVICE			100.00 021313
8/21/25	00355	8/01/25	28728975 202507 310-53600-41000 SVCS JULY 2025		*	458.24	
				AT&T MOBILITY			458.24 021314
8/21/25	01847	8/13/25	90241653 202508 310-51300-64009 290698-UTILITY RATE STUDY		*	4,200.00	
				CDM SMITH INC			4,200.00 021315
8/21/25	00030	8/12/25	2169868- 202508 320-53600-46050 SUPPLIES		*	313.94	
		8/12/25	2169868- 202508 340-53600-46050 SUPPLIES		*	313.95	
				FERGUSON WATERWORKS			627.89 021316
8/21/25	01379	9/11/25	RI106745 202508 340-53600-44000 SVCS AUGUST 2025		*	152.28	
				FP MAILING SOLUTIONS			152.28 021317
8/21/25	00515	8/13/25	7165332 202508 320-53600-52200 SUPPLIES		*	6,276.12	
		8/15/25	7168900 202508 320-53600-52200 SUPPLIES		*	50.00	
				HAWKINS, INC.			6,326.12 021318
8/21/25	01380	7/31/25	292033 202507 310-51300-42500 SVCS JULY 2025		*	1,162.28	
				INFOSEND INC			1,162.28 021319
8/21/25	01868	8/14/25	S01/1585 202508 320-53600-46000 SUPPLIES		*	2,403.42	
				KROHNE INC			2,403.42 021320
8/21/25	02112	1/01/25	27145 202501 320-53600-46000 INSTALL 6'HIGH CHAIN LINK		*	2,640.00	
		1/01/25	27145 202501 330-53600-46000 INSTALL 6'HIGH CHAIN LINK		*	2,640.00	

DUNE -DUNES - SHENNING

AP300R		YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER					RUN 10/03/25		PAGE 22		
*** CHECK DATES 08/01/2025 - 08/31/2025 ***		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	#	
		1/01/25 27145 INSTALL	202501 340-53600-46000 6'HIGH CHAIN LINK	LIBERTY FENCING GROUP INC		*	2,640.00				
									7,920.00	021321	
8/21/25	00539	8/12/25 IV006799	202508 320-53600-46000 SVCS AUGUST 2025	LIFE SAFETY DESIGNS		*	393.00				
									393.00	021322	
8/21/25	00128	8/18/25 10383	202508 310-51300-49100 CREATE CDD ASSESSMENT FIL			*	2,200.00				
		8/18/25 10383	202508 310-51300-49100 CREATE CDD BEACH WALK FIL	NET SOUTH		*	300.00				
									2,500.00	021323	
8/21/25	01138	8/13/25 81061601	202508 320-53600-52200 SYSTEM INSPECTION FEE			*	219.95				
		8/14/25 81066288	202508 320-53600-52200 CO2 BULK	NUCO2		*	931.08				
									1,151.03	021324	
8/21/25	00688	8/14/25 092234	202508 330-53600-52200 SUPPLIES			*	617.10				
		8/14/25 092234	202508 320-53600-52200 SUPPLIES	ODYSSEY MANUFACTURING COMPANY		*	1,234.20				
									1,851.30	021325	
8/21/25	00627	8/19/25 18WE0994	202508 330-53600-46000 QRTLY INSPECTIONS	RING POWER CORPORATION		*	450.00				
									450.00	021326	
8/21/25	02090	8/01/25 60324	202508 330-53600-34900 MOBILE CENTRIFUGE DEWATER	SYNAGRO TECHNOLOGIES INC		*	11,048.25				
									11,048.25	021327	
8/21/25	00214	8/12/25 INV00795	202508 320-53600-46000 SUPPLIES			*	19.50				
		8/12/25 INV00795	202508 330-53600-46000 SUPPLIES	USA BLUEBOOK		*	19.50				
									39.00	021328	
8/21/25	01804	8/13/25 1004393-	202508 320-53600-46000 DIESEL			*	474.92				
		8/13/25 1004393-	202508 330-53600-46000 DIESEL			*	474.92				
		8/13/25 1004393-	202508 340-53600-46000 DIESEL	WALTHALL OIL COMPANY		*	474.92				
									1,424.76	021329	

