

Dunes
Community Development District

March 13, 2026

Dunes Community Development District Agenda

Friday
March 13, 2026
9:30 a.m.

Dunes CDD Administrative Office
101 Jungle Hut Road
Palm Coast, Florida
Call In # (929) 205-6099
Meeting ID # 847 8445 0231

Audit Committee Meeting

- I. Call to Order
- II. Approval of Auditor Selection Evaluation Criteria
- III. Other Business
- IV. Adjournment

Board of Supervisors Meeting

- I. Roll Call
- II. Minutes
 - A. Approval of the Minutes of the February 13, 2026 Meeting
- III. Audience Comments
- IV. Reports and Discussion Items
 - Discussion of Investments
 - Old Business
 - Discussion of Golf Tournament at Hammock Beach
 - Discussion of Stormwater Utility
 - Discussion of Bridge Accident Mediation
 - Discussion of Bridge / Intersection

- Acceptance of the Audit Committee’s Recommendation and Authorizing Staff to Issue a Request for Proposals for Audit Services
 - Discussion of European Village Rate
 - Discussion of All-Electronic Toll
- B. Consideration of Resolution 2026-03, Adopting the Flagler County Local Mitigation Strategy Plan

V. Staff Reports

- Attorney
- Engineer
 - C. Engineer’s Report
- Manager
 - D. Bridge Report for February
 - E. Additional Budget Items Report
 - Reminder of the Upcoming General Election

VI. Supervisors’ Requests and Audience Comments

VII. Financial Reports

- F. Balance Sheet & Income Statement
- G. Assessment Receipts Schedule
- H. Approval of Check Register

VIII. Next Scheduled Meeting: April 10, 2026 @ 9:30 a.m. at the Dunes CDD Administrative Office, 101 Jungle Hut Road, Palm Coast, Florida

IX. Adjournment

**DUNES
COMMUNITY DEVELOPMENT DISTRICT
AUDITOR SELECTION
EVALUATION CRITERIA**

1. *Ability of Personnel.* (20 Points)

(E.g., geographic location of the firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing work load; proposed staffing levels, etc.)

2. *Proposer's Experience.* (20 Points)

(E.g. past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other Community Development Districts in other contracts; character, integrity, reputation of Proposer, etc.)

3. *Understanding of Scope of Work.* (20 Points)

Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.

4. *Ability to Furnish the Required Services.* (20 Points)

Extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required.

5. *Price.* (20 Points)

Points will be awarded based upon the lowest total proposal for rendering the services and the reasonableness of the proposal.

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, February 13, 2026, 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 DeGiovanni	Vice Chairman
Kevin Porter	Assistant Secretary
Bill White	Assistant Secretary
Rich DeMatteis	Treasurer

Also present were:

Greg Peugh	District Manager
Darrin Mossing	District Representative
Michael Chiumento	District Counsel
Dave Ponitz	District Utilities Manager
Daniel Harvey	GMS

The following is a summary of the discussions and actions taken at the February 13, 2026 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. January 9, 2026 Meeting

There being no revisions to the minutes, a motion to approve followed.

On MOTION by Mr. DeGiovanni seconded by Mr. DeMatteis with all in favor the January 9, 2026 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****Old Business**

- Gary Crahan requested a preliminary schedule be prepared for the SunPass project.
 - Kisinger Campo & Associates (KCA) provided a tentative schedule and cost estimate for the project. The estimated timeline to completion is 25 months and it is estimated to cost \$6.7 million. The plan is to get past Bike Week and Spring Break prior to evaluating whether a traffic signal or the SunPass system is more appropriate. Mr. Peugh noted with the updated configuration, KCA's updated traffic evaluation indicated the intersection is not expected to fail until 2040. The Board requested Mr. Peugh obtain a proposal from KCA for the SunPass Project as quickly as possible.
- George DeGiovanni inquired about requesting additional Sheriff patrols on Hammock Dunes Parkway and Camino Del Mar intersection to monitor motorist's practice through the intersection.
 - The Sheriff's Office was asked to look at the intersection.
- Mr. Crahan requested that the Hammock Beach Club be made aware of the upcoming roadway repairs proposed along Hammock Dunes Parkway.
 - This was done.
- Mr. Crahan requested that the previous presentation of the Dunes CDD updates be placed on the District's website.
 - This was completed and the presentations are available on the Dunes CDD website under the Board Members & Staff heading.

