Dunes
Community Development District

November 14, 2025

Dunes
Community Development District
Agenda

Friday
November 14, 2025
9:30 a.m.

Dunes CDD Administrative Office
101 Jungle Hut Road
Palm Coast, Florida
https://us02web.zoom.us/j/83433618001
Call In # (929) 205-6099
Meeting ID # 834 3361 8001

I. Roll Call & Agenda

II. Minutes

  A. Approval of the Minutes of the October 10, 2025 Meeting

III. Audience Comments

IV. Reports and Discussion Items

  - Discussion of Investments
  - Old Business
  - Discussion of Stormwater Utility and Island Estates Parkway Drainage Pipe
  - Discussion of Bridge Accident Mediation
  - Discussion of European Village
  - Discussion of Golf Tournament at Hammock Beach
  - Discussion of Bridge / Intersection
  - Discussion of Parkway Tree Replacement

  B. Consideration of Proposals for a Reserve Study

  C. Acceptance of the Engagement Letter with Grau & Associates for the Fiscal Year 2025 Audit

V. Staff Reports

- Attorney

- Engineer
  D. Engineer’s Report

- Manager
  E. Bridge Report for October

  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: December 12, 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, October 10, 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
Bill White	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
Richard Hamilton	Resident

The following is a summary of the discussions and actions taken at the October 10, 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. September 12, 2025 Meeting

On MOTION by Mr. DeGovanni seconded by Mr. DeMatteis with all in favor the September 12, 2025 meeting minutes were approved as presented.

THIRD ORDER OF BUSINESS **Audience Comments**

There being none, the next item followed.

FOURTH ORDER OF BUSINESS Reports and Discussion Items

Discussion of Investments

Mr. Peugh stated that the interest rates for the enhanced savings program have been lowered to 3.75%, so the Board will need to decide if they want to move any money to CDs or other accounts during the next month's meeting.

Old Business

- The Board had inquired about the method of notice required to be given to pedestrians for the new traffic pattern once the intersection project is complete.
  - PCMS boards will be used to warn of the new traffic pattern. Construction will be done overnight with one lane closure.
- Mr. DeMatteis inquired about the paving sequence on the lanes and shoulder approaching the bridge.
  - Asphalt will be placed all the way up to the curb once the asphalt base and structural lifts are in place. The shoulder will be paved during the final lift. A structural asphalt lift all the way though the shoulder would be inefficient and costly.
- Mr. Porter inquired about the criteria as to when the traffic signal will be installed.
  - The traffic will be monitored through the spring and if it is backing up, traffic engineers will be asked to review the traffic levels, and the Board can decide if they would like to install a signal.
  - Mr. Crahan asked if money has been set aside for traffic signals. Mr. Peugh responded it has not. The earliest the signals would be installed is 2027 and the project is estimated to cost a little over $2 million.
- The memorandum regarding Mala Compra was shared with the Ocean Hammock Property Owner's Association and Flagler County as directed by the Board.
- Mr. DeMatteis inquired whether staff had prepared a revenue forecasting for the new 33 lot subdivision.
  - A copy of the forecast was provided to the Board.

- The District goals and objectives will be posted to the website as requested following the discussion on today's agenda.

Discussion of Stormwater Utility

Mr. Peugh stated that a while back, District Counsel was trying to get documentation stating that the pond located off Kingfisher was owned by the District as the property appraiser's website incorrectly listed another property owner. There is an area around the pond that is eroding and a nearby homeowner is not happy with how it looks. The homeowner has been sent the position memorandum that states the District will not repair any lake banks. She was also informed she could install a sea wall and was provided an example of the license agreement process the District employs for addressing these types of requests.

The Board's consensus was to maintain the position that the District is not responsible for the lake banks as stated in the Ocean Hammock covenants.

Discussion of Bridge Accident Mediation

Mr. Peugh informed the board that depositions have been postponed. Mediation is still scheduled for November 4^{th}.

B. Discussion of the Fiscal Year 2025 Goals & Objectives

Mr. Peugh presented the goals and objectives previously approved for fiscal year 2025. Mr. Mossing added that after the form is marked complete, the goals and objectives will be posted to the District's website.

Mr. Peugh will send the Board members more detail on how each goal and objective was achieved as requested by Mr. Crahan.

> On MOTION by Mr. DeGovanni seconded by Mr. DeMatteis with all in favor declaring the fiscal year 2025 goals and objectives complete was approved.

FIFTH ORDER OF BUSINESS **Staff Reports**

Attorney

Mr. Chiumento reported that his firm is working with staff on the easement dedications and property rights on the Oasis plan for the drainage easements along with acceptance of water and sewer improvements and transfer of ownership.

Mr. Peugh stated that a bill of sale would be helpful.

Mr. Chiumento responded that his firm has a package that a developer would go through that has to be certified by their engineer to the District and it contains a bill of sale, so he will put that together.

Next, Mr. Peugh informed the Board that European Village sent a letter to the District along with a check for partial payment for the license agreement. The District responded that the check was not accepted and European Village is now in default. He suggested putting barrier walls or towing signs up in the parking areas owned by the District. Mr. Chiumento also suggested filing for a termination of access easements. The Board agreed to put up temporary fencing at this point.

C. Engineer's Report

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

D. Public Facilities Report

Mr. Peugh stated that the public facilities report would be submitted to the county. Mr. Ponitz noted that most all the five-year FDEP plant operating permits were renewed this past year. Additionally, the Consumptive Use Permit issued by the St. Johns River Water Management District was successfully renewed with a 30-year duration through 2055.

On MOTION by Mr. DeGovanni seconded by Mr. DeMatteis with all in favor the public facilities report was accepted.

Manager

E. Bridge Report

Mr. Peugh reported the following data:

- Vehicle trips were up 1%, and revenue was up 25% from September of 2025.
- Approximately $2.6 million was collected during the fiscal year, which is $96,000 less than projected.

- There are a little over 30,000 accounts.
- There are 17,750 web users.
- There were $29,430 in credit card transactions.
- There were 280 new bridge pass accounts added.

Miscellaneous Items

Mr. Peugh met with the HDOA to discuss easement needs for the future traffic signals, and they seem to be open to it.

The paving just south of the Ocean Hammock golf course was completed.

One tree will need to be removed, with one possibly needing to be replaced. Mr. Peugh will provide pictures of the area to see if the Board prefers to replace the tree, or let the other trees fill in.

The landscaping company that bought out the previous vendor is not doing a satisfactory job. Mr. Ponitz will be preparing an updated scope of work for landscape maintenance services. Upon completion, a request for proposals for landscape maintenance services will be advertised. Mr. Peugh cautioned the fees will likely go up with a new vendor.

Mr. Peugh reported there are a few projects the county has scheduled including paving Jungle Hut Road in 2027 and installing a box culvert for the Mala Compra ditch project in addition to widening and lowering the ditch.

Mr. Peugh has been researching the origin of the golf course rates versus residential rates. In speaking with Daniel Baker, he believes the golf course rate change occurred because of the nature of it being a bulk service delivery and the fact that the District is not tasked with maintaining any portion of the golf course irrigation systems. A study may need to be done to determine what is equitable across both golf courses. He will provide more information for further discussion at a future meeting.

Lastly, Mr. Peugh stated that he would bring two proposals for preparation of a capital reserve study to the next meeting for the Board's consideration.

F. 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.

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

There being none, the next item followed.

Follow Up-Items

1. Mr. Ponitz to prepare response to 12-16 Kingfisher request for Board consideration of lake bank stabilization. Completed.
2. Mr. Peugh to install temporary fence to protect DCDD property under the Bridge. Ongoing
3. Mr. Peugh to provide an analysis of the Golf Courses Usage. Completed.
4. Mr. Peugh to provide to the Board the description of how the Goals and Objectives were accomplished. Completed.
5. Mr. Chiumento to provide transfer of ownership examples for Oasis Development Utilities.
6. Mr. Peugh to investigate a temporary Traffic signal for the 4 way stop.

SEVENTH ORDER OF BUSINESS **Financial Reports**

G. Balance Sheet & Income Statement

H. Assessment Receipts Schedule

I. Approval of Check Register

Copies of the financial statements as of August 31, 2025 were included in the agenda package for the Board's review along with a copy of the check register totaling $500,154.85.

On MOTION by Mr. DeGovanni seconded by Mr. White with all in favor the check register was approved.

EIGHTH ORDER OF BUSINESS **Next Scheduled Meeting: November 14, 2025 at 9:30 a.m. at the Dunes Administrative Office, 101 Jungle Hut Road, Palm Coast, Florida**

NINTH ORDER OF BUSINESS **Adjournment**

On MOTION by Mr. DeMatteis seconded by Mr. DeGovanni with all in favor the meeting was adjourned.

___________________________________ ___________________________________

Secretary/Assistant Secretary Chairman/Vice Chairman

B.

McKIM&CREED
ENGINEERS SURVEYORS PLANNERS

July 21, 2025

Gregory Peugh, P.E.
District Manager
Dunes Community Development District
Via Email: gpeugh@dunescdd.org

252734

RE: FY26 Reserve Study

Dear Gregory,

On behalf of the entire team at McKim & Creed, we appreciate the opportunity to provide you with this Scope of Services to perform your FY26 Reserve Study for the Dunes Community Development District. We understand that the District, as a privately owned utility, places great importance on financial standing to ensure that services provided by the District are sustainable into the future.

The table below summarizes our proposed tasks, time, and materials fees associated with the services. For additional details on the scope and schedule, please see **Attachment A – Scope of Services Summary**.

Task Description	Total Task Fee
Task 1 Project Management	$10,134.00
Task 2 Component Analysis	$40,490.00
Task 3 Financial Analysis	$16,236.00
Task 4 Reserve Study Report	$21,788.00
Total	**$88,648.00**

After you review the details of our proposal, please let me know if you would like to schedule a time to discuss.

Sincerely,

Mario E. Loaiza, P.E., F.ASCE
Regional Manager

Charles Hill, P.E., BCEE
Client Manager

Attachment A – Scope of Services Summary

ATTACHMENT A
SCOPE OF SERVICES SUMMARY

Proposal No.:	**252734**
Project Name:	**FY26 Reserve Study**
Project Jurisdiction:	**Dunes CDD**
Proposal Date:	**July 21, 2025**

Pursuant to the Contract issued by the Dunes Community Development District ("District") on March 5, 2018, later amended on January 3, 2025, McKim & Creed, Inc. ("Consultant") submits this Scope of Services to provide to the District professional services associated with the District's Level II Reserve Study ("Project").

A. PROJECT UNDERSTANDING

The District, as a privately owned and operated public utility system, funds all capital and operational expenses by collecting rate fees from its users. The District regularly performs Reserve Studies, capital asset evaluations, and budget analyses to ensure sustainable services to its customers. Reserve Study is intended to analyze the physical and financial status of the District, and is defined by the Community Association Institute (CAI) as three levels:

- Level I – A full Reserve Study
- Level II – An update to a prior Reserve Study with a site inspection.
- Level III – An update to a prior Reserve Study without a site inspection.

The latest Reserve Study was performed for Fiscal Year 2016. The proposed Project will provide an update to the latest Reserve Study, comparable to a "Level II Study". A limited component inventory will be performed to review previously recorded quantities and update them as needed. Components will be visually assessed for condition to estimate the remaining life and valuation. Component data will be recorded in databases, with pertinent data and images. A financial review of the current fund status will provide a recommendation for future reserve contributions, known as a funding plan, to ensure that future capital and operational needs can be met.

B. PROPOSED SCOPE

The following pages outline our proposed scope of services, deliverables, and associated fees for the Project. These services will be performed after a Notice to Proceed has been issued in a written work or purchase order.

TASK 1 PROJECT MANAGEMENT

1. The Consultant will provide project management services, including contract administration, project on-boarding, budget management, preparation of monthly invoices and status reports, and coordination with the District.
2. The Consultant will attend one (1) kickoff meeting with the District. The meeting will include a review of the project scope, potential project hurdles, and a discussion on collaboration between stakeholders. The Consultant will prepare an agenda and minutes for the meeting. The Consultant will also prepare a request for background documentation, such as utility maps, asset lists, previous reports, financial information, and planning documents.
3. The Consultant will attend up to two (2) progress meetings. For the preparation of the Scope, it is estimated that services will take six (6) months and that progress meetings will be held every other month, starting with month three after kickoff. The Consultant will prepare an agenda and minutes for each meeting.
4. The Consultant will provide, through this task, the following Deliverables:
    a. Monthly Invoices and Project Status Reports.
    b. Meeting Agenda and Minutes

TASK 2 COMPONENT ANALYSIS

1. The Consultant will perform several site visits to observe physical components and assets. The Consultant will review quantities against existing documentation, evaluate the current condition of each documented component, and estimate the remaining useful life and the associated replacement cost.
2. In general, the systems to be reviewed during the site visits include:
    a. Potable water treatment plant, including source water wells.
    b. Domestic wastewater treatment plant.
    c. Reclaimed water storage and pumping stations.
    d. Wastewater lift stations (24 total).
3. Component and asset data will be collected and maintained through database tools such as ESRI Survey123 and ArcGIS. This data will support later financial analysis tasks.
4. Data can be supplied to the District in a file geodatabase (.gdb) and an Excel summary of all asset records.

5. Linear assets, such as potable and reclaimed water distribution systems and wastewater collection systems, will not be evaluated through field observations. The latest Reserve Study indicated that these assets were "unfunded," and the District has noted that due to their age and condition, they do not need to be part of the Reserve Study.