DUNE -DUNES -					SHENNING						

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
8/21/25	02113	8/12/25 014572	202508 320-53600-46000		*	2,831.27	
		SUPPLIES					
		8/14/25 015940	202508 320-53600-46000		*	1,405.50	
		SUPPLIES					
				WESCO RECEIVABLES CORP			4,236.77 021330
8/21/25	01724	8/15/25 10670927	202508 310-53600-52100		*	176.48	
		FUEL					
				WEX BANK (SHELL FLEET)			176.48 021331
8/21/25	00862	8/07/25 40143867	202507 340-53600-44000		*	316.00	
		RENTAL JULY 2025					
				XYLEM DEWATERING SOLUTIONS, INC.			316.00 021332
8/28/25	02045	8/26/25 12159	202508 300-13100-10000		*	200.00	
		SVCS AUGUST 2025					
		8/26/25 12159	202508 340-53600-46000		*	400.00	
		SVCS AUGUST 2025					
		8/26/25 12159	202508 320-53800-46000		*	200.00	
		SVCS AUGUST 2025					
		8/26/25 12159	202508 300-20700-10100		*	200.00-	
		SVCS AUGUST 2025					
				ABOVE THE REST PEST CONTROL LLC			600.00 021333
8/28/25	00988	8/11/25 09969450	202508 310-53600-41000		*	833.73	
		SVCS AUGUST 2025					
				AT&T			833.73 021334
8/28/25	01106	8/25/25 08252025	202508 300-34300-30100		*	16.08	
		REFUND-CRDT BAL CLSD ACCT					
				ANDREW & MARY BILINSKI			16.08 021335
8/28/25	00453	9/01/25 09012025	202509 310-53600-41000		*	100.00	
		CELLPHONE ALLOWANCE 09/25					
				CORY BRILL			100.00 021336
8/28/25	01869	8/15/25 01525270	202508 310-53600-41000		*	414.77	
		SVCS AUGUST 2025					
				CHARTER COMMUNICATIONS			414.77 021337
8/28/25	00112	3/18/25 427024	202503 310-53600-52000		*	61.25	
		SVCS MARCH 2025					
				CULLIGAN-DAYTONA BEACH			61.25 021338
8/28/25	00030	8/12/25 2166054-	202508 320-53600-46050		*	200.00	
		SUPPLIES					

DUNE -DUNES - SHENNING

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
		8/25/25 2182582	202508 340-53600-46000		*	320.81	
		SUPPLIES					
				FERGUSON WATERWORKS			520.81 021339
8/28/25 02115		8/25/25 08252025	202508 300-34300-30000		*	305.72	
		REFUND-CLSD ACCT					
				NANCY GEIN			305.72 021340
8/28/25 00057		7/30/25 95911489	202507 330-53600-46075		*	2,455.64	
		SUPPLIES					
		8/08/25 96015463	202508 320-53600-52000		*	142.23	
		SUPPLIES					
				GRAINGER			2,597.87 021341
8/28/25 00515		8/20/25 7174266	202508 320-53600-52200		*	4,480.55	
		SUPPLIES					
				HAWKINS, INC.			4,480.55 021342
8/28/25 02114		8/25/25 08252025	202508 300-34300-30000		*	56.33	
		REFUND-CLSD ACCT					
				CAROL HENDERSON ESTATE			56.33 021343
8/28/25 02116		8/25/25 08252025	202508 300-34300-30000		*	48.24	
		REFUND-CLSD ACCT					
				KEITH & KIMBERLY HENRY			48.24 021344
8/28/25 01909		8/01/25 INV2533	202508 320-53600-46050		*	1,950.00	
		ASPHALT PATCH					
				INDEPENDENT SITE SERVICES LLC			1,950.00 021345
8/28/25 01319		3/19/25 383868	202502 310-51300-64018		*	7,687.95	
		SVCS FEBRUARY 2025					
		4/18/25 385540	202503 310-51300-64018		*	5,660.85	
		SVCS MARCH 2025					
		5/21/25 387647	202504 310-51300-64018		*	3,238.35	
		SVCS APRIL 2025					
		6/19/25 389316	202505 310-51300-64018		*	1,053.09	
		SVCS MAY 2025					
				MEAD & HUNT			17,640.24 021346
8/28/25 01689		9/01/25 09012025	202509 310-53600-41000		*	100.00	
		CELLPHONE ALLOWANCE 09/25					
				EARL A.NASH			100.00 021347
8/28/25 00688		8/21/25 092980	202508 330-53600-52200		*	957.10	
		SUPPLIES					