Discussion of the Golf Tournament at Hammock Beach

Mr. Peugh reminded the Board the golf tournament will take place October 9th through the 11th. The county is holding monthly coordination meetings with the tournament committee and Mr. Peugh has been invited to attend the meetings.

Discussion of Stormwater Utility

Mr. Peugh reported there have been some fishkills recently. They will be cleaned up as needed.

Discussion of Bridge Accident Mediation

Mr. Peugh reported the summary judgment hearing is scheduled for March 6th.

Discussion of Bridge / Intersection

Mr. Peugh reported there is one more light in the process of being installed.

Selection of Audit Committee

Mr. Peugh informed the Board that the renewal period for the current audit firm is up, so the District will need to go through the request for proposals process. It was recommended the board members be selected as the audit committee.

On MOTION by Mr. DeMatteis seconded by Mr. DeGovanni with all in favor appointing the board members to serve as the audit committee was approved.

B. Discussion of Spanish Moss

Two board members previously asked if the Spanish moss is detrimental to the trees. An expert that was consulted said that the moss does not hurt the trees, and it only shows up in excessive quantities when a tree is dead or dying. There are two trees that appear to be dying. If they do not sprout this coming spring, it has been recommended to replace them. It is not recommended to remove the moss. Removing the moss from the entirety of the Parkway would cost around \$90,000. Removing the moss from just the two dying trees would cost \$500. Mr. Peugh will bring a price for fertilizing the trees back to the Board at a future meeting.

The Board directed Mr. Peugh to fertilize and to have the Spanish moss removed from the two sick trees. Staff is to drive the parkway to see if they can identify any other sick trees.

C. Road Repair Report – Hammock Dunes Parkway Near Hammock Beach Parkway

Mr. Peugh presented the road repair report, noting the subgrade and base appeared in good condition and there was no cavity noted. The contractor’s pavement repair was completed with no incident.

D. Consideration of Resolution 2026-01, Accepting Potable Water, Sanitary Sewer, and Storm Drainage Infrastructure from Oasis at Hammock Dunes II, LLC

Mr. Peugh reported that the District now has an easement agreement to access the pump station and all documents, including FDEP Water & Sewer clearances, have been signed off on, with exception of the easement that the HDOA has agreed to.

On MOTION by Mr. DeGovanni seconded by Mr. Porter with all in favor Resolution 2026-01, accepting potable water, sanitary sewer, and storm drainage infrastructure from Oasis at Hammock Dunes II, LLC, was approved.

FIFTH ORDER OF BUSINESS

Staff Reports

Attorney

Mr. Peugh stated that Palm Coast is not paying the \$72,000 quarterly installments for the use of the Reclaimed Line as they are stating that the \$10 per quarter provision in the interlocal agreement states that amount is fixed, however the agreement also says Palm Coast will charge \$0.20 for every thousand gallons, and the District is currently being charged \$0.42. Mr. Peugh will propose negotiating an updated interlocal agreement with the city.

B. Engineer’s Report

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

Manager

Bridge Report

Mr. Peugh reported the following data:

- Vehicle trips were up almost 1%, and revenue was up 1.35% from January of 2026.
- There are 29,658 accounts.
- There are 18,040 web users.

- There were \$27,008 in credit card transactions.
- There were 328 new bridge pass accounts added.

G. Additional Budget Items Report

Included on the additional budget items report were the temporary fencing and permanent gates at the European Village totaling \$4,000 and \$11,650, a chlorine analyzer totaling \$11,000, and seals, motor, and spare motor for a transfer pump totaling \$15,500.

H. Ethics Training Information

The board members were provided with a memorandum that included options for completing the required ethics training.

Miscellaneous Items

Mr. Peugh reminded the board members Seats 1 and 5 are up for election this year. The qualifying period is June 8th through noon of June 12th.