TASK 3 FINANCIAL ANALYSIS

1. The Financial Analysis Subconsultant will perform financial data collection and review, to include:
    a. Gather and review historical financial data related to the District's operations, maintenance, and capital improvements.
    b. Identify and document all revenue sources and expenditure categories.
    c. Validate financial records for accuracy and completeness.
2. The Subconsultant will perform budget analysis and forecasting, to include:
    a. Analyze current and past budgets to identify trends and variances.
    b. Develop multi-year financial forecasts based on operational needs, inflation, and anticipated capital projects.
3. The Subconsultant will perform a reserve fund assessment, to include:
    a. Evaluate the adequacy of existing reserve funds for future capital repairs and replacements.
    b. Recommend reserve funding strategies to ensure long-term financial health.
    c. Prepare a reserve funding schedule aligned with projected asset lifecycles.
4. The Subconsultant will prepare financial reports and summaries for inclusion in the Reserve Study Report.

TASK 4 RESERVE STUDY REPORT

1. The Consultant will prepare a Draft Reserve Report, which, in general, will contain the following information
    a. A summary of the District's stakeholders, physical description, and current/projected reserve fund balance.
    b. A tabular listing of component inventory, listing each component's quantity, descriptions, data sources, visual condition assessment, useful life, remaining useful life, and current replacement cost.
    c. A description of methods and objectives utilized in determining the fund status and development of the funding plan.
    d. A summary of observations that might impact useful life, such as preventative or deferred maintenance.
    e. A description of the level of service by which the Reserve Study was prepared.
    f. Related appendices.

2. The Consultant will present a Draft Report to the District for review and comment.
3. The Consultant will facilitate a review workshop of the Draft Report, including preparing an agenda and minutes, to solicit input from the stakeholders on the Draft Report.
4. The Consultant will incorporate input from the workshop into the Final Report and transmit it to the District in PDF or other required formats.
5. Deliverables for this Task include:
   a. Review Workshop Agenda and Minutes
   b. Draft and Final Reserve Study Report
   c. Component and asset data in file geodatabase (.gdb) and Excel spreadsheet (.xlsx)

C. SUBCONSULTANTS

1. The Consultant is proposing to utilize the following specialized sub-consultants' services:
   a. Angie Brewer and Associates, LC – Capital Improvement Financial Specialists

D. MILESTONES AND SCHEDULE

1. Project Milestones are identified by deliverables at the proposed schedule below:

Task	Deliverable	Deliverable Date
	Notice to Proceed	10/1/2025
Task 2	Draft Reserve Study	2/6/2026
Task 2	Final Reserve Study	2/27/2026

E. ASSUMPTIONS

1. With notice, the District will provide the Consultant with the following information and services, and the Consultant may reasonably rely on this information for use on the project:
   a. Access to facilities and properties related to the Project.
   b. Copies of existing record drawings and plans related to the Project.
   c. Capital Improvement Program budgets.
   d. Current and past fund financial data, such as balances, actuals, reserves, and encumbrances.
   e. Copies of prior Reserve Studies or other pertinent documents.
2. The following services related to the project are not included in this Scope of Services, but can be included at additional scope and fee:
   a. Full reestablishment of component quantities. This Reserve Study will be comparable to a CAI "Level II Reserve Study" and only confirm previously recorded quantities or new components.
   b. Specialized or detailed assessments or testing of components. Components will be evaluated at their "system level" as a whole. Examples of "system level" could include

panels, pumps, or process skids/trains. Likewise, examples of "components" could consist of motor starters, shaft couplings, or individual vessels.

c. Field Condition Assessments of linear assets, including CCTV, smoke testing, and pipe and manhole condition assessments.

d. Opinion of operational "readiness", policies, or procedures.

e. Production of a Capital Improvement Plan or Preventive Maintenance Plan.

f. Guarantee of useful life.

F. PROPOSED FEE AND PAYMENT

1. The Consultant proposes to provide the professional consulting services described herein at the established lump sum fees outlined in the table below. Lump sum fees will be invoiced on a percentage of the project's completion. Expenses will be invoiced at the rate incurred, accompanied by supporting documentation.
2. Costs are computed by the Consultant's 2025 Rate Schedule. A complete copy of this Rate Schedule can be provided at request.
3. Mileage Expenses are calculated at the IRS business standard mileage rate in effect at the time of the expense occurrence.
4. The Consultant reserves the right to move approved funds between Tasks to other Tasks. The Consultant will provide prior notice to the District of any transfers.
5. The proposed totalized fees for the service described are summarized as follows:

Task Description	Task Total Fee
Task 1 Project Management	$10,134.00
Task 2 Component Analysis	$40,490.00
Task 3 Financial Analysis	$16,236.00
Task 4 Reserve Study Report	$21,788.00
Total	**$88,648.00**

END OF ATTACHMENT A
SCOPE OF SERVICES SUMMARY

October 7, 2025

Mr. Greg Peugh
District Manager
Dunes Community Development District
101 Jungle Hut Road
Palm Coast, FL

Subject: Dunes Community Development District (Dunes CDD)
Task Order No. 9
Fiscal Year 2026 Utility Reserve Study

Dear Mr. Peugh:

As discussed, CDM Smith is submitting this Task Order to provide services to conduct a Utility Reserve Study.

This Task Order, when executed, shall become part of the Agreement for Engineering and Consulting Services between Dunes Community Development District (DCDD), and CDM Smith Inc., (CONSULTANT), dated January 6, 2025, hereafter referred to as the Agreement.

Project Background

In fiscal year (FY) 2015, DCDD contracted with Community Advisors Reserve Study Professionals (CARSP) to conduct a reserve study. CARSP provided a report, prepared for FY 2016, titled "Full Reserve Study for Dunes Development District Palm Coast, FL" dated August 13, 2015. In FY 2024, DCDD contracted with the CONSULTANT to conduct a rate study and to develop a rate revenue requirement forecast model to assist DCDD in establishing FY 2025 utility rates. The rate revenue requirements forecast model indicated that rate increases were necessary to increase revenue to provide operating reserve funding consistent with Board policy, based on forecasted operating revenues, expenses, and the FY 2024 Capital Improvement Plan (CIP) budget. In FY 2025, DCDD contracted to extend the Rate Study to update the rate revenue requirements forecast model and conduct additional related studies for tier structure evaluation and rate revenue requirements. This Task Order will provide scope to complete a full reserve study to inform planning for adequate financial reserves necessary to maintain and support the replacement and renewal of water, sewer, and reclaimed utility infrastructure over the next 15-year period.

Objectives

- **Updated Asset Registry:** Update the list of utility assets, including underground assets, and asset information such as install dates, installed costs, and estimated replacement costs.
- **Utility Assets Condition Assessment:** Conduct a qualitative condition assessment along with visual inspection and records of the current conditions for DCDD identified priority assets to inform estimates for the remaining life of each asset.

- **Updated Capital Improvement Plan:** Update the 15-year capital improvement plan, as needed, based on the asset condition assessments.
- **Forecast Future Capital Expenditures and Funding Requirements**: Project future capital replacement expenditures based on current asset conditions to inform DCDD's capital improvement plan and reserve funding forecast.

Scope of Work

Reserve Study

Task 1 Collect and Analyze Data and Preliminary Asset Registry

CONSULTANT will utilize the FY 2024 and FY 2025 Utility Rate Study, DCDD's current asset inventory based on the FY 2025 CIP, and the FY 2016 Reserve Study as a basis to develop an asset register and a list of additional documents and records needed to perform this reserve study. CONSULTANT will coordinate with DCDD to collect the necessary data. Some data expected to be necessary for this study will include information such as: current asset register(s), original asset costs, as-built drawings, manufacturer data, pipe break data, accounting records related to asset depreciation, operation and maintenance, and current forecasted capital improvement plans. CONSULTANT will analyze the collected data to develop a preliminary asset register (including underground assets). The preliminary asset register will be developed in Microsoft Excel format and will include information (as available) such as asset installation date, manufacturer, expected asset life (based on AWWA's useful life estimates tool, 25-30.140 FAC average service life tables for water and wastewater systems, or other available data), anticipated replacement year, original install costs, replacement cost estimates, including source data and record notes.

Task 2. Site Visits and Inspection

CONSULTANT will plan and coordinate with DCDD to visually inspect and record current conditions of assets. CONSULTANT has budgeted one, eight-hour site visit to conduct inspections. Photographs of current conditions and inspection notes will be added to the Reserves Forecast Technical Memorandum as an Appendix for DCDD records in Task 4.

Task 3. Asset Condition Assessment and Updated Asset Registry

CONSULTANT, utilizing AWWA published reference material and tools, will incorporate a level 1 (simple) condition assessment scoring method, focused on estimating remaining useful life and risk or criticality to DCDD operation into the Asset Register, to capture DCDD's qualitative knowledge of the assets physical condition and need for replacement or refurbishment within the next 15-years. CONSULTANT will coordinate with DCDD staff through virtual workshop sessions to score the listed assets, to determine and inform adjustments to the remaining useful life estimates. CONSULTANT has budgeted for up to four virtual two-hour workshop sessions (up to eight hours total) with DCDD staff.

Deliverable 1: Updated Asset Register with Condition Assessment (Microsoft Excel format).

Task 4. Draft CIP and Reserves Technical Memorandum

CONSULTANT will draft a CIP, updated based on results from the condition assessment conducted, to project future capital replacement expenditures over the next 15-year period. CONSULTANT will update DCDD's rate revenue requirements forecast model to incorporate the 15-year CIP to forecast revenue requirements and updated DCDD budget; to evaluate impacts to annual reserve fund balances and provide a summary of the forecast results in a technical memorandum.

Deliverable 2: Draft 15-year CIP (Microsoft Excel format)

Deliverable 3: Draft Reserves Technical Memorandum.

Task 5. Board Presentation

CONSULTANT will present findings to DCDD's Board of Supervisors for review. The CONSULTANT has budgeted to present at one Board of Supervisor meetings. After Board review and approval of the CIP, the Reserves Forecast Technical Memorandum will be finalized.

Deliverable 4: One Draft and Final Board Presentation (Microsoft Power Point and PDF format)

Deliverable 5: Final 15-year CIP (Microsoft Excel Format)

Deliverable 6: Final Reserves Technical Memorandum (PDF Format) along with combined electronic file of all finalized deliverables from previous tasks.

Task 6. Project and Quality Management

CONSULTANT will perform general functions required to maintain the project on schedule, within budget, and that the quality of the work products defined within the scope is consistent with CONSULTANT's standards and OWNER's requirements. CONSULTANT maintains a quality management system on all projects. Technical review is budgeted for project deliverables.

Assumptions

- This Reserve Study may indicate the need for additional rate changes. The Reserve Study will utilize existing DCDD published rates to forecast impacts to annual reserve balances. Additional forecasting for utility rate changes is not included.
- DCDD's revenue forecast model, developed as part of the fiscal year 2024 and 2025 rate study will incorporate the revised 15-year CIP and will be updated to forecast DCDD's annual revenue, expenses, and reserve balances. Any additional reconfiguration is not included.
- Field inspections for purposes of asset condition assessments are visual only and do not include an inspection of equipment or areas that are normally inaccessible or require any inspection equipment or tools.
- DCDD will provide any available requested information necessary to complete the tasks above. DCDD will provide data in Excel format or a file format that can be converted to Excel. The data will be provided within two weeks of the request.

- Project meetings with DCDD are planned to be held virtually, unless specifically stated as in-person.
- One project team member is budgeted to attend the Board of Supervisor Meeting in-person for the Board presentation.
- Project deliverables will be submitted in digital format (PDF, Microsoft Word, or Microsoft Excel) unless otherwise stated.

Schedule

It is anticipated that the work will take 26 weeks to complete, starting within two weeks of receipt of a formal notice to proceed (NTP). The estimated schedule by task is shown in **Table 1**. CONSULTANT will prepare an updated detailed schedule within the first 30 calendar days after NTP.

Table 1 – Anticipated Schedule for the Reserve Study

Task Description	Duration from Start
Subtask 1 – Collect and Analyze Data to Develop Asset Registry	6 weeks
Subtask 2 – Site Visit and Inspection	8 weeks
Subtask 3 – Asset Condition Assessment	16 weeks
Subtask 4 – Draft Capital Improvement Plan and Reserves Technical Memorandum	20 weeks
Subtask 5 – Board Presentation	26 weeks
Subtask 6 – Project and Quality Management	26 weeks

Compensation and Payment

Compensation for this Task Order 9 described herein shall be made on a lump sum basis. The lump sum amount is **$93,710**. For invoice purposes only, the budget breakdown is shown in **Exhibit-A** attached. CONSULTANT will submit monthly invoices based on the percentage of the work completed by task during the period of the invoice.

We look forward to completing this task for DCDD.

Sincerely,

Leslie Samel

Leslie Samel, P.E.
Vice President
CDM Smith Inc.

Cc: Krishna Cole, PE
James Overton, PE, PMP
David Ponitz, PE

Exhibit A_Budget_DCDD_Reserve Study

DCDD Utility Reserve Study

	Officer /Grade 10	Grade 9	Grade 8	Grade 7	Grade 6	Grade 4	Grade 3	Admin	Total Hours	Labor Cost
CDM Smith Billing Rates	$300	$275	$250	$220	$190	$150	$125	$100		
Task 1 - Collect, Analyze Data and Preliminary Asset Registry			2	16	2	16	120		156	$21,800
Task 2 - Site Visits and Inspection				13			27		40	$6,235
Task 3 - Asset Condition Assessment and Updated Asset Registry		1	1	24	2		32		60	$10,185
Task 4 - Draft 15-Year CIP and Reserves Forecast Memo		2	7	53	6		67	4	139	$23,875
Task 5 - Board Presentation		3	9	47	6		23	4	92	$17,830
Task 6 - Project and Quality Management	2	2	6	30	4		6	28	78	$13,560
DCDD Reserve Study	**2**	**8**	**25**	**183**	**20**	**16**	**275**	**36**	**565**	**$93,485**
Other Direct Costs										**$225**
PROJECT TOTAL										**$93,710**

C.

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Fax (561) 994-5823
www.graucpa.com

October 17, 2025

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

We are pleased to confirm our understanding of the services we are to provide Dunes Community Development District, Flagler County, Florida ("the District") for the fiscal year ended September 30, 2025. We will audit the financial statements of the governmental activities, business-type activities, and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Dunes Community Development District as of and for the fiscal year ended September 30, 2025. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2025 audit.