DUNE -DUNES - SHENNING

*** CHECK DATES 08/01/2025 - 08/31/2025 ***
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 #
		8/21/25 092980	202508 320-53600-52200		*	1,914.20	
		SUPPLIES					
				ODYSSEY MANUFACTURING COMPANY			2,871.30 021348
8/28/25 01171		9/01/25 09012025	202509 310-51300-40000		*	500.00	
		VEHICLE ALLOWANCE 09/25					
				GREGORY L. PEUGH			500.00 021349
8/28/25 01245		9/01/25 09012025	202509 310-51300-40000		*	300.00	
		VEHICLE ALLOWANCE 09/25					
				DAVID C. PONITZ			300.00 021350
8/28/25 00627		8/20/25 18WE0997	202508 330-53600-46000		*	560.00	
		QRTLY INSPECTION					
		8/20/25 18WE0997	202508 330-53600-46000		*	560.00	
		QRTLY INSPECTION					
		8/20/25 18WE0997	202508 330-53600-46050		*	560.00	
		QRTLY INSPECTION					
				RING POWER CORPORATION			1,680.00 021351
8/28/25 02117		8/25/25 08252025	202508 300-34300-30100		*	16.08	
		REFUND-CRDT BAL CLSD ACCT					
				JOSHUA ROSENBAUM			16.08 021352
8/28/25 00551		8/25/25 08252025	202508 300-34300-30000		*	429.46	
		REFUND-CLSD ACCT					
				STAJO CONSTRUCTION			429.46 021353
8/28/25 02011		7/25/25 60378300	202507 310-51300-51000		*	175.30	
		SUPPLIES					
		7/25/25 60378300	202507 310-51300-51000		*	106.10	
		SUPPLIES					
		7/25/25 60378300	202507 310-51300-51000		*	123.52	
		SUPPLIES					
		8/25/25 60406144	202508 310-51300-31500		*	9.15	
		SUPPLIES					
		8/25/25 60406144	202508 310-51300-31500		*	68.09	
		SUPPLIES					
		8/25/25 60406144	202508 310-51300-31500		*	202.28	
		SUPPLIES					
				STAPLES			684.44 021354
8/28/25 01000		8/25/25 08252025	202508 300-34300-30000		*	273.84	
		REFUND-CLSD ACCT					
				DENNIS & NANCY VOITH			273.84 021355
				DUNE -DUNES -			
				SHENNING			

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
8/28/25	01804	8/22/25 1007700- DIESEL	202508 320-53600-46000		*	360.97	
		8/22/25 1007700- DIESEL	202508 330-53600-46000		*	360.97	
		8/22/25 1007700- DIESEL	202508 340-53600-46000		*	360.98	
WALTHALL OIL COMPANY							1,082.92 021356
8/28/25	01845	8/23/25 10680275 FUEL	202508 310-53600-52100		*	85.00	
WEX BANK (CIRCLE K)							85.00 021357
8/28/25	00862	8/18/25 40144108 RENTAL 07/29/25-08/25/25	202508 340-53600-44000		*	2,317.50	
XYLEM DEWATERING SOLUTIONS, INC.							2,317.50 021358
TOTAL FOR BANK D						212,703.12	
TOTAL FOR REGISTER						212,703.12	