Next, it was reported Mr. Peugh met with Heidi Petito who confirmed the next phase of the beach renourishment is north of Varn Park. Cleaning of the Mala Compra ditch is scheduled for between spring and summer of 2026.

Lastly, it was reported there is a Bike to the Beach event on March 14th in which the bridge will be used by the bikers. Mr. DeGovanni recommended asking the event to hire the Sheriff's Office to direct traffic during the event.

SIXTH ORDER OF BUSINESS

Supervisors' Requests and Audience Comments

Mr. Crahan requested a discussion of the European Village rate be added to the next agenda.

Mr. DeMatteis reported that the Ocean Hammock POA is reviewing their new owner orientation package and will try to insert something that makes owners aware of access easements to the ponds.

Follow Up-Items

1. Mr. Crahan requested staff review arborist findings for HD Parkway tree conditions. Completed by Dave and Cory, no additional distressed trees were denoted.
2. Rates and Budget for FY 2027 – Schedule for Notice of Rule Development – 28 Days/ TBD?
3. Mr. Crahan requested evaluation of the rate for European Village License Agreement for current and future years.
4. Mr. DeMatteis requested seasonal adjustment for FY 2026 Toll Revenues projection as opposed to the current straight line method.
5. Mr. DeMatteis requested GMS review the accrual for the Intersection project that was paid this FY.

SEVENTH ORDER OF BUSINESS

Financial Reports

I. Balance Sheet & Income Statement

J. Assessment Receipts Schedule

K. Approval of Check Register

Copies of the financial statements as of December 31, 2025 were included in the agenda package for the Board’s review along with a copy of the check register totaling \$1,241,742.07.

Mr. DeMatteis asked about the \$815,000 expense related to the intersection project showing up in the bridge account.

Mr. Peugh responded that it was budgeted for, however it was not completed last year as was planned, so the expense is bleeding over into this year’s financials.

Mr. DeMatteis asked if the balance of the contract will be accrued.

Mr. Mossing responded that he would look at it.

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

EIGHTH ORDER OF BUSINESS

Next Scheduled Meeting: March 13, 2026 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. DeGiovanni with all in favor the meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

B.

RESOLUTION 2026-03

A RESOLUTION OF THE DUNES COMMUNITY DEVELOPMENT DISTRICT, ADOPTING THE FLAGLER COUNTY LOCAL MITIGATION STRATEGY PLAN; PROVIDING FOR IMPLEMENTING ACTIONS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Flagler County Local Mitigation Strategy (LMS) Working Group has updated the countywide strategy to mitigate risks, damages, and costs associated with natural and man-made hazards; and

WHEREAS, the LMS supports and integrates with Flagler County's Comprehensive Emergency Management Plan and serves as part of The Dunes Community Development District's Floodplain Management Plan for FEMA's Community Rating System (CRS) where applicable; and

WHEREAS, federal and state regulations, including 44 CFR 201.6, Chapter 27P-22, F.A.C., and the Robert T. Stafford Disaster Relief and Emergency Assistance Act, require local governments and eligible organizations to adopt and periodically update mitigation plans to remain eligible for grant funding; and

WHEREAS, the Dunes Community Development District has participated in the formal LMS Working Group process and finds the strategy consistent with the strategic goal to operate a risk reduction program; and

WHEREAS, the Florida Division of Emergency Management has reviewed the January 2026 update of the Flagler County LMS and found it to be compliant with State and Federal requirements; and

WHEREAS, the Dunes Community Development District has participated in the update process and finds the strategy consistent with local mitigation priorities.

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

SECTION 1. The foregoing recitals are true and correct and are incorporated herein by reference.

SECTION 2. The Flagler County Local Mitigation Strategy, as amended through the date hereof and incorporated by reference, is adopted and declared a workable program for planning, identifying, and implementing hazard mitigation programs, policies, and projects relevant to the municipality.

SECTION 3. Adoption of the LMS does not, itself, obligate the Dunes Community Development District to expend local funds for mitigation initiatives. the Dunes Community Development District may pursue mitigation grant funding and other resources at its discretion and subject to applicable budgetary and legal approvals. The Dunes Community Development District is not required to apply for or accept mitigation grants if doing so is not in its best interest.