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

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

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

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

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

We have also been engaged to report on supplementary information other than RSI that accompanies the District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

2) Schedule of expenditures of federal awards and state financial assistance (if applicable)

Audit Objectives

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

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

Audit of Major Program Compliance

If it is determined to be needed, our audit of the District's major federal award program(s) and state financial assistance compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; the Uniform Guidance, and Chapter 10.550, Rules of the Auditor General, and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance and Chapter 10.550, Rules of the Auditor General and other procedures we consider necessary to enable us to express such an opinion on major federal award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance and Chapter 10.550, Rules of the Auditor General requires that we also plan and perform the audit to obtain reasonable assurance about whether material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major federal award programs and state financial assistance, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the entity's compliance based on the audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, Uniform Guidance, and Chapter 10.550, Rules of the Auditor General will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the entity's compliance with the requirements of the federal programs and state projects as a whole.

As part of a compliance audit in accordance with GAAS, Government Auditing Standards, and Chapter 10.550, Rules of Auditor General, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

Our procedures will consist of determining major federal programs and state financial assistance, performing the applicable procedures described in the U.S. Office of Management and Budget OMB Compliance Supplement and State Projects Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs, and performing such other procedures as we consider necessary in the circumstances. The purpose of those procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance Chapter 10.550, Rules of the Auditor General.

Also, as required by the Uniform Guidance and Chapter 10.550, Rules of Auditor General, we will obtain an understanding of the entity's internal control over compliance relevant to the audit in order to design and perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the entity's major federal award programs. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report. However, we will communicate to you, regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we have identified during the audit.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the entity's major federal award programs and state financial assistance, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

Examination Objective

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

Other Services

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

Management Responsibilities

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

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

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

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

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

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

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

Audit Procedures—General

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

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

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

Audit Procedures—Internal Control

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

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

Audit Procedures—Compliance

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

Engagement Administration, Fees, and Other

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

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

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

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

Our fee for these services will not exceed $20,500 for the September 30, 2025 audit, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued. The Federal compliance audit fee is $5,000 (if applicable).

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

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

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

This agreement may be renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

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

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2022 peer review report accompanies this letter.

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

Very truly yours,

Grau & Associates

____
Antonio J. Grau

RESPONSE:

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

By: ____

Title: ____

Date: ____

FICPA
Florida Institute of Certified Public Accountants

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

AICPA Peer Review Program

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

March 17, 2023

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

Dear Antonio Grau:

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

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114 Review Number: 594791

D.

- Engineer Report

<u>Standby, Emergency Pumps – Lift Station (LS) Rehabilitation</u>

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. <u>Received delivery of Xylem-Flygt pump equipment. Received electrical control panel equipment on 10.23.25. Contractor (RCM) tentatively scheduled to perform installation during week of November 17-21, 2025.</u>

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. <u>Nothing new to report.</u>

<u>Reclaimed System – Damage / FEMA/ FDEM Grant Activities</u>

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. <u>FDEM recommended reimbursement for management costs (Cat Z) in the amount of $10,913.21. The next step in closing out this project is the acceptance of the variance report. DCDD accepted the variance report with revised amount on 10.23.25. According to Grants Portal as of 10/21/25, the reclaimed main relocation project (Cat F) has moved past Environmental and Historic Preservation review and is currently pending recipient closeout final review.</u>

<u>Intersection Improvements Hammock Dunes Parkway and Camino del Mar</u>

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. <u>Project schedule is approximately 98% complete with project expenditures earned to date at 81%. Contractor's Two-week look ahead schedule includes asphalt deficiency repairs, permanent pavement markings, and outstanding inspection findings items. Certification of Substantial Completion for project was issued on 11.1.2025. Final traffic configuration is currently in place. Asphalt repairs to be performed at night are scheduled to be performed on Wednesday 11.5.25.</u>

<u>Hurricane Milton 4834DR-FL: FEMA Public Assistance Activities</u>

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. Nothing new to report.

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 will 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 awaiting receipt of 30% Design Phase submittal.

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 completed and approved by FDEP. Staff received video record for sanitary sewer collection system – currently reviewing for acceptance. Preliminary sanitary lift station start-up performed on 11.3.25. Outstanding items remaining for completion prior to acceptance and certification of sewer collection system.

E.

FISCAL YEAR 2026 TOLL REVENUES

	REVENUES						VEHICLES TRIPS						$/VEHICLE
MONTH	CASH	BRIDGE PASS	% CASH/ BPASS	TOTAL MONTHLY COLLECTIONS	PREVIOUS YEAR COLLECTIONS	% CHANGE FROM PRIOR YEAR	TOTAL	PREVIOUS YEAR VEHICLES	% CHANGE FROM PRIOR YEAR	CASH	BRIDGE PASS	TURN ARND/ VIOLATION/ EMPLOYEE	
OCTOBER 2025	$ 90,911.00	$ 115,408.75	78.77%	$ 206,319.75	$ 170,854.75	20.76%	182,353	167,744	8.71%	29,575	149,700	3,078	$ 1.131431
NOVEMBER 2025			#DIV/0!	$ -	$ 215,073.50	-100.00%	0	184,780	-100.00%				#DIV/0!
DECEMBER 2025			#DIV/0!	$ -	$ 205,283.50	-100.00%	0	179,072	-100.00%				#DIV/0!
JANUARY 2026			#DIV/0!	$ -	$ 197,136.50	-100.00%	0	179,075	-100.00%				#DIV/0!
FEBRUARY 2026			#DIV/0!	$ -	$ 209,221.75	-100.00%	0	182,385	-100.00%				#DIV/0!
MARCH 2026			#DIV/0!	$ -	$ 253,164.00	-100.00%	0	210,563	-100.00%				#DIV/0!
APRIL 2026			#DIV/0!	$ -	$ 246,706.50	-100.00%	0	207,511	-100.00%				#DIV/0!
MAY 2026			#DIV/0!	$ -	$ 238,308.50	-100.00%	0	198,256	-100.00%				#DIV/0!
JUNE 2026			#DIV/0!	$ -	$ 236,329.50	-100.00%	0	188,665	-100.00%				#DIV/0!
JULY 2026			#DIV/0!	$ -	$ 250,008.75	-100.00%	0	196,371	-100.00%				#DIV/0!
AUGUST 2026			#DIV/0!	$ -	$ 218,278.25	-100.00%	0	182,421	-100.00%				#DIV/0!
SEPTEMBER 2026			#DIV/0!	$ -	$ 188,696.50	-100.00%	0	167,118	-100.00%				#DIV/0!
					$ 2,629,062.00			2,243,961					
TOTALS=	$ 90,911.00	$ 115,408.75		$ 206,319.75			182,353			29,575	149,700	3,078	
PERCENT OF TOTAL=	44.1%	55.9%		Previous YTD=	$ 170,854.75		Previous YTD=	167,744		16.2%	82.1%	1.7%	
				Increase/Decrease %=	21%		Increase/Decrease %=	8.71%					
CURRENT FY AVERAGES=	$ 90,911.00	$ 115,408.75	#DIV/0!	$ 17,193.31			15,196			29,575	149,700	3,078	#DIV/0!
12 MONTH PROJECTION=	$ 1,090,932.00	$ 1,384,905.00		$ 206,319.75			182,353			354,900	1,796,400	36,936	
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
FY 26 BUDGETED PROJECTION=	$ 2,725,000												
	12345	=Revised number											

F.

DUNES COMMUNITY DEVELOPMENT DISTRICT
FY 2026 ADDITIONAL BUDGET ITEMS

ITEM	AUTHORIZED EXPENDITURES	GENERAL	BRIDGE	W&S	STORMWATER	TOTAL	CLASSIFICATION	BOARD MEETING AUTHORIZED/DISCUSSED	NOTES
		FUND CLASSIFICATION							
1	European Village Temporary Fencing		$ 1,400.00			$ 1,400.00		10/10/2025	Ongoing
2									
3									
4									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
	SUB-TOTALS=	**$ -**	**$ 1,400.00**	**$ -**	**$ -**	**$ 1,400.00**			
	UPCOMING ITEMS								
i.	Toll Booth Lane 1 Repaving		$ 30,000.00			$ 30,000.00	O&M		Estimate - Appears to be petroleum spill
ii.	Raise Catch Basin buried by builder 23 IE Pkwy					$ -			
iii.						$ -			
iv.						$ -			
						$ -			
						$ -			
	SUB-TOTALS=	**$ -**	**$ 30,000.00**	**$ -**	**$ -**	**$ 30,000.00**			
	GRAND TOTAL ALL IDENTIFIED ITEMS=	**$ -**	**$ 31,400.00**	**$ -**	**$ -**	**$ 31,400.00**			
	POTENTIALLY ABSORBABLE WITH EXISTING BUDGET								
A									
B									
	SUB-TOTALS=	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**			

G.

Dunes

Community Development District

Unaudited Financial Reporting

September 30, 2025

Table of Contents

DUNES COMMUNITY DEVELOPMENT DISTRICT

BALANCE SHEET

September 30, 2025

	General Fund
ASSETS:	
Cash	$18,231
Investments-Raymond James	$31,296
Investments-SBA	$2
Prepaids	$1,505
TOTAL ASSETS	**$51,034**
LIABILITIES AND FUND BALANCES:	
Liabilities:	
Accounts Payable	$3,692
Due to Other Funds	$32,973
Accrued Wages Payable	$7,179
TOTAL LIABILITIES	**$43,844**
Fund Balances:	
Unassigned	$5,685
TOTAL FUND BALANCES	**$7,190**
TOTAL LIABILITIES & FUND BALANCE	**$51,034**

DUNES COMMUNITY DEVELOPMENT DISTRICT

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the Period Ended September 30, 2025

EXPENSE CODE	DESCRIPTION	GENERAL FUND BUDGET	PRORATED BUDGET THRU 09/30/25	ACTUAL THRU 09/30/25	VARIANCE
REVENUES:					
001.300.31900.10000	Maintenance Taxes	$378,070	$378,070	$378,070	($0)
001.300.36100.11000	Interest Income	$2,500	$2,500	$4,434	$1,934
TOTAL REVENUES		**$380,570**	**$380,570**	**$382,504**	**$1,934**
EXPENDITURES:					
Administrative					
001.310.51300.11000	Supervisor Fees	$14,000	$14,000	$11,200	$2,800
001.310.51300.21000	FICA Expense	$1,071	$1,071	$857	$214
001.310.51300.31100	Engineering/Software Services	$15,000	$15,000	$22,618	($7,618)
001.310.51300.31500	Attorney	$25,000	$25,000	$19,514	$5,486
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	$10,805	$10,805	($0)
001.310.51300.35100	Computer Time	$1,050	$1,050	$1,050	$0
001.310.51300.40000	Travel Expenses	$1,000	$1,000	$0	$1,000
001.310.51300.42000	Postage & Express Mail	$4,000	$4,000	$3,326	$674
001.310.51300.42500	Printing	$2,500	$2,500	$1,809	$691
001.310.51300.45000	Insurance	$35,012	$35,012	$30,599	$4,413
001.310.51300.48000	Advertising Legal & Other	$2,000	$2,000	$5,866	($3,866)
001.310.51300.49000	Bank Charges	$1,000	$1,000	$462	$538
001.310.51300.49100	Contingencies	$9,000	$9,000	$7,050	$1,950
001.310.51300.51000	Office Supplies	$2,000	$2,000	$629	$1,371
001.310.51300.54000	Dues, Licenses & Subscriptions	$1,000	$1,000	$175	$825
001.320.53800.12000	Salaries	$115,108	$115,108	$133,647	($18,539)
001.320.53800.21000	FICA Taxes	$10,567	$10,567	$10,091	$476
001.320.53800.22000	Pension Expense	$11,511	$11,511	$12,448	($937)
001.320.53800.23000	Health Insurance Benefits	$17,899	$17,899	$15,350	$2,549
001.320.53800.24000	Workers Comp Insurance	$1,330	$1,330	$1,693	($363)
001.320.53800.64000	Capital Improvements	$35,000	$35,000	$0	$35,000
TOTAL ADMINISTRATIVE		**$339,453**	**$339,453**	**$315,483**	**$23,970**
General System Maintenance					
001.320.53800.46200	Landscaping	$35,000	$35,000	$52,467	($17,467)
001.320.53800.46000	Building Maintenance	$35,000	$35,000	$57,453	($22,453)
001.320.53800.46300	Tree & Shrub Removal	$2,500	$2,500	$2,750	($250)
001.320.53800.49300	R&R-Equipment	$500	$500	$0	$500
TOTAL GENERAL SYSTEM MAINTENANCE		**$73,000**	**$73,000**	**$112,670**	**($39,670)**
TOTAL EXPENDITURES		**$412,453**	**$412,453**	**$428,153**	**($15,700)**
Excess (deficiency) of revenues over (under) expenditures		**($31,882)**	**($31,882)**	**($45,649)**	**($13,766)**
Other Financing Sources/(Uses)					
001.300.36900.10200	Non-Operating Revenue	$83,927	$83,927	$0	($83,927)
001.300.38100.10000	Interfund Transfer (From Bridge Fund)	$0	$0	$0	$0
001.320.53800.64000	Capital Improvements	($52,045)	($52,045)	$0	($52,045)
TOTAL OTHER FINANCING SOURCES/(USES)		**$31,882**	**$31,882**	**$0**	**($135,972)**
Net change in fund balance		**$0**	**$0**	**($45,649)**	**($149,739)**
FUND BALANCE - BEGINNING		**$0**		**$52,839**	
FUND BALANCE - ENDING		**$0**		**$7,190**	