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
8/07/25	00255	8/01/25 12080	202508 320-54900-46000		*	80.00	
		SVCS AUGUST 2025					
				ABOVE THE REST PEST CONTROL			80.00 009359
8/07/25	00124	8/01/25 394500	202508 320-54900-46000		*	145.00	
		SVCS AUGUST 2025					
				ALL AMERICAN AIR CONDITIONING INC			145.00 009360
8/07/25	00252	7/31/25 5047	202507 320-54900-46000		*	585.00	
		SVCS JULY 2025					
				ALL SEASON HOME SOLUTION LLC			585.00 009361
8/07/25	00384	7/14/25 1X993QY1	202507 320-54900-52000		*	9.15-	
		CREDIT					
		8/01/25 1WKJYDCT	202507 320-54900-52000		*	1,185.27	
		SUPPLIES					
		8/01/25 1WKJYDCT	202507 300-13100-10000		*	771.91	
		SUPPLIES					
		8/01/25 1WKJYDCT	202507 310-51300-51000		*	160.74	
		SUPPLIES					
		8/01/25 1WKJYDCT	202507 310-53600-52010		*	176.97	
		SUPPLIES					
		8/01/25 1WKJYDCT	202507 320-53600-52000		*	71.96	
		SUPPLIES					
		8/01/25 1WKJYDCT	202507 330-53600-52000		*	362.24	
		SUPPLIES					
		8/01/25 1WKJYDCT	202507 300-20700-10000		*	771.91-	
		SUPPLIES					
				AMAZON CAPITAL SERVICES			1,948.03 009362
8/07/25	00361	7/31/25 6546	202507 320-54900-46000		*	1,554.92	
		INSTALL SAFETY BARRIER					
				ANDREW GILLIS CREATIVE CONCEPTS INC			1,554.92 009363
8/07/25	00416	7/31/25 4	202507 320-54900-64000		*	116,965.78	
		PROJ#214559 PMT 4					
				BESCH AND SMITH CIVIL GROUP INC			116,965.78 009364
8/07/25	00132	7/25/25 21944824	202507 320-54900-43000		*	1,046.48	
		SVCS JULY 2025					
				CITY OF PALM COAST-UTILITY DEPT.			1,046.48 009365
8/07/25	00353	7/31/25 188613	202507 320-54900-34300		*	139.91	
		COPIER LEASE					
				DOCUMENT TECHNOLOGIES			139.91 009366
				DUNE -DUNES -			
				SHENNING			

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
8/14/25	00396	8/01/25 11365540	202508 320-54900-41000 SVCS AUGUST 2025		*	375.00	
				CHARTER COMMUNICATIONS			375.00 009372
8/14/25	00318	7/31/25 FL122646	202507 320-54900-46000 MECHANICAL SWEEPING-BRDGS		*	675.00	
				USA SERVICES OF FLORIDA, INC.			675.00 009373
8/21/25	00410	8/11/25 08988840	202508 320-54900-34300 SVCS AUGUST 2025		*	742.59	
				ACC BUSINESS			742.59 009374
8/21/25	00419	8/13/25 23652	202508 320-54900-64000 SVCS AUGUST 2025		*	15,438.75	
				ATLANTIC PIPE SERVICES LLC			15,438.75 009375
8/21/25	00382	8/19/25 4859 JUL	202507 310-51300-49100 PURCHASES THRU 08/07/25		*	529.12	
		8/19/25 4859 JUL	202507 300-20700-10000 PURCHASES THRU 08/07/25		*	529.12-	
		8/19/25 4859 JUL	202507 310-51300-40000 PURCHASES THRU 08/07/25		*	166.31	
		8/19/25 4859 JUL	202507 310-51300-42000 PURCHASES THRU 08/07/25		*	310.50	
		8/19/25 4859 JUL	202507 310-51300-49100 PURCHASES THRU 08/07/25		*	515.33	
		8/19/25 4859 JUL	202507 310-51300-54000 PURCHASES THRU 08/07/25		*	279.89	
		8/19/25 4859 JUL	202507 310-53600-46100 PURCHASES THRU 08/07/25		*	1,605.06	
		8/19/25 4859 JUL	202507 310-53600-52000 PURCHASES THRU 08/07/25		*	253.45	
		8/19/25 4859 JUL	202507 310-53600-54100 PURCHASES THRU 08/07/25		*	1,195.00	
		8/19/25 4859 JUL	202507 300-20700-10000 PURCHASES THRU 08/07/25		*	4,325.54-	
		8/19/25 4859 JUL	202507 310-51300-49100 PURCHASES THRU 08/07/25		*	136.42	
		8/19/25 4859 JUL	202507 320-54900-34300 PURCHASES THRU 08/07/25		*	263.52	
		8/19/25 4859 JUL	202507 320-54900-46000 PURCHASES THRU 08/07/25		*	345.00	
		8/19/25 4859 JUL	202507 320-54900-52000 PURCHASES THRU 08/07/25		*	192.59	
		8/19/25 4859 JUL	202507 300-13100-10000 PURCHASES THRU 08/07/25		*	4,325.54	