SECTION 4. The District Manager, or their designee, is authorized to take all actions necessary to implement this Resolution, including coordinating with Flagler County, submitting documentation required for LMS recognition, and pursuing mitigation funding opportunities consistent with municipal policies.

SECTION 5. All resolutions or parts of resolutions in conflict with any provision of this Resolution are hereby repealed to the extent of such conflict.

SECTION 6. If any section, sentence, clause, phrase, or portion of this Resolution is held invalid, unlawful, or unconstitutional, such holding shall not affect the validity of the remaining portions of this Resolution.

SECTION 7. This Resolution shall take effect immediately upon adoption by the Dunes Community Development District.

CERTIFIED AS ADOPTED this 13th day of March, 2026, by the undersigned authorized official of the Dunes Community Development District.

Dunes Community Development District

Gary Crahan - President

Attest:

Gregory Peugh - Secretary

C.

- Engineer Report

Standby, Emergency Pumps – Lift Station (LS) Rehabilitation

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 was completed 8.22.25. Received updated plans from engineer 12.17.25. Issued purchase order to Xylem Flygt for equipment pricing proposal dated 1.12.2026 in the amount of \$84,500 for pump and panel equipment. Awaiting Engineer computation of pump flow and pressure duty point as requested by manufacturer prior to preparation of equipment submittals. Upon completion of submittal review and receipt of tentative schedule for equipment delivery by Xylem, staff will prepare and advertise requests for quotations for distribution to interested contractors for installation of new pumps, panel equipment, and rehabilitation items.

Priority 9 Facilities (2026-27): LS-7, La Costa (New) Status: Staff prepared Notice of Interest Form for project application to Flagler County Local Mitigation Steering (LMS) Committee for consideration of the Dunes CDD Pump Station No. 7 Resiliency & Storm Hardening Project. Funding may be available in the amount of \$250,000 associated with the State of Florida Hurricane Loss Mitigation Program. The LMS Committee reviewed the project at their 2.20.26 meeting and scored the project with 26 points having a Benefit-Cost Ratio of 4.18. Awaiting feedback from County for determination of project acceptance and/ or whether additional information may be required to improve project scoring. Upon project acceptance, staff will hire design consultant to prepare plans and specifications for bidding purposes.

Reclaimed Water Main – Hurricane Nicole Damage - FEMA/ FDEM

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. DCDD received check from FDEM for management costs (Cat Z) in the amount of \$10,913.21 on 2.10.2026. FDEM/ KPMG noticed District on 1.16.26 that a payable in the amount of \$87,078.33 has been created and is in the payable review process for Project 148 (CAT F) – awaiting receipt of payment.

Hurricane Milton 4834DR-FL: FEMA Public Assistance Activities

Staff applied for and received notice that DCDD was authorized to receive public assistance funding for damages incurred during storm event. Staff prepared and submitted the Subgrant Agreement and are currently awaiting execution and receipt of the agreement from the State. Staff provided 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 all small project categories. 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. 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. District received payment from FDEM for all remaining small projects on 2.10.2026 related to DR-4834 (Milton). A ledger was provided to FDEM and GMS to illustrate the several payments received and relationship to each specific project.

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

The Board approved a Task Order submitted by CDM Smith in June 2025, 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. 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 impact during construction, instrumentation and controls equipment, and schedule. Staff received 30% Design Phase submittal on 12.11.25. Operation staff attended plant visit for Afton pump option used in similar RO application in Oldsmar, FL on 12.17.25. Afton pump is found to be a desirable

option for use at the DCDD plant facilities. Reviewed 30% design report and plans with consultant during meeting on 1.07.2026. Staff received quotations for a couple of options for additional operator office components ranging between \$20,000 - \$40,000 dependent upon various wall configurations and ceiling load capabilities. Received 60% preliminary design plans and specifications on 12.12.26. Plans review meeting with consultant held on 3.6.26.