DUNES COMMUNITY DEVELOPMENT DISTRICT

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the Period Ended September 30, 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	$199	$4,434
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**	**$199**	**$382,504**
EXPENDITURES:														
Administrative														
001.310.51300.11000	Supervisor Fees	$800	$800	$1,000	$1,000	$800	$1,000	$1,000	$800	$1,200	$1,000	$1,000	$800	$11,200
001.310.51300.21000	FICA Expense	$61	$61	$77	$77	$61	$77	$77	$61	$92	$77	$77	$61	$857
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	$4,992	$19,514
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	$900	$10,805
001.310.51300.35100	Computer Time	$88	$88	$88	$88	$88	$88	$88	$88	$88	$88	$88	$88	$1,050
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	$90	$3,326
001.310.51300.42500	Printing	$74	$144	$113	$116	$75	$107	$229	$74	$142	$167	$451	$120	$1,809
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	$2,550	$30,599
001.310.51300.48000	Advertising Legal & Other	$37	$0	$0	$0	$668	$0	$599	$0	$0	$537	$3,989	$37	$5,866
001.310.51300.49000	Bank Charges	$50	$42	$60	$50	$0	$50	$0	$25	$25	$60	$36	$64	$462
001.310.51300.49100	Contingencies	$478	$501	$544	$451	$501	$499	$725	$549	$1,173	$725	$83	$820	$7,050
001.310.51300.51000	Office Supplies	$25	$25	$25	$25	$25	$25	$0	$0	$479	$0	$0	$0	$629
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	$16,422	$133,647
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	$1,251	$10,091
001.320.53800.22000	Pension Expense	$1,434	$868	$853	$864	$865	$870	$873	$1,333	$885	$890	$901	$1,812	$12,448
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	$1,499	$15,350
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**	**$28,920**	**$31,506**	**$315,483**
General System Maintenance														
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	$3,791	$52,467
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	$1,902	$57,453
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**	**$5,693**	**$112,670**
TOTAL EXPENDITURES		**$61,046**	**$34,763**	**$32,033**	**$38,391**	**$24,925**	**$25,755**	**$26,414**	**$36,963**	**$44,263**	**$32,986**	**$33,415**	**$37,199**	**$428,153**
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)**	**($33,196)**	**($37,000)**	**($45,649)**
Other Financing Sources/(Uses)														
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)**	**($33,196)**	**($37,000)**	**($45,649)**

DUNES COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF NET POSITION - PROPRIETARY FUNDS

September 30, 2025

	Water, Sewer and Effluent Reuse Enterprise Fund	Intracoastal Waterway Bridge Enterprise Fund	Stormwater Fee Enterprise Fund	Total
ASSETS:				
Current Assets:				
Cash and Cash Equivalents:				
Cash - Operating Account	$186,280	$282,895	$119,145	$588,320
Cash - On Hand	---	$2,800	---	$2,800
Petty Cash	---	$3,910	---	$3,910
Investments:				
State Board - Surplus Funds	$519,353	$368,636	$322,423	$1,210,413
Raymond James - Enhanced Savings	$2,313,579	$5,357,829	$334,158	$8,005,566
Raymond James - Certificate of Deposit	---	$4,936,758	---	$4,936,758
Raymond James - Money Market Sweep	$625	$0	---	$625
Receivables				
Utility Billing	$419,018	---	---	$419,018
Utility Billing-Unbilled AR	$194,500	---	---	$194,500
FSA Receivable	---	$23,378	---	$23,378
Due from Other Sources	$87,079	---	---	$87,079
Due from Other Funds	$1,650	$34,791	$300	$36,741
Noncurrent Assets:				
Prepaids	$16,008	$5,305	$1,294	$22,607
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	**$30,096,958**	**$19,773,669**	**$777,320**	**$50,647,947**
LIABILITIES:				
Current Liabilities:				
Accounts Payable	$295,046	$466,126	$8,419	$769,591
Due to Other	---	---	---	$0
Due to Other Funds	$3,328	---	$441	$3,768
Due to Pension Fund	---	---	---	$0
Accrued Wages Payable	$57,571	$36,877	---	$94,447
Noncurrent Liabilities:				
Prepaid Connection Fees	$629,153	---	---	$629,153
Deferred Toll Revenue	---	$515,516	---	$515,516
TOTAL LIABILITIES	**$985,096**	**$1,018,519**	**$8,860**	**$2,012,475**
NET POSITION				
Net Invested in Capital Assets	$26,357,866	$8,757,367	$0	$35,115,233
Restricted for Renewal and Replaccement	$2,353,996	$9,747,783	$0	$12,101,779
Unrestricted	$400,000	$250,000	$754,695	$1,404,695
TOTAL NET POSITION	**$29,111,861**	**$18,755,150**	**$754,695**	**$48,621,706**

(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 September 30, 2025

EXPENDITURE CODE	DESCRIPTION	WATER/SEWER FUND BUDGET	PRORATED BUDGET THRU 09/30/25	ACTUAL THRU 09/30/25	VARIANCE
OPERATING REVENUES:					
041.300.34300.30000	Water Revenue	$1,245,941	$1,245,941	$1,201,174	($44,767)
041.300.34300.50000	Sewer Revenue	$1,101,842	$1,101,842	$1,075,798	($26,043)
041.300.34300.76000	Irrigation/Effluent	$1,876,334	$1,876,334	$1,840,057	($36,277)
041.300.34300.10000	Meter Fees	$25,000	$25,000	$48,377	$23,377
041.300.34300.10100	Connection Fees - W, S & I (75 units)	$23,000	$23,000	$27,720	$4,720
041.300.36900.10000	CPC Effluent Agreement	$40	$40	$0	($40)
041.300.34900.10200	Backflow Preventor/Misc.	$2,504	$2,504	$3,098	$594
041.300.33700.30000	Grant Income	$0	$0	$0	$0
041.300.36900.10000	Misc. Income / Penalty	$20,000	$20,000	$24,654	$4,654
TOTAL OPERATING REVENUES		**$4,294,661**	**$4,294,661**	**$4,220,879**	**($73,783)**
OPERATING EXPENSES					
Administrative					
041.310.51300.31100	Engineering	$50,000	$50,000	$36,133	$13,868
041.310.51300.31500	Attorney	$10,000	$10,000	$280	$9,720
041.310.51300.32200	Annual Audit	$8,100	$8,100	$7,355	$745
041.310.51300.34000	Management Fees	$24,311	$24,311	$24,311	($0)
041.310.51300.40000	Travel Expenses	$16,000	$16,000	$14,291	$1,709
041.310.51300.42000	Postage & Express Mail	$4,000	$4,000	$4,175	($175)
041.310.51300.42500	Printing & Mailing Utility Bills	$15,000	$15,000	$15,200	($200)
041.310.51300.48000	Advertising Legal & Other	$2,000	$2,000	$2,360	($360)
041.310.51300.49000	Bank Charges	$1,000	$1,000	$176	$824
041.310.51300.49100	Contingencies	$7,000	$7,000	$8,927	($1,927)
041.310.51300.51000	Office Supplies and Equipment	$13,000	$13,000	$12,393	$607
041.310.51300.54000	Dues, Licenses & Subscriptions	$11,000	$11,000	$12,869	($1,869)
041.310.51300.54200	Permits Fees WTP & WWTP	$10,000	$10,000	$6,600	$3,400
041.310.51300.55000	Land Leases & Easement Fees	$14,000	$14,000	$14,857	($857)
041.310.53600.12000	Salaries, including Overtime	$1,067,487	$1,067,487	$1,168,383	($100,896)
041.310.53600.21000	FICA Taxes	$97,995	$97,995	$88,191	$9,804
041.310.53600.22000	Pension Plan	$106,749	$106,749	$92,979	$13,770
041.310.53600.23000	Insurance Benefits (Medical)	$165,993	$165,993	$124,412	$41,582
041.310.53600.24000	Workers Compensation Insurance	$12,339	$12,339	$14,931	($2,592)
041.310.53600.25000	Unemployment Benefits	$1,000	$1,000	$0	$1,000
041.310.53600.25000	Bad Debt Expense	$1,000	$1,000	$0	$1,000
041.310.53600.41000	Telephone	$52,000	$52,000	$59,193	($7,193)
041.310.53600.41002	Payment Processing Service	$16,000	$16,000	$18,140	($2,140)
041.310.53600.44000	Equipment Rentals & Leases	$10,000	$10,000	$11,744	($1,744)
041.310.53600.45000	Insurance	$192,565	$192,565	$168,295	$24,270
041.310.53600.46100	Repair and Maintenance for Vehicles	$15,000	$15,000	$33,323	($18,323)
041.310.53600.52000	Supplies/Equipment General	$5,000	$5,000	$2,053	$2,947
041.310.53600.52010	Tools	$4,000	$4,000	$2,142	$1,858
041.310.53600.52055	Uniforms/Supplies/Services	$20,000	$20,000	$22,635	($2,635)
041.310.53600.52100	Fuel for Vehicles	$16,000	$16,000	$12,347	$3,653
041.310.53600.54100	Training & Travel Expenses	$7,000	$7,000	$4,754	$2,246
TOTAL ADMINISTRATIVE		**$1,975,539**	**$1,975,539**	**$1,983,447**	**($7,908)**

DUNES COMMUNITY DEVELOPMENT DISTRICT

Water and Sewer Fund-Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended September 30, 2025

EXPENDITURE CODE	DESCRIPTION	WATER/SEWER FUND BUDGET	PRORATED BUDGET THRU 09/30/25	ACTUAL THRU 09/30/25	VARIANCE
Water System					
041.320.53600.34800	Water Quality Testing	$25,000	$25,000	$25,992	($992)
041.320.53600.43000	Electric	$149,000	$149,000	$129,904	$19,096
041.320.53600.43100	Bulk Water Purchases	$30,000	$30,000	$2,655	$27,345
041.320.53600.44000	Equipment Rentals & Leases	$500	$500	$0	$500
041.320.53600.46000	Plant Maintenance Repair and Equipment	$280,000	$280,000	$243,231	$36,769
041.320.53600.46050	Distribution System Maintenance Repair and Equip.	$49,000	$49,000	$59,615	($10,615)
041.320.53600.52000	Plant Operating Supplies	$25,000	$25,000	$14,445	$10,555
041.320.53600.52200	Chlorine & Other Chemicals	$350,000	$350,000	$344,355	$5,645
041.320.53600.61000	Meters New & Replacement	$60,000	$60,000	$34,113	$25,887
TOTAL WATER SYSTEM		**$968,500**	**$968,500**	**$854,309**	**$114,191**
Sewer System					
041.330.53600.34800	Water Quality Testing	$28,000	$28,000	$16,662	$11,338
041.330.53600.34900	Sludge Disposal	$190,000	$190,000	$82,179	$107,821
041.330.53600.43000	Electric	$100,000	$100,000	$77,580	$22,420
041.330.53600.44000	Equipment Rentals & Leases	$1,000	$1,000	$0	$1,000
041.330.53600.46000	Plant Maintenance Repair and Equipment	$160,000	$160,000	$207,680	($47,680)
041.330.53600.46050	Collection System Maintenance Repair and Equip.	$25,000	$25,000	$18,445	$6,555
041.330.53600.46075	Lift Station Repair and Maintenance	$50,000	$50,000	$45,613	$4,387
041.330.53600.52000	Plant Operating Supplies	$12,000	$12,000	$4,725	$7,275
041.330.53600.52200	Chlorine & Other Chemicals	$60,000	$60,000	$51,808	$8,192
TOTAL SEWER SYSTEM		**$626,000**	**$626,000**	**$504,693**	**$121,307**
Irrigation System					
041.340.53600.34800	Water Quality Testing	$500	$500	$0	$500
041.340.53600.43000	Electric	$66,000	$66,000	$66,287	($287)
041.340.53600.43300	Effluent (Reclaimed Water) Purchases	$180,000	$180,000	$222,962	($42,962)
041.340.53600.44000	Equipment Rentals & Leases	$35,000	$35,000	$20,229	$14,771
041.340.53600.46000	Plant Maintenance Repair and Equipment	$120,000	$120,000	$156,417	($36,417)
041.340.53600.46050	Distribution System Maintenance Repair/Equip.	$48,000	$48,000	$46,455	$1,545
041.340.53600.61000	Meters New & Replacement	$60,000	$60,000	$3,471	$56,529
TOTAL IRRIGATION SYSTEM		**$509,500**	**$509,500**	**$515,822**	**($6,322)**
TOTAL OPERATING EXPENSES		**$4,079,539**	**$4,079,539**	**$3,858,271**	**$221,268**
OPERATING INCOME (LOSS)		**$215,123**	**$215,123**	**$362,608**	**$147,485**
NON OPERATING REVENUE (EXPENSES)					
041.300.36900.10200	Non Operating Revenue - Capital Expansion	$1,319,170	$1,319,170	$0	($1,319,170)
041.300.33700.30000	FEMA Funding	$0	$0	$7,175	$7,175
041.300.22300.10000	Connection Fees - W/S	($20,000)	($20,000)	$0	$20,000
041.300.36100.10000	Interest Income	$170,000	$170,000	$101,901	($68,099)
041.310.51300.64000	Capital Improvements	($1,397,000)	($1,397,000)	($846,394)	$550,606
041.310.51300.63100	Renewal and Replacement	($287,293)	($287,293)	$0	($287,293)
041.300.58100.10000	Contribution to General Fund	$0	$0	$0	$0
TOTAL NON OPERATING REVENUE (EXPENSES)		**($215,123)**	**($215,123)**	**($737,318)**	**($1,096,781)**
CHANGE IN NET POSITION		**($0)**	**($0)**	**($374,710)**	**($1,391,831)**
TOTAL NET POSITION - BEGINNING		$0		**$29,486,571**	
TOTAL NET POSITION - ENDING		**($0)**		**$29,111,861**	