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		8/19/25	4859 JUL 202507 300-13100-10100		*	529.12	
			PURCHASES THRU 08/07/25				
				CHASE CARD SERVICES			5,792.19 009376
8/21/25	00367	8/19/25	96794589 202509 300-13100-10000		*	861.18	
			INS SEPTEMBER 2025				
		8/19/25	96794589 202509 300-13100-10100		*	77.96	
			INS SEPTEMBER 2025				
		8/19/25	96794589 202509 320-54900-23000		*	358.51	
			INS SEPTEMBER 2025				
		8/19/25	96794589 202509 300-13100-10300		*	68.04	
			INS SEPTEMBER 2025				
		8/19/25	96794589 202509 320-53800-23000		*	77.96	
			INS SEPTEMBER 2025				
		8/19/25	96794589 202509 300-20700-10000		*	77.96-	
			INS SEPTEMBER 2025				
		8/19/25	96794589 202509 310-53600-23000		*	861.18	
			INS SEPTEMBER 2025				
		8/19/25	96794589 202509 300-20700-10000		*	861.18-	
			INS SEPTEMBER 2025				
		8/19/25	96794589 202509 320-53600-23000		*	68.04	
			INS SEPTEMBER 2025				
		8/19/25	96794589 202509 300-20700-10000		*	68.04-	
			INS SEPTEMBER 2025				
				HUMANA HEALTH PLAN INC			1,365.69 009377
8/21/25	00418	8/01/25	9072 202508 320-54900-46000		*	1,100.00	
			SVS AUGUST 2025				
		8/01/25	970 202508 320-54900-46002		*	7,997.00	
			SVCS AUGUST 2025				
				LAWN ENFORCEMENT AGENCY INC			9,097.00 009378
8/21/25	00395	8/18/25	1169281- 202509 300-13100-10000		*	1,024.94	
			INS SEPTEMBER 2025				
		8/18/25	1169281- 202509 300-13100-10100		*	107.04	
			INS SEPTEMBER 2025				
		8/18/25	1169281- 202509 300-13100-10300		*	97.52	
			INS SEPTEMBER 2025				
		8/18/25	1169281- 202509 320-54900-23000		*	520.18	
			INS SEPTEMBER 2025				
		8/18/25	1169281- 202509 320-53800-23000		*	107.04	
			INS SEPTEMBER 2025				
		8/18/25	1169281- 202509 300-20700-10000		*	107.04-	
			INS SEPTEMBER 2025				
		8/18/25	1169281- 202509 310-53600-23000		*	1,024.94	
			INS SEPTEMBER 2025				

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		8/18/25	1169281- 202509 300-20700-10000 INS SEPTEMBER 2025		*	1,024.94-	
		8/18/25	1169281- 202509 320-53600-23000 INS SEPTEMBER 2025		*	97.52	
		8/18/25	1169281- 202509 300-20700-10000 INS SEPTEMBER 2025		*	97.52-	
PRINCIPAL LIFE INSURANCE COMPANY							1,749.68 009379
8/21/25	00154	8/06/25	89328018 202509 300-13100-10000 INS SEPTEMBER 2025		*	12,826.88	
		8/06/25	89328018 202509 300-13100-10100 INS SEPTEMBER 2025		*	1,294.12	
		8/06/25	89328018 202509 320-54900-23000 INS SEPTEMBER 2025		*	6,189.40	
		8/06/25	89328018 202509 300-13100-10300 INS SEPTEMBER 2025		*	1,118.26	
		8/06/25	89328018 202509 320-53800-23000 INS SEPTEMBER 2025		*	1,294.12	
		8/06/25	89328018 202509 300-20700-10000 INS SEPTEMBER 2025		*	1,294.12-	
		8/06/25	89328018 202509 310-53600-23000 INS SEPTEMBER 2025		*	12,826.88	
		8/06/25	89328018 202509 300-20700-10000 INS SEPTEMBER 2025		*	12,826.88-	
		8/06/25	89328018 202509 320-53600-23000 INS SEPTEMBER 2025		*	1,118.26	
		8/06/25	89328018 202509 300-20700-10000 INS SEPTEMBER 2025		*	1,118.26-	
UNITED HEALTHCARE							21,428.66 009380
8/21/25	00318	8/13/25	FL122671 202508 320-54900-46000 MECHANICAL SWEEPING-BRDGS		*	675.00	
		8/13/25	FL122671 202508 320-54900-46002 MECHANICAL SWEEPING-PRKWY		*	300.00	
USA SERVICES OF FLORIDA, INC.							975.00 009381
8/28/25	00173	8/18/25	4873 AUG 202508 320-54900-41000 PURCHASES THRU 08/18/25		*	349.37	
		8/18/25	4873 AUG 202508 320-54900-34300 PURCHASES THRU 08/18/25		*	19.98	
		8/18/25	4873 AUG 202508 300-13100-10000 PURCHASES THRU 08/18/25		*	349.38	
		8/18/25	4873 AUG 202508 310-53600-41000 PURCHASES THRU 08/18/25		*	349.38	
		8/18/25	4873 AUG 202508 300-20700-10000 PURCHASES THRU 08/18/25		*	349.38-	
BUSINESS CARD							718.73 009382
DUNE -DUNES - SHENNING							