Water / Wastewater/ Stormwater/ CUP Regulatory Activities

Oasis Development: FDEP Water Clearance accepted by DCDD and issued by FDEP on 10.21.2025. FDEP acceptance of Notification of Completion of Construction for a Domestic Wastewater System issued by FDEP on 2.13.2026. Awaiting receipt of copies of recorded executed easements and final plat.

Staff prepared customer notices on billing statements and posted on District website the SJRWMD Water Shortage Warning Order requesting voluntary measures to reduce water use due to recent drought conditions.

Staff prepared and uploaded 2025 Annual State Emergency Response Commission (SERC) Tier 2 Report on 2.20.2026 as required by the EPA for reporting hazardous materials inventory and other related information prior to 03.01.2026 filing deadline. The report includes a listing of the types and quantities of chemicals used and stored by the District for water and wastewater treatment purposes. The inventory listing also includes quantities of diesel fuel stored on-site for auxiliary generator power uses. The report is also forwarded to Flagler County emergency officials and fire department offices.

D.



FISCAL YEAR 2026 TOLL REVENUES

MONTH	REVENUES				PREVIOUS YEAR COLLECTIONS	% CHANGE FROM PRIOR YEAR	VEHICLES TRIPS					\$/VEHICLE		
	CASH	BRIDGE PASS	% CASH/BPASS	TOTAL MONTHLY COLLECTIONS			PREVIOUS 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	\$ 89,606.00	\$ 110,601.25	81.02%	\$ 200,207.25	\$ 215,073.50	-6.91%	176,199	184,780	-4.64%	29,266	144,144	2,789	\$ 1.136256	
DECEMBER 2025	\$ 95,757.00	\$ 114,865.25	83.36%	\$ 210,622.25	\$ 205,283.50	2.60%	184,011	179,072	2.76%	31,342	149,855	2,814	\$ 1.144618	
JANUARY 2026	\$ 83,867.00	\$ 115,938.00	72.34%	\$ 199,805.00	\$ 197,136.50	1.35%	182,502	179,075	1.91%	27,404	151,360	3,738	\$ 1.094810	
FEBRUARY 2026	\$ 90,258.00	\$ 110,866.00	81.41%	\$ 201,124.00	\$ 209,221.75	-3.87%	176,938	182,385	-2.99%	29,577	144,700	2,661	\$ 1.136692	
MARCH 2026					\$ 253,164.00	-100.00%	0	210,563	-100.00%					
APRIL 2026					\$ 246,706.50	-100.00%	0	207,511	-100.00%					
MAY 2026					\$ 238,308.50	-100.00%	0	198,256	-100.00%					
JUNE 2026					\$ 236,329.50	-100.00%	0	188,665	-100.00%					
JULY 2026					\$ 250,008.75	-100.00%	0	196,371	-100.00%					
AUGUST 2026					\$ 218,278.25	-100.00%	0	182,421	-100.00%					
SEPTEMBER 2026					\$ 188,696.50	-100.00%	0	167,118	-100.00%					
TOTALS=	\$ 450,399.00	\$ 567,679.25		\$ 1,018,078.25	\$ 2,629,062.00		902,003	2,243,961		147,164	739,759	15,080		
PERCENT OF TOTAL=	44.2%	55.8%		Previous YTD=	\$ 997,570.00		Previous YTD=	893,056		16.3%	82.0%	1.7%		
				Increase/Decrease %=	2.06%		Increase/Decrease %=	1.00%						
CURRENT FY AVERAGES=	\$ 90,079.80	\$ 113,535.85	79.38%	\$ 203,615.65			75,167			29,433	147,952	3,016	\$ 1.1288	
12 MONTH PROJECTION=	\$ 1,080,957.60	\$ 1,362,430.20		\$ 2,683,110.80			902,003			353,194	1,775,422	36,192		
FEBRUARY 2025	\$ 95,649.00	\$ 113,572.75	84.22%	\$ 209,221.75	\$ 168,599.50	24.09%	182,385	184,579	-1.19%	31,249	148,404	2,732	\$ 1.147143	
FY 26 BUDGETED PROJECTION=	\$ 2,725,000													
	12345	=Revised number												

E.