DUNES COMMUNITY DEVELOPMENT DISTRICT

Water and Sewer Fund-Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended September 30, 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	$97,301	$1,201,174
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	$85,916	$1,075,798
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	$178,226	$1,840,057
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	$5,869	$48,377
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	$4,500	$27,720
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	$480	$3,098
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	$1,775	$24,654
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**	**$374,066**	**$4,220,879**
OPERATING EXPENSES														
Administrative														
041.310.51300.31100	Engineering	$0	$825	$0	$2,181	$2,454	$685	$1,040	$0	$0	$28,243	$300	$405	$36,133
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	$2,026	$24,311
041.310.51300.40000	Travel Expenses	$925	$2,293	$1,308	$1,388	$1,154	$800	$800	$1,360	$1,623	$966	$800	$874	$14,291
041.310.51300.42000	Postage & Express Mail	$255	$485	$353	$334	$434	$442	$204	$688	$188	$474	$284	$34	$4,175
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	$1,967	$15,200
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	$14	$8,927
041.310.51300.51000	Office Supplies and Equipment	$2,641	$565	$739	$735	$1,807	$692	$1,013	$939	$1,183	$1,189	$261	$631	$12,393
041.310.51300.54000	Dues, Licenses & Subscriptions	$2,448	$1,524	$496	$690	$3,448	$470	$1,128	$496	$448	$449	$979	$294	$12,869
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	$14,857	$14,857
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	$136,942	$1,168,383
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	$10,290	$88,191
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	$11,154	$92,979
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	$12,743	$124,412
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	$5,040	$59,193
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	$1,571	$18,140
041.310.53600.44000	Equipment Rentals & Leases	$1,107	$565	$795	$462	$903	$3,606	$542	$1,061	$471	$770	$710	$751	$11,744
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	$14,025	$168,295
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	$1,542	$33,323
041.310.53600.52000	Supplies/Equipment General	$260	$157	$72	$412	$0	$354	$95	$82	$157	$416	$32	$15	$2,053
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	$1,106	$22,635
041.310.53600.52100	Fuel for Vehicles	$1,295	$1,151	$892	$885	$1,070	$892	$1,016	$1,063	$690	$920	$1,338	$1,134	$12,347
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**	**$217,413**	**$1,983,447**

DUNES COMMUNITY DEVELOPMENT DISTRICT

Water and Sewer Fund-Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended September 30, 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
Water System														
041.320.53600.34800	Water Quality Testing	$4,193	$651	$434	$1,041	$725	$6,231	$3,740	$569	$2,524	$1,186	$461	$4,236	$25,992
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	$11,005	$129,904
041.320.53600.43100	Bulk Water Purchases	$2,581	$6	$7	$7	$5	$9	$8	$7	$0	$14	$7	$5	$2,655
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	$13,056	$243,231
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	$16,794	$59,615
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	$1,443	$14,445
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	$22,919	$344,355
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**	**$69,458**	**$854,309**
Sewer System														
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	$1,299	$16,662
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	$6,589	$77,580
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	$11,489	$207,680
041.330.53600.46050	Collection System Maintenance Repair and Equi	$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	$383	$4,725
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	$16,931	$51,808
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**	**$36,693**	**$504,693**
Irrigation System														
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	$5,367	$66,287
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	$17,778	$222,962
041.340.53600.44000	Equipment Rentals & Leases	$0	$0	$0	$0	$0	$0	$3,511	$4,137	$3,740	$4,056	$2,470	$2,318	$20,229
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	$2,530	$156,417
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	$18,742	$46,455
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**	**$46,735**	**$515,822**
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**	**$3,768**	**$362,608**
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**	**$370,299**	**$3,858,271**
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**	**$3,768**	**$362,608**
NON OPERATING REVENUE (EXPENSES)														
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	$7,175	$7,175
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	$9,129	$101,901
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)	($180,464)	($846,394)
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)**	**($164,160)**	**($737,318)**
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**	**($160,392)**	**($374,710)**

DUNES COMMUNITY DEVELOPMENT DISTRICT

Bridge Fund - Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended September 30, 2025

EXPENSE CODE	DESCRIPTION	BRIDGE FUND BUDGET	PRORATED BUDGET THRU 09/30/25	ACTUAL THRU 09/30/25	VARIANCE
OPERATING REVENUES:					
042.300.34900.10000	Toll Collections/Book Sales	$2,725,000	$2,725,000	$2,694,406	($30,594)
042.300.36900.10000	Miscellaneous Income	$30,000	$30,000	$30,724	$724
TOTAL OPERATING REVENUES		**$2,755,000**	**$2,755,000**	**$2,725,131**	**($29,869)**
OPERATING EXPENSES					
Administrative					
042.310.51300.31100	Engineering	$5,000	$5,000	$16,628	($11,628)
042.310.51300.31500	Attorney	$5,000	$5,000	$0	$5,000
042.310.51300.32200	Annual Audit	$6,300	$6,300	$6,665	($365)
042.310.51300.34000	Management Fees	$18,908	$18,908	$18,908	$0
042.310.51300.49000	Bank Charges	$3,000	$3,000	$3,638	($638)
042.310.51300.49100	Contingencies	$5,000	$5,000	$995	$4,005
TOTAL ADMINISTRATIVE		**$43,208**	**$43,208**	**$46,834**	**($3,626)**
Toll Facility					
042.320.54900.12000	Salaries	$787,564	$787,564	$774,984	$12,580
042.320.54900.21000	FICA Taxes	$68,915	$68,915	$58,609	$10,305
042.320.54900.22000	Pension Plan	$56,641	$56,641	$48,919	$7,722
042.320.54900.23000	Insurance Benefits (Medical)	$88,076	$88,076	$74,353	$13,723
042.320.54900.24000	Workers Compensation Insurance	$6,547	$6,547	$8,235	($1,688)
042.320.54900.34300	Contractual Support	$86,000	$86,000	$118,168	($32,168)
042.320.54900.34500	Payroll Processing Fee	$38,000	$38,000	$39,537	($1,537)
042.320.54900.34600	Credit Card Processing Fee	$58,000	$58,000	$87,842	($29,842)
042.320.54900.40000	Travel Expenses	$500	$500	$0	$500
042.320.54900.41000	Telephone	$15,000	$15,000	$14,191	$809
042.320.54900.42500	Printing	$8,000	$8,000	$2,998	$5,002
042.320.54900.43000	Utility Services	$23,000	$23,000	$25,089	($2,089)
042.320.54900.45000	Insurance	$175,059	$175,059	$152,996	$22,063
042.320.54900.46000	Repairs & Maintenance	$130,000	$130,000	$92,775	$37,225
042.320.54900.46002	Repairs & Maintenance-Parkway	$200,000	$200,000	$281,219	($81,219)
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	$4,500	$4,739	($239)
042.320.54900.52000	Operating Supplies	$22,000	$22,000	$19,919	$2,081
TOTAL TOLL FACILITY		**$1,798,801**	**$1,798,801**	**$1,834,972**	**($36,170)**
TOTAL OPERATING EXPENSES		**$1,842,010**	**$1,842,010**	**$1,881,806**	**($39,796)**
OPERATING INCOME (LOSS)		**$912,990**	**$912,990**	**$843,325**	**($69,666)**
NON OPERATING REVENUE (EXPENSES)					
042.300.36900.10200	Non Operating Revenue - Capital Expansion	$832,010	$832,010	$0	($832,010)
042.300.36100.11000	Interest Income	$450,000	$450,000	$500,628	$50,628
042.320.54900.64000	Capital Improvements	($2,170,000)	($2,170,000)	($1,754,912)	$415,088
042.310.51300.60002	Parkway Capital Expenditures	($25,000)	($25,000)	$0	($25,000)
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)**	**($912,990)**	**($1,254,284)**	**($391,294)**
CHANGE IN NET POSITION		**$0**	**$0**	**($410,960)**	**($460,960)**
TOTAL NET POSITION - BEGINNING		**$0**		**$19,166,110**	
TOTAL NET POSITION - ENDING		**$0**		**$18,755,150**	

DUNES COMMUNITY DEVELOPMENT DISTRICT

Bridge Fund - Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended September 30, 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	$192,620	$2,694,406
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**	**$192,620**	**$2,725,131**
OPERATING EXPENSES														
Administrative														
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	$1,576	$18,908
042.310.51300.49000	Bank Charges	$42	$42	$42	$42	$62	$62	$400	$688	$559	$714	$610	$376	$3,638
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**	**$1,951**	**$46,834**
Toll Facility														
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	$90,046	$774,984
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	$6,875	$58,609
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	$5,508	$48,919
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	$7,088	$74,353
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	$1,826	$118,168
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	$3,212	$39,537
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	$8,179	$87,842
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	$1,863	$14,191
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	$3,247	$25,089
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	$12,750	$152,996
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	$3,926	$92,775
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	$84,423	$281,219
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	$1,687	$19,919
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**	**$230,630**	**$1,834,972**
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**	**$232,581**	**$1,881,806**
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**	**($39,961)**	**$843,325**
NON OPERATING REVENUE (EXPENSES)														
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	$39,935	$500,628
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)	($342,728)	($1,754,912)
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)**	**($302,793)**	**##########**
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)**	**($342,754)**	**($410,960)**

DUNES COMMUNITY DEVELOPMENT DISTRICT

Stormwater Fee Fund - Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended September 30, 2025

EXPENSE CODE	DESCRIPTION	STORMWATER FUND BUDGET	PRORATED BUDGET THRU 09/30/25	ACTUAL THRU 09/30/25	VARIANCE
OPERATING REVENUES:					
043.300.34300.90000	Stormwater Fees	$459,516	$459,516	$469,563	$10,047
043.300.36900.10000	Miscellaneous Income	$0	$0	$0	$0
TOTAL OPERATING REVENUES		**$459,516**	**$459,516**	**$469,563**	**$10,047**
OPERATING EXPENSES					
Administrative					
043.310.51300.31100	Engineering/Software Services	$25,000	$25,000	$15,343	$9,658
043.310.51300.31500	Attorney	$5,000	$5,000	$1,373	$3,627
043.310.51300.32000	Collection Fees, Uncollectable & Early Payment Discount	$1,000	$1,000	$0	$1,000
043.310.51300.32200	Annual Audit	$4,200	$4,200	$5,365	($1,165)
043.310.51300.34000	Management Fees	$5,513	$5,513	$5,513	($1)
043.310.51300.35100	Computer Time	$500	$500	$0	$500
043.310.51300.40000	Travel Expenses	$1,000	$1,000	$0	$1,000
043.310.51300.42000	Postage & Express Mail	$500	$500	$0	$500
043.310.51300.42500	Printing	$500	$500	$0	$500
043.310.51300.45000	Insurance	$35,012	$35,012	$30,599	$4,413
043.310.51300.48000	Advertising Legal & Other	$1,000	$1,000	$0	$1,000
043.310.51300.49000	Other Current Charges	$600	$600	$175	$425
043.310.51300.49100	Contingencies	$5,000	$5,000	$1,774	$3,226
043.310.51300.51000	Office Supplies	$1,000	$1,000	$0	$1,000
043.310.51300.54000	Dues, Licenses & Subscriptions	$1,000	$1,000	$0	$1,000
043.320.53600.12000	Salaries	$103,415	$103,415	$111,402	($7,986)
043.320.53600.21000	FICA Taxes	$9,494	$9,494	$8,389	$1,105
043.320.53600.22000	Pension Expense	$10,342	$10,342	$11,330	($988)
043.320.53600.23000	Health Insurance Benefits	$16,081	$16,081	$13,738	$2,343
043.320.53600.24000	Workers Comp Insurance	$1,195	$1,195	$1,526	($331)
TOTAL ADMINISTRATIVE		**$227,351**	**$227,351**	**$206,527**	**$20,824**
Stormwater System Maintenance					
043.320.53600.43000	Electric (7 Aerators)	$18,000	$18,000	$13,504	$4,496
043.320.53600.46200	Landscaping	$5,000	$5,000	$0	$5,000
043.320.53600.46500	Lake Maintenance	$79,499	$79,499	$65,165	$14,334
043.320.53600.46700	Storm Drain System Maintenance	$60,000	$60,000	$37,317	$22,683
043.320.53600.49300	Repair and Replacement Equipment	$5,000	$5,000	$8,288	($3,288)
043.320.53600.49200	Repair and Replacement Floating Aerators	$10,000	$10,000	$6,402	$3,598
043.320.53600.52100	Grass Carp/Fish-Nuisance Removal	$3,000	$3,000	$2,550	$450
TOTAL STORMWATER SYSTEM MAINTENANCE		**$180,499**	**$180,499**	**$133,225**	**$47,274**
TOTAL OPERATING EXPENSES		**$407,850**	**$407,850**	**$339,752**	**$68,098**
OPERATING INCOME (LOSS)		**$51,666**	**$51,666**	**$129,811**	**$78,146**
NON OPERATING REVENUE (EXPENSES)					
043.300.36900.10200	Non Operating Revenue - Capital Expansion	($16,666)	($16,666)	$0	($16,666)
043.300.36100.10000	Interest Income	$15,000	$15,000	$17,727	$2,727
043.320.54900.64000	Capital Improvements	($50,000)	($50,000)	($12,993)	$37,007
043.320.53600.65000	Renewal and Replacement	$0	$0	$0	$0
TOTAL NON OPERATING REVENUE (EXPENSES)		**($51,666)**	**($51,666)**	**$4,734**	**$23,068**
CHANGE IN NET POSITION		**$0**	**$0**	**$134,546**	**$101,214**
TOTAL NET POSITION - BEGINNING		**$0**		**$620,149**	
TOTAL NET POSITION - ENDING		**$0**		**$754,695**	

DUNES COMMUNITY DEVELOPMENT DISTRICT

Stormwater Fee Fund - Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended September 30, 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	$39,335	$469,563
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**	**$39,335**	**$469,563**
OPERATING EXPENSES														
Administrative														
043.310.51300.31100	Engineering/Software Services	$0	$8,825	$0	$2,181	$2,454	$685	$0	$0	$0	$493	$300	$405	$15,343
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	$459	$5,513
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	$2,550	$30,599
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	$23	$175
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	$13,769	$111,402
043.320.53600.21000	FICA Taxes	$998	$525	$504	$618	$619	$620	$623	$953	$622	$625	$636	$1,048	$8,389
043.320.53600.22000	Pension Expense	$1,374	$815	$794	$809	$809	$810	$813	$1,246	$822	$825	$837	$1,377	$11,330
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	$1,284	$13,738
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**	**$20,914**	**$206,527**
Stormwater System Maintenance														
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	$1,239	$13,504
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	$5,394	$65,165
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	$5,250	$37,317
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	$1,822	$6,402
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**	**$13,705**	**$133,225**
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**	**$34,619**	**$339,752**
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**	**$4,717**	**$129,811**
NON OPERATING REVENUE (EXPENSES)														
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**	**$4,717**	**$134,546**
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**	**$4,717**	**$134,546**

H.