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8/28/25	00251	8/21/25 45949	202508 320-54900-46002		*	7,750.00	
		SVCS AUGUST 2025		ECONOMY ELECTRIC COMPANY			7,750.00 009383
8/28/25	00418	8/01/25 9070	202508 320-54900-46002		*	7,997.00	
		SVCS AUGUST 2025		LAWN ENFORCEMENT AGENCY INC			7,997.00 009384
8/28/25	00180	2/01/25 COM#6691	202502 300-13100-10000		*	1,236.72	
		WC FL1 0184401	24-11		*	140.24	
		2/01/25 COM#6691	202502 300-13100-10100		*	126.43	
		WC FL1 0184401	24-11		*	682.11	
		2/01/25 COM#6691	202502 300-13100-10300		*	140.24	
		WC FL1 0184401	24-11		*	140.24-	
		2/01/25 COM#6691	202502 320-54900-24000		*	1,236.72	
		WC FL1 0184401	24-11		*	1,236.72-	
		2/01/25 COM#6691	202502 300-20700-10000		*	126.43	
		WC FL1 0184401	24-11		*	126.43-	
		2/01/25 COM#6691	202502 300-20700-10000		*	1,236.72	
		WC FL1 0184401	24-11		*	140.24	
		3/01/25 COM#6691	202503 300-13100-10100		*	126.43	
		WC FL1 0184401	24-11		*	682.11	
		3/01/25 COM#6691	202503 300-13100-10300		*	140.24	
		WC FL1 0184401	24-11		*	140.24-	
		3/01/25 COM#6691	202503 320-54900-24000		*	1,236.72	
		WC FL1 0184401	24-11		*	1,236.72-	
		3/01/25 COM#6691	202503 300-20700-10000		*	126.43	
		WC FL1 0184401	24-11		*		

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		3/01/25	COM#6691 202503 300-20700-10000 WC FL1 0184401 24-11		*	126.43-	
				PREFERRED GOVERNMENTAL INSURANCE TS			4,371.00 009385
8/28/25	00377	8/23/25	10678665 202508 320-54900-46000 FUEL		*	54.00	
		8/23/25	10678665 202508 300-13100-10000 FUEL		*	1,076.48	
		8/23/25	10678665 202508 310-53600-52100 FUEL		*	1,076.48	
		8/23/25	10678665 202508 300-20700-10000 FUEL		*	1,076.48-	
				WEX BANK (RACETRAC)			1,130.48 009386
TOTAL FOR BANK E						259,108.38	
TOTAL FOR REGISTER						259,108.38	

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CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK.... AMOUNT #
8/07/25	00005	7/29/25 00560	JU 202507 320-53600-43000		*	201.77	
		SVCS JULY 2025					
		7/29/25 03229	JU 202507 320-53600-43000		*	179.07	
		SVCS JULY 2025					
		7/29/25 22538	JU 202507 320-53600-43000		*	207.71	
		SVCS JULY 2025					
		7/29/25 74516	JU 202507 320-53600-43000		*	632.30	
		SVCS JULY 2025					
		7/29/25 84228	JU 202507 320-53600-43000		*	25.66	
		SVCS JULY 2025					
FLORIDA POWER & LIGHT CO							1,246.51 000174
8/07/25	00004	7/31/25 90735	202507 320-53600-46500		*	5,394.00	
		SVCS JULY 2025					
FUTURE HOZIZONS INC							5,394.00 000175
8/07/25	00003	8/01/25 761	202508 310-51300-34000		*	459.42	
		MGMT FEES AUGUST 2025					
GOVERNMENTAL MANAGEMENT SERVICES							459.42 000176
TOTAL FOR BANK S						7,099.93	
TOTAL FOR REGISTER						7,099.93	