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 September 1, 2025 - September 30, 2025

Fund	*Check Numbers*	*Amount*
General Fund	7054-7062	$16,699.59
Water and Sewer	21359-21424	$224,084.62
Bridge Fund	9387-9421	$447,713.78
Stormwater Fund	177-181	$12,800.61
Total		***$701,298.60***

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
9/04/25	00218	8/26/25	12159	202508	320-53800-46000		*	200.00		
			PEST CONTROL SVCS 08/2025							
		8/26/25	12159	202508	300-20700-10100		*	400.00		
			PEST CONTROL SVCS 08/2025							
		8/26/25	12159	202508	340-53600-46000		*	400.00		
			PEST CONTROL SVCS 08/2025							
		8/26/25	12159	202508	300-13100-10000		*	400.00-		
			PEST CONTROL SVCS 08/2025							
						ABOVE THE REST PEST CONTROL			600.00	007054
9/04/25	00283	9/04/25	90243449	202508	310-51300-31100		*	3,603.75		
			SVCS-08/25 PO#251708							
						CDM SMITH INC			3,603.75	007055
9/04/25	00280	9/02/25	7698	202509	310-51300-49100		*	146.00		
			WEB MAINT-SEPT 2025							
						VGLOBALTECH			146.00	007056
9/04/25	00141	8/26/25	85866950	202509	320-53800-46000		*	1,143.11		
			SVCS-SEPT 2025							
		8/26/25	85869140	202509	320-53800-46000		*	375.90		
			SVCS-SEPT 2025							
						WM CORPORATE SERVICES INC.			1,519.01	007057
9/11/25	00109	9/01/25	768	202509	310-51300-34000		*	900.42		
			MGMT FEES - SEPT 2025							
		9/01/25	768	202509	310-51300-35100		*	87.50		
			INFORMATION TECHNOLOGY							
		9/01/25	768	202509	310-51300-42000		*	89.62		
			POSTAGE							
		9/01/25	768	202509	310-51300-42500		*	120.00		
			COPIES							
						GOVERNMENTAL MANAGEMENT SERVICES			1,197.54	007058
9/11/25	00315	9/01/25	9937	202509	320-53800-46200		*	1,800.00		
			SVCS SEPT 2025							
						LAWN ENFORCEMENT AGENCY INC			1,800.00	007059
9/18/25	00129	8/31/25	8361	202509	310-51300-31500		*	1,853.41		
			SVCS THRU 09/09/25							
						CHIUMENTO LAW PLLC			1,853.41	007060
9/18/25	00307	8/31/25	00730160	202508	310-51300-48000		*	3,988.64		
			LEGAL AD#11520497							
						GANNETT FLORIDA LOCALIQ			3,988.64	007061

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
9/18/25	00315	9/09/25	10091	202509	320-53800-46200		*	1,991.24		
			CLEANUP SVCS 09/03/25							
						LAWN ENFORCEMENT AGENCY INC			1,991.24	007062

TOTAL FOR BANK F 16,699.59

TOTAL FOR REGISTER 16,699.59

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	#
9/04/25	00835	8/26/25	5048	202508	320-53600-46000		*	182.63		
			SVCS AUGUST 2025							
		8/26/25	5048	202508	330-53600-46000		*	182.62		
			SVCS AUGUST 2025							
		8/26/25	5048	202508	340-53600-46000		*	182.62		
			SVCS AUGUST 2025							
		8/26/25	5048	202508	300-13100-10000		*	182.63		
			SVCS AUGUST 2025							
		8/26/25	5048	202508	320-53800-46000		*	182.63		
			SVCS AUGUST 2025							
		8/26/25	5048	202508	300-20700-10100		*	182.63-		
			SVCS AUGUST 2025							
						ALL SEASON HOME SOLUTION LLC			730.50	021359
9/04/25	01789	9/01/25	1X6HY4P4	202508	310-53600-52055		*	421.94		
			SUPPLIES AUGUST 2025							
						AMAZON CAPITAL SERVICES			421.94	021360
9/04/25	01714	8/23/25	15581908	202509	310-53600-41000		*	100.26		
			SVCS SEPT 2025							
						CHARTER COMMUNICATIONS			100.26	021361
9/04/25	00305	8/22/25	21999925	202508	320-53600-43100		*	2.33		
			SVCS AUGUST 2025							
		8/22/25	22000438	202508	320-53600-43100		*	2.33		
			SVCS AUGUST 2025							
		8/22/25	22001964	202508	320-53600-43100		*	2.33		
			SVCS AUGUST 2025							
		8/22/25	22003012	202508	340-53600-43300		*	20,321.34		
			SVCS AUGUST 2025							
		8/22/25	22007087	202508	340-53600-43300		*	77.31		
			SVCS AUGUST 2025							
						CITY OF PALM COAST-UTILITY DEPT.			20,405.64	021362
9/04/25	00047	9/02/25	89772132	202508	310-51300-42000		*	34.69		
			DELIVERIES THRU 08/28/25							
						FEDEX			34.69	021363
9/04/25	00013	8/25/25	04682 AU	202508	330-53600-43000		*	112.92		
			SVCS AUGUST 2025							
		8/25/25	49253 AU	202508	330-53600-43000		*	33.81		
			SVCS AUGUST 2025							
		8/25/25	90108 AU	202508	330-53600-43000		*	26.86		
			SVCS AUGUST 2025							
		8/25/25	90294 AU	202508	330-53600-43000		*	38.77		
			SVCS AUGUST 2025							

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	#
		8/25/25	91016 AU	202508 330-53600-43000		*	66.99		
				SVCS AUGUST 2025					
		8/28/25	00180 AU	202508 330-53600-43000		*	41.70		
				SVCS AUGUST 2025					
		8/28/25	01669 AU	202508 330-53600-43000		*	83.83		
				SVCS AUGUST 2025					
		8/28/25	06441 AU	202508 330-53600-43000		*	210.64		
				SVCS AUGUST 2025					
		8/28/25	06601 AU	202508 320-53600-43000		*	95.60		
				SVCS AUGUST 2025					
		8/28/25	06618 AU	202508 330-53600-43000		*	61.29		
				SVCS AUGUST 2025					
		8/28/25	06682 AU	202508 330-53600-43000		*	26.48		
				SVCS AUGUST 2025					
		8/28/25	09639 AU	202508 320-53600-43000		*	29.23		
				SVCS AUGUST 2025					
		8/28/25	09681 AU	202508 330-53600-43000		*	83.30		
				SVCS AUGUST 2025					
		8/28/25	13564 AU	202508 340-53600-43000		*	25.66		
				SVCS AUGUST 2025					
		8/28/25	31053 AU	202508 330-53600-43000		*	28.14		
				SVCS AUGUST 2025					
		8/28/25	35422 AU	202508 340-53600-43000		*	5,279.58		
				SVCS AUGUST 2025					
		8/28/25	38339 AU	202508 320-53600-43000		*	10,749.71		
				SVCS AUGUST 2025					
		8/28/25	41474 AU	202508 330-53600-43000		*	33.07		
				SVCS AUGUST 2025					
		8/28/25	54287 AU	202508 330-53600-43000		*	1,781.51		
				SVCS AUGUST 2025					
		8/28/25	54554 AU	202508 330-53600-43000		*	28.31		
				SVCS AUGUST 2025					
		8/28/25	64405 AU	202508 330-53600-43000		*	27.31		
				SVCS AUGUST 2025					
		8/28/25	80187 AU	202508 330-53600-43000		*	28.98		
				SVCS AUGUST 2025					
		8/28/25	83014 AU	202508 330-53600-43000		*	65.61		
				SVCS AUGUST 2025					
		8/28/25	89460 AU	202508 330-53600-43000		*	3,738.77		
				SVCS AUGUST 2025					
		8/28/25	94444 AU	202508 330-53600-43000		*	49.53		
				SVCS AUGUST 2025					
					FLORIDA POWER & LIGHT CO.			22,747.60	021365
9/04/25	00372	9/04/25	2025	202509 310-51300-55000		*	14,856.60		
				ANNUAL EASEMENT FEE 2025					
					HAMMOCK DUNES OWNERS ASSOC. INC.			14,856.60	021366

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
9/04/25	00515	8/27/25	7182004	202508	320-53600-52200	SUPPLIES		*	4,215.95		
		9/03/25	7186881	202509	320-53600-52200	SUPPLIES		*	4,285.45		
							HAWKINS,INC.			8,501.40	021367
9/04/25	02108	8/27/25	9324	202508	340-53600-46000	IRRIG REPAIRS 08/18/25		*	433.50		
							LAWN ENFORCEMENT AGENCY INC			433.50	021368
9/04/25	01247	8/28/25	18937921	202508	310-53600-44000	COPIER LEASE		*	51.25		
		8/31/25	18960231	202508	310-53600-44000	COPIER LEASE		*	171.06		
							LEAF			222.31	021369
9/04/25	00876	7/11/25	239288	202506	320-53600-46000	SVCS THRU 06/28/25		*	2,304.72		
		7/11/25	239288	202506	330-53600-46000	SVCS THRU 06/28/25		*	2,304.72		
		7/11/25	239288	202506	340-53600-46000	SVCS THRU 06/28/25		*	2,304.73		
							MCKIM & CREED INC			6,914.17	021370
9/04/25	01138	8/26/25	81126930	202508	320-53600-52200	CO2 BULK		*	989.40		
							NUCO2			989.40	021371
9/04/25	00688	8/28/25	093681	202508	330-53600-52200	SUPPLIES		*	692.47		
		8/28/25	093681	202508	320-53600-52200	SUPPLIES		*	1,384.93		
							ODYSSEY MANUFACTURING COMPANY			2,077.40	021372
9/04/25	01398	8/28/25	25356853	202508	320-53600-34800	SVCS AUGUST 2025		*	353.20		
							PACE ANALYTICAL SERVICES, LLC			353.20	021373
9/04/25	00627	8/29/25	18WE1025	202508	330-53600-46050	SUPPLIES		*	1,033.10		
							RING POWER CORPORATION			1,033.10	021374
9/04/25	02118	9/02/25	3492042	202508	320-53600-46000	40722877 SVCS 08/08/25		*	648.27		
		9/02/25	3492042	202508	330-53600-46000	40722877 SVCS 08/08/25		*	600.00		

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		9/02/25	3492042	202508	340-53600-46000		*	600.00		
			40722877 SVCS 08/08/25							
						SUMMIT FIRE AND SECURTY LLC			1,848.27	021375
9/04/25	00661	8/31/25	PSINV105	202508	310-51300-54000		*	68.93		
			ASSESSMENT BILL FY25-26							
						SUNSHINE STATE ONE CALL OF FLORIDA			68.93	021376
9/04/25	00214	8/27/25	INV00811	202508	320-53600-52000		*	430.95		
			SUPPLIES							
		8/28/25	INV00812	202508	320-53600-52000		*	36.74		
			SUPPLIES							
						USA BLUEBOOK			467.69	021377
9/04/25	01767	8/28/25	50356519	202509	310-53600-44000		*	170.00		
			COPIER LEASE							
						WELLS FARGO VENDOR FIN SVCS LLC			170.00	021378
9/04/25	00862	8/20/25	3556D874	202508	330-53600-46075		*	8,279.50		
			SUPPLIES							
						XYLEM DEWATERING SOLUTIONS, INC.			8,279.50	021379
9/11/25	00613	9/01/25	869563	202508	320-53600-34800		*	108.00		
			DRINKING WATER							
		9/01/25	869564	202508	330-53600-34800		*	1,193.40		
			WASTEWATER							
						ADVANCED ENVIRONMENTAL LABORATORIES			1,301.40	021380
9/11/25	01847	7/14/25	90239096	202506	310-51300-64009		*	23,767.68		
			290698-UTILITY RATE STUDY							
						CDM SMITH INC			23,767.68	021381
9/11/25	01265	8/31/25	189244	202508	310-53600-44000		*	29.57		
			COPIER LEASE							
		8/31/25	189245	202508	310-53600-44000		*	61.39		
			COPIER LEASE							
		8/31/25	189246	202508	310-53600-44000		*	126.02		
			COPIER LEASE							
		8/31/25	189247	202508	310-53600-44000		*	39.40		
			COPIER LEASE							
						DOCUMENT TECHNOLOGIES			256.38	021382
9/11/25	01829	9/08/25	SO234144	202508	320-53600-46050		*	5,690.00		
			BACKFLOW TEST & INSPECTIO							
						DYNAFIRE			5,690.00	021383

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
9/11/25	00030	8/29/25	CM134224 CREDIT	202508	320-53600-46050		*	1,430.50-		
		8/29/25	CM134224 CREDIT	202508	330-53600-46050		*	1,430.50-		
		8/29/25	CM134224 CREDIT	202508	340-53600-46050		*	1,430.50-		
		8/29/25	CM134225 CREDIT	202508	320-53600-46050		*	928.00-		
		8/29/25	CM134225 CREDIT	202508	330-53600-46050		*	928.00-		
		8/29/25	CM134225 CREDIT	202508	340-53600-46050		*	928.00-		
		8/29/25	CM134227 CREDIT	202508	320-53600-46050		*	66.66-		
		8/29/25	CM134227 CREDIT	202508	330-53600-46050		*	66.67-		
		8/29/25	CM134227 CREDIT	202508	340-53600-46050		*	66.67-		
		9/03/25	2182584 SUPPLIES	202509	340-53600-46000		*	457.05		
		9/04/25	2158376- SUPPLIES	202509	320-53600-46050		*	29.25		
		9/04/25	2182539 SUPPLIES	202509	340-53600-46050		*	3,120.00		
		9/05/25	2183684 SUPPLIES	202509	320-53600-46050		*	2,013.83		
		9/05/25	2183684 SUPPLIES	202509	340-53600-46050		*	2,013.83		
						FERGUSON WATERWORKS			358.46	021384
9/11/25	00013	8/28/25	10476 AU SVCS AUGUST 2025	202508	330-53600-43000		*	28.04		
						FLORIDA POWER & LIGHT CO.			28.04	021385
9/11/25	00382	9/01/25	767 MGMT FEES SEPT 2025	202509	310-51300-34000		*	2,025.92		
						GOVERNMENTAL MANAGEMENT SERVICES			2,025.92	021386
9/11/25	01380	8/31/25	293961 SVCS AUGUST 2025	202508	310-51300-42500		*	1,162.94		
						INFOSEND INC			1,162.94	021387
9/11/25	02108	9/01/25	9930 SVCS SEPT 2025	202509	330-53600-46000		*	647.50		
						LAWN ENFORCEMENT AGENCY INC			647.50	021388

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9/11/25	01131	9/11/25	09112025	202509	310-53600-52055		*	585.72		
			REIMB-STEELTOE WORK BOOTS							
						AUSTIN MCMILLEN			585.72	021389
9/11/25	01138	9/05/25	81213286	202509	320-53600-52200		*	1,247.19		
			CO2 BULK							
						NUCO2			1,247.19	021390
9/11/25	00688	9/04/25	094355	202509	330-53600-52200		*	707.20		
			SUPPLIES							
		9/04/25	094355	202509	320-53600-52200		*	1,414.40		
			SUPPLIES							
						ODYSSEY MANUFACTURING COMPANY			2,121.60	021391
9/11/25	01804	7/08/25	0990647-	202507	320-53600-46000		*	475.90		
			DIESEL							
		7/08/25	0990647-	202507	330-53600-46000		*	475.90		
			DIESEL							
		7/08/25	0990647-	202507	340-53600-46000		*	475.90		
			DIESEL							
						WALTHALL OIL COMPANY			1,427.70	021392
9/11/25	00862	8/27/25	3556D886	202508	310-51300-64001		*	36,925.00		
			SUPPLIES							
						XYLEM DEWATERING SOLUTIONS, INC.			36,925.00	021393
9/18/25	01195	9/14/25	16046	202509	300-15500-10000		*	100.00		
			SVCS OCTOBER 2025							
						ANSWER ALL ANSWERING SERVICE			100.00	021394
9/18/25	00355	9/01/25	28728975	202509	310-53600-41000		*	486.66		
			SVCS SEPT 2025							
						AT&T MOBILITY			486.66	021395
9/18/25	00047	8/19/25	89597518	202508	310-51300-42000		*	110.45		
			DELIVERIES THRU 08/13/25							
		9/16/25	89944028	202508	310-51300-42000		*	93.66		
			DELIVERIES THRU 09/11/25							
		9/16/25	89944028	202508	300-13100-10000		*	231.18		
			DELIVERIES THRU 09/11/25							
		9/16/25	89944028	202508	310-51300-42000		*	231.18		
			DELIVERIES THRU 09/11/25							
		9/16/25	89944028	202508	300-20700-10100		*	231.18-		
			DELIVERIES THRU 09/11/25							
						FEDEX			435.29	021396

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9/18/25	00030	9/11/25	2183684-	202509	320-53600-46050		*	1,242.50		
			SUPPLIES							
		9/11/25	2183684-	202509	340-53600-46050		*	1,242.50		
			SUPPLIES							
						FERGUSON WATERWORKS			2,485.00	021397
9/18/25	00515	9/10/25	7193627	202509	320-53600-52200		*	4,449.25		
			SUPPLIES							
		9/15/25	7197896	202509	320-53600-52200		*	50.00		
			SUPPLIES							
						HAWKINS,INC.			4,499.25	021398
9/18/25	00298	9/15/25	1092 SEP	202509	320-53600-46050		*	142.64		
			SUPPLIES							
						HOME DEPOT CREDIT SERVICES			142.64	021399
9/18/25	01919	9/15/25	2111	202509	320-53600-46050		*	1,000.00		
			AGGREGATE-LIMEROCK#251777							
						JOHN FRANKLIN TRUCKING LLC			1,000.00	021400
9/18/25	00876	5/12/25	236317	202504	320-53600-46000		*	2,694.25		
			SVCS THRU 04/26/25							
		5/12/25	236317	202504	330-53600-46000		*	2,694.25		
			SVCS THRU 04/26/25							
		5/12/25	236317	202504	340-53600-46000		*	2,694.25		
			SVCS THRU 04/26/25							
						MCKIM & CREED INC			8,082.75	021401
9/18/25	01138	9/16/25	81373446	202509	320-53600-52200		*	893.05		
			CO2 BULK							
						NUCO2			893.05	021402
9/18/25	00688	9/11/25	095101	202509	330-53600-52200		*	1,129.37		
			SUPPLIES							
		9/11/25	095101	202509	320-53600-52200		*	2,258.73		
			SUPPLIES							
						ODYSSEY MANUFACTURING COMPANY			3,388.10	021403
9/18/25	00318	9/15/25	FOCQ4584	202509	310-53600-46100		*	386.28		
			MAINT SEPT 2025							
						PALM COAST FORD			386.28	021404
9/25/25	00988	9/11/25	80687060	202509	310-53600-41000		*	833.73		
			SVCS SEPT 2025							
						AT&T			833.73	021405

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9/25/25	00453	10/01/25	10012025	202509	300-15500-10000		*	100.00		
			CELLPHONE ALLOWANCE 10/25							
						CORY BRILL			100.00	021406
9/25/25	00969	9/22/25	09222025	202509	300-34300-30000		*	124.86		
			REFUND CLSD ACCT							
						CHARLES RINEK CONSTRUCTION			124.86	021407
9/25/25	00047	9/23/25	97034443	202508	310-51300-42000		*	10.93		
			SVCS AUGUST 2025							
						FEDEX			10.93	021408
9/25/25	00057	9/10/25	96360224	202509	320-53600-52000		*	856.70		
			SUPPLIES							
		9/11/25	96388010	202509	320-53600-52000		*	105.45		
			SUPPLIES							
						GRAINGER			962.15	021409
9/25/25	01793	9/11/25	09112025	202509	310-51300-40000		*	73.66		
			FL WATER & POLLUTION CNTR							
						JUSTIN HAMILTON			73.66	021410
9/25/25	00372	9/22/25	09222025	202509	300-22300-10000		*	13,920.00		
			BI-ANNUAL CONNECTION FEE							
						HAMMOCK DUNES OWNERS ASSOC. INC.			13,920.00	021411
9/25/25	00515	9/17/25	7202973	202509	320-53600-52200		*	2,960.20		
			SUPPLIES							
		9/24/25	7207842	202509	320-53600-52200		*	2,812.15		
			SUPPLIES							
						HAWKINS,INC.			5,772.35	021412
9/25/25	02119	9/22/25	09222025	202509	300-34300-30100		*	47.52		
			REFUND CRDT BAL CLSD ACCT							
						JOSEPH & ADIANA KLOSS			47.52	021413
9/25/25	02108	9/24/25	10193	202509	330-53600-46000		*	3,440.00		
			CLEANUP 09/23/25							
						LAWN ENFORCEMENT AGENCY INC			3,440.00	021414
9/25/25	00539	9/23/25	IV007394	202509	320-53600-46000		*	1,119.00		
			SVCS 09/12/25							
						LIFE SAFETY DESIGNS			1,119.00	021415
9/25/25	01689	10/01/25	10012025	202509	300-15500-10000		*	100.00		
			CELLPHONE ALLOWANCE 10/25							
						EARL A.NASH			100.00	021416

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9/25/25	01138	9/23/25	81409851	202509	320-53600-52200		*	1,014.76		
			CO2 BULK							
						NUCO2			1,014.76	021417
9/25/25	00688	9/18/25	095762	202509	330-53600-52200		*	444.83		
			SUPPLIES							
		9/18/25	095762	202509	320-53600-52200		*	889.67		
			SUPPLIES							
						ODYSSEY MANUFACTURING COMPANY			1,334.50	021418
9/25/25	01171	10/01/25	10012025	202509	300-15500-10000		*	500.00		
			VEHICLE ALLOWANCE 10/25							
						GREGORY L. PEUGH			500.00	021419
9/25/25	01245	10/01/25	10012025	202509	300-15500-10000		*	300.00		
			VEHICLE ALLOWANCE 10/25							
						DAVID C. PONITZ			300.00	021420
9/25/25	02065	8/25/25	118ST1-1	202508	310-53600-52055		*	211.49		
			RED WING SHOES APEX							
						RED WING BUSINESS ADVANTAGE ACCOUNT			211.49	021421
9/25/25	01804	9/23/25	1019714-	202509	320-53600-46000		*	504.63		
			DIESEL							
		9/23/25	1019714-	202509	330-53600-46000		*	504.64		
			DIESEL							
		9/23/25	1019714-	202509	340-53600-46000		*	504.64		
			DIESEL							
						WALTHALL OIL COMPANY			1,513.91	021422
9/25/25	01845	9/23/25	10745373	202509	310-53600-52100		*	287.61		
			FUEL							
						WEX BANK (CIRCLE K)			287.61	021423
9/25/25	00862	9/15/25	40144748	202509	340-53600-44000		*	2,317.50		
			RENTAL 08/26/25-09/22/25							
						XYLEM DEWATERING SOLUTIONS, INC.			2,317.50	021424

TOTAL FOR BANK D 224,084.62

TOTAL FOR REGISTER 224,084.62

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9/04/25	00124	8/20/25	395149A	202508	320-54900-46000		*	145.00		
			SVCS AUGUST 2025							
						ALL AMERICAN AIR CONDITIONING INC			145.00	009387
9/04/25	00252	8/26/25	5049	202508	320-54900-46000		*	585.00		
			SVCS AUGUST 2025							
						ALL SEASON HOME SOLUTION LLC			585.00	009388
9/04/25	00384	9/01/25	1GP93TVC	202508	320-54900-52000		*	163.79-		
			CREDIT							
		9/01/25	1JHNJDGQ	202508	320-54900-52000		*	1,090.23		
			PURCHASES AUGUST 2025							
		9/01/25	1JHNJDGQ	202508	300-13100-10000		*	300.11		
			PURCHASES AUGUST 2025							
		9/01/25	1JHNJDGQ	202508	320-53600-52000		*	62.72		
			PURCHASES AUGUST 2025							
		9/01/25	1JHNJDGQ	202508	330-53600-52000		*	237.39		
			PURCHASES AUGUST 2025							
		9/01/25	1JHNJDGQ	202508	300-20700-10000		*	300.11-		
			PURCHASES AUGUST 2025							
		9/01/25	1X6XKMTK	202508	320-54900-52000		*	229.93		
			PURCHASES AUGUST 2025							
		9/01/25	144KYP31	202508	320-54900-52000		*	1,017.83		
			PURCHASES AUGUST 2025							
						AMAZON CAPITAL SERVICES			2,474.31	009389
9/04/25	00361	7/08/25	6526-1,6	202507	320-54900-46000		*	228.00		
			SVCS JULY 2025							
						ANDREW GILLIS CREATIVE CONCEPTS INC			228.00	009390
9/04/25	00416	11/21/24	214559 #	202508	320-54900-64000		*	116,965.78		
			ORDER#214559 PMT#4							
						BESCH AND SMITH CIVIL GROUP INC			116,965.78	009391
9/04/25	00420	9/01/25	INV13188	202509	320-54900-41000		*	231.88		
			SVCS SEPT 2025							
		9/01/25	INV13188	202509	300-13100-10000		*	299.00		
			SVCS SEPT 2025							
		9/01/25	INV13188	202509	310-53600-41000		*	299.00		
			SVCS SEPT 2025							
		9/01/25	INV13188	202509	300-20700-10000		*	299.00-		
			SVCS SEPT 2025							
						BIGLEAF NETWORKS INC/AVIDBANK			530.88	009392
9/04/25	00174	8/27/25	21764484	202508	300-13100-10000		*	195.36		
			PKFL 10184401-24-18							

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		8/27/25	21764484	202508	300-13100-10100		*	35.52		
			PKFL 10184401-24-18							
		8/27/25	21764484	202508	300-15500-10000		*	177.60		
			PKFL 10184401-24-18							
		8/27/25	21764484	202508	300-13100-10300		*	35.52		
			PKFL 10184401-24-18							
		8/27/25	21764484	202508	300-15500-10000		*	35.52		
			PKFL 10184401-24-18							
		8/27/25	21764484	202508	300-20700-10000		*	35.52-		
			PKFL 10184401-24-18							
		8/27/25	21764484	202508	300-15500-10000		*	195.36		
			PKFL 10184401-24-18							
		8/27/25	21764484	202508	300-20700-10000		*	195.36-		
			PKFL 10184401-24-18							
						BROWN & BROWN OF FLORIDA, INC			444.00	009393
9/04/25	00132	8/22/25	21999602	202508	320-54900-34300		*	1,042.05		
			SVCS AUGUST 2025							
						CITY OF PALM COAST-UTILITY DEPT.			1,042.05	009394
9/04/25	00101	8/26/25	606795	202509	320-54900-52000		*	69.40		
			RENTAL SEPT 2025							
						CULLIGAN-DAYTONA BEACH			69.40	009395
9/04/25	00303	9/02/25	ETPALM M	202508	320-54900-34300		*	71,400.00		
			YEAR MAINT 2025							
		9/03/25	ETPALM U	202508	320-54900-64003		*	76,620.64		
			PO#241458 2OF3 BILLING							
						E-TRANSIT,INC.			148,020.64	009396
9/04/25	00251	8/25/25	45967	202508	320-54900-46000		*	210.00		
			SVCS AUGUST 2025							
						ECONOMY ELECTRIC COMPANY			210.00	009397
9/04/25	00014	8/27/25	04979 AU	202508	320-54900-43000		*	182.02		
			SVCS AUGUST 2025							
		8/28/25	02998 AU	202508	320-54900-43000		*	230.26		
			SVCS AUGUST 2025							
		8/28/25	05950 AU	202508	320-54900-43000		*	671.40		
			SVCS AUGUST 2025							
		8/28/25	07438 AU	202508	320-54900-46002		*	31.78		
			SVCS AUGUST 2025							
		8/28/25	25021 AU	202508	320-54900-46002		*	58.27		
			SVCS AUGUST 2025							
		8/28/25	56431 AU	202508	320-54900-46002		*	39.53		
			SVCS AUGUST 2025							

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		8/28/25	84435 AU	202508	320-54900-46002		*	33.59		
			SVCS AUGUST 2025							
						FLORIDA POWER & LIGHT CO.			1,246.85	009398
9/04/25	00418	9/03/25	9990	202508	320-54900-46002		*	366.70		
			IRRIG REPAIRS 08/26/25							
						LAWN ENFORCEMENT AGENCY INC			366.70	009399
9/04/25	00340	9/02/25	25170	202508	320-54900-34300		*	1,825.40		
			PROACTIVE IT SVCS AUG 25							
		9/02/25	25170	202508	300-13100-10000		*	1,825.40		
			PROACTIVE IT SVCS AUG 25							
		9/02/25	25170	202508	300-13100-10100		*	50.00		
			PROACTIVE IT SVCS AUG 25							
		9/02/25	25170	202508	310-53600-41000		*	1,825.40		
			PROACTIVE IT SVCS AUG 25							
		9/02/25	25170	202508	300-20700-10000		*	1,825.40-		
			PROACTIVE IT SVCS AUG 25							
		9/02/25	25170	202508	310-51300-49100		*	50.00		
			PROACTIVE IT SVCS AUG 25							
		9/02/25	25170	202508	300-20700-10000		*	50.00-		
			PROACTIVE IT SVCS AUG 25							
						MPOWER DATA SOLUTIONS			3,700.80	009400
9/04/25	00061	8/26/25	85867570	202509	320-54900-46000		*	727.36		
			SVCS SEPT 2025							
						WM CORPORATE SERVICES, INC.			727.36	009401
9/08/25	00416	8/31/25	214559 #	202508	320-54900-64000		*	74,830.41		
			ORDER-214559 #5 BALANCE							
						BESCH AND SMITH CIVIL GROUP INC			74,830.41	009402
9/11/25	00255	9/05/25	12180	202509	320-54900-46000		*	80.00		
			SVCS SEPT 2025							
						ABOVE THE REST PEST CONTROL			80.00	009403
9/11/25	00396	9/01/25	11365540	202509	320-54900-41000		*	375.00		
			SVCS SEPT 2025							
						CHARTER COMMUNICATIONS			375.00	009404
9/11/25	00353	8/31/25	189248	202508	320-54900-34300		*	168.23		
			COPIER LEASE							
						DOCUMENT TECHNOLOGIES			168.23	009405
9/11/25	00145	9/01/25	766	202509	310-51300-34000		*	1,575.67		
			MGMT FEES SEPT 2025							
						GOVERNMENTAL MANAGEMENT SERVICES			1,575.67	009406

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9/11/25	00418	9/01/25	9936	202509	320-54900-46002		*	7,997.00		
				SVCS SEPT 2025						
		9/01/25	9938	202509	320-54900-46000		*	1,100.00		
				SVCS SEPT 2025						
						LAWN ENFORCEMENT AGENCY INC			9,097.00	009407
9/11/25	00154	9/05/25	89328193	202509	300-13100-10000		*	12,826.88		
				INS OCTOBER 2025						
		9/05/25	89328193	202509	300-13100-10100		*	1,294.12		
				INS OCTOBER 2025						
		9/05/25	89328193	202509	300-15500-10000		*	4,444.86		
				INS OCTOBER 2025						
		9/05/25	89328193	202509	300-13100-10300		*	1,118.26		
				INS OCTOBER 2025						
		9/05/25	89328193	202509	300-15500-10000		*	1,294.12		
				INS OCTOBER 2025						
		9/05/25	89328193	202509	300-20700-10000		*	1,294.12-		
				INS OCTOBER 2025						
		9/05/25	89328193	202509	300-15500-10000		*	12,826.88		
				INS OCTOBER 2025						
		9/05/25	89328193	202509	300-20700-10000		*	12,826.88-		
				INS OCTOBER 2025						
		9/05/25	89328193	202509	300-15500-10000		*	1,118.26		
				INS OCTOBER 2025						
		9/05/25	89328193	202509	300-20700-10000		*	1,118.26-		
				INS OCTOBER 2025						
						UNITED HEALTHCARE			19,684.12	009408
9/11/25	00318	8/31/25	FL122717	202508	320-54900-46000		*	675.00		
				MECHANCIAL SWEEPING-BRDGS						
		8/31/25	FL122717	202508	320-54900-46002		*	300.00		
				MECHANCIAL SWEEPING-PRKWY						
						USA SERVICES OF FLORIDA, INC.			975.00	009409
9/18/25	00394	9/13/25	4666	202509	320-54900-46002		*	14,929.95		
				INSTALLATION-PO#231182						
		9/13/25	4667	202509	320-54900-46002		*	14,929.95		
				INSTALLATION PO#241316						
		9/13/25	4668	202509	320-54900-46002		*	14,929.95		
				INSTALLATION PO#241529						
						ADVANCED ACCESS SOLUTIONS, LLC			44,789.85	009410
9/18/25	00375	9/03/25	06440630	202509	320-54900-41000		*	356.02		
				SVCS SEPT 2025						
		9/07/25	0644063A	202508	320-54900-41000		*	347.07		
				SVCS AUG 2025						
						CHARTER COMMUNICATIONS			703.09	009411

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
9/18/25	00316	8/30/25	84817271	202508	310-51300-49100		*	51.20		
					PSC SPECIMEN/5 DRUG-BUND					
						LABORTORY CORPORATION OF AMERICA			51.20	009412
9/18/25	00409	9/10/25	PO251755	202509	320-54900-64000		*	4,600.00		
					TREE REMOVAL-CONNECTOR RD					
						OLD CITY TREE LLC			4,600.00	009413
9/18/25	00395	9/17/25	1169281-	202509	300-13100-10000		*	1,024.94		
					INS OCTOBER 2025					
		9/17/25	1169281-	202509	300-13100-10100		*	107.04		
					INS OCTOBER 2025					
		9/17/25	1169281-	202509	300-13100-10300		*	97.52		
					INS OCTOBER 2025					
		9/17/25	1169281-	202509	300-15500-10000		*	423.08		
					INS OCTOBER 2025					
		9/17/25	1169281-	202509	300-15500-10000		*	107.04		
					INS OCTOBER 2025					
		9/17/25	1169281-	202509	300-20700-10000		*	107.04-		
					INS OCTOBER 2025					
		9/17/25	1169281-	202509	300-15500-10000		*	1,024.94		
					INS OCTOBER 2025					
		9/17/25	1169281-	202509	300-20700-10000		*	1,024.94-		
					INS OCTOBER 2025					
		9/17/25	1169281-	202509	300-15500-10000		*	97.52		
					INS OCTOBER 2025					
		9/17/25	1169281-	202509	300-20700-10000		*	97.52-		
					INS OCTOBER 2025					
						PRINCIPAL LIFE INSURANCE COMPANY			1,652.58	009414
9/25/25	00410	9/11/25	56757660	202509	320-54900-34300		*	742.59		
					SVCS SEPT 2025					
						ACC BUSINESS			742.59	009415
9/25/25	00361	7/08/25	6526-2	202507	320-54900-46000		*	754.15		
					SERVICE CALL 07/25					
						ANDREW GILLIS CREATIVE CONCEPTS INC			754.15	009416
9/25/25	00382	9/19/25	4859 AUG	202508	310-51300-49100		*	511.00		
					PURCHASES AUGUST 2025					
		9/19/25	4859 AUG	202508	300-20700-10000		*	511.00-		
					PURCHASES AUGUST 2025					
		9/19/25	4859 AUG	202508	310-51300-49100		*	270.85		
					PURCHASES AUGUST 2025					
		9/19/25	4859 AUG	202508	310-53600-52055		*	176.55		
					PURCHASES AUGUST 2025					

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	#
		9/19/25	4859 AUG	202508	310-51300-54000	PURCHASES AUGUST 2025	*	909.87		
		9/19/25	4859 AUG	202508	310-51300-51000	PURCHASES AUGUST 2025	*	260.50		
		9/19/25	4859 AUG	202508	310-53600-41000	PURCHASES AUGUST 2025	*	176.12		
		9/19/25	4859 AUG	202508	320-53600-46000	PURCHASES AUGUST 2025	*	3,549.00		
		9/19/25	4859 AUG	202508	320-53600-52000	PURCHASES AUGUST 2025	*	363.36		
		9/19/25	4859 AUG	202508	300-20700-10000	PURCHASES AUGUST 2025	*	5,706.25-		
		9/19/25	4859 AUG	202508	320-54900-34300	PURCHASES AUGUST 2025	*	263.54		
		9/19/25	4859 AUG	202508	320-54900-46000	PURCHASES AUGUST 2025	*	354.31		
		9/19/25	4859 AUG	202508	300-13100-10100	PURCHASES AUGUST 2025	*	511.00		
		9/19/25	4859 AUG	202508	300-13100-10000	PURCHASES AUGUST 2025	*	5,706.25		
						CHASE CARD SERVICES			6,835.10	009417
9/25/25	00367	9/19/25	96794590	202509	300-13100-10000	INS OCTOBER 2025	*	861.18		
		9/19/25	96794590	202509	300-13100-10100	INS OCTOBER 2025	*	68.04		
		9/19/25	96794590	202509	300-15500-10000	INS OCTOBER 2025	*	259.33		
		9/19/25	96794590	202509	300-13100-10300	INS OCTOBER 2025	*	77.96		
		9/19/25	96794590	202509	300-15500-10000	INS OCTOBER 2025	*	68.04		
		9/19/25	96794590	202509	300-20700-10000	INS OCTOBER 2025	*	68.04-		
		9/19/25	96794590	202509	300-15500-10000	INS OCTOBER 2025	*	861.18		
		9/19/25	96794590	202509	300-20700-10000	INS OCTOBER 2025	*	861.18-		
		9/19/25	96794590	202509	300-15500-10000	INS OCTOBER 2025	*	77.96		
		9/19/25	96794590	202509	300-20700-10000	INS OCTOBER 2025	*	77.96-		
						HUMANA HEALTH PLAN INC			1,266.51	009418
9/25/25	00277	9/22/25	808	202509	320-54900-52000	EMBROIDERED LOGOS	*	871.00		
						LIDIA BASTOS CUSTOM EMBROIDERY &			871.00	009419

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9/25/25	00318	9/22/25	FL122745	202509	320-54900-46000	MECHANICAL SWEEPING-BRGS	*	675.00		
		9/22/25	FL122745	202509	320-54900-46002	MECHANICAL SWEEPING-BRGS	*	300.00		
						USA SERVICES OF FLORIDA, INC.			975.00	009420
9/25/25	00377	9/23/25	10748226	202509	320-54900-46000	FUEL	*	84.00		
		9/23/25	10748226	202509	300-13100-10000	FUEL	*	846.51		
		9/23/25	10748226	202509	310-53600-52100	FUEL	*	846.51		
		9/23/25	10748226	202509	300-20700-10000	FUEL	*	846.51-		
						WEX BANK (RACETRAC)			930.51	009421

TOTAL FOR BANK E 447,713.78

TOTAL FOR REGISTER 447,713.78

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
9/04/25	00007	9/04/25	90243450	202508	310-51300-31100			*	300.00		
			SVCS AUG 2025 PO#241550								
		9/04/25	90243450	202508	300-13100-10000			*	300.00		
			SVCS AUG 2025 PO#241550								
		9/04/25	90243450	202508	310-51300-31100			*	300.00		
			SVCS AUG 2025 PO#241550								
		9/04/25	90243450	202508	300-20700-10600			*	300.00-		
			SVCS AUG 2025 PO#241550								
							CDM SMITH INC			600.00	000177
9/04/25	00005	8/25/25	22538 AU	202508	320-53600-43000			*	195.07		
			SVCS AUGUST 2025								
		8/28/25	00560 AU	202508	320-53600-43000			*	179.74		
			SVCS AUGUST 2025								
		8/28/25	03229 AU	202508	320-53600-43000			*	99.10		
			SVCS AUGUST 2025								
		8/28/25	74516 AU	202508	320-53600-43000			*	597.62		
			SVCS AUGUST 2025								
		8/28/25	84228 AU	202508	320-53600-43000			*	25.66		
			SVCS AUGUST 2025								
							FLORIDA POWER & LIGHT CO			1,097.19	000178
9/04/25	00004	8/29/25	91204	202508	320-53600-46500			*	5,394.00		
			SVCS AUGUST 2025								
							FUTURE HOZIZONS INC			5,394.00	000179
9/11/25	00003	9/01/25	765	202509	310-51300-34000			*	459.42		
			MGMT FEES SEPT 2025								
							GOVERNMENTAL MANAGEMENT SERVICES			459.42	000180
9/25/25	00011	9/25/25	029711	202509	320-53600-46700			*	5,250.00		
			CONCRETE REPAIRS 09/25								
							BILL PRAUS STUCCO			5,250.00	000181

TOTAL FOR BANK S 12,800.61

TOTAL FOR REGISTER 12,800.61