DUNES COMMUNITY DEVELOPMENT DISTRICT									
FY 2026 ADDITIONAL BUDGET ITEMS									
ITEM	AUTHORIZED EXPENDITURES	FUND CLASSIFICATION				TOTAL	CLASSIFICATION	BOARD MEETING	
		GENERAL	BRIDGE	W&S	STORMWATER			AUTHORIZED/DISCUSSED	NOTES
1	European Village Temporary Fencing		\$ 4,000.00			\$ 4,000.00	O&M	10/10/2025	Ongoing- \$800/month
2	Raise Catch Basin buried by builder 23 IE Pkwy				\$ 5,150.00	\$ 5,150.00	Capital	11/14/2025	
3	Equalization Basin Pump Purchase			\$ 16,000.00		\$ 16,000.00	Capital	12/12/2025	Premature failure of Pump
4	Spare rotating assembly and motor for EQ Basin			\$ 20,500.00		\$ 20,500.00	Capital	12/12/2025	
5	Transfer pump failed seals (2), motor, spare motor and labor			\$15,500.00		\$ 15,500.00	Capital	2/13/2026	Two seal failures and motor bearings failing.
6	CL17 Analyzer (rental program), 1 controller, 1 spare controller (total est.)			\$11,000.00		\$ 11,000.00	Capital	2/13/2026	Failed analyzer and controller
7	European Village Permanent Gates		\$11,650.00			\$ 11,650.00	Capital	2/13/2026	Bridge
8	WTP Building Repairs			\$ 20,233.00		\$ 20,233.00	Capital		Door Replacement, Metal Siding Repairs, Holes in metal siding, Flashing is rotting
9	WTP Painting			\$ 13,050.00		\$ 13,050.00	Capital		Painting High Service Pumps and Train 1 and 2 RO Frames
10	10 Year Warranty for Newest Portable Generator			\$ 3,580.00		\$ 3,580.00	Capital		
SUB-TOTALS=		\$ -	\$ 15,650.00	\$ 99,863.00	\$ 5,150.00	\$ 120,663.00			
UPCOMING ITEMS									
i.	Toll Booth Lane 1 Repaving		\$ 30,000.00			\$ 30,000.00	O&M		Estimate - Appears to be petroleum spill
ii.	Spare VFD for the Reclaimed PS			\$ 10,000.00		\$ 10,000.00			Existing VFD is reaching end of life
iii.						\$ -			
iv.						\$ -			
SUB-TOTALS=		\$ -	\$ 30,000.00	\$ 10,000.00	\$ -	\$ 40,000.00			
GRAND TOTAL ALL IDENTIFIED ITEMS=		\$ -	\$ 45,650.00	\$ 109,863.00	\$ 5,150.00	\$ 160,663.00			
POTENTIALLY ABSORBABLE WITH EXISTING BUDGET									
A									
B									
SUB-TOTALS=		\$ -	\$ -	\$ -	\$ -	\$ -			

F.

Dunes
Community Development District

Unaudited Financial Reporting
January 31, 2026



Table of Contents

1	<u>Balance Sheet</u>
2	<u>General Fund</u>
3	<u>General Fund Month to Month</u>
4	<u>Statement of Net Position</u>
5-6	<u>Statement of Revenues, Expenses and Changes in Net Position-Water and Sewer Fund</u>
7-8	<u>Water and Sewer Fund Month to Month</u>
9	<u>Statement of Revenues, Expenses and Changes in Net Position-Bridge Fund</u>
10	<u>Bridge Fund Month to Month</u>
11	<u>Statement of Revenues, Expenses and Changes in Net Position-Stormwater Fund</u>
12	<u>Stormwater Fund Month to Month</u>
13-32	<u>Check Run Summary</u>
33	<u>Assessment Receipt Schedule</u>

DUNES COMMUNITY DEVELOPMENT DISTRICT

BALANCE SHEET

January 31, 2026

	General Fund
ASSETS:	
Cash	\$163,729
Assessments Receivable	\$26,909
Due from Other Funds	\$135
Investments-Raymond James	\$31,754
Investments-SBA	\$30,127
Prepays	\$18,673
TOTAL ASSETS	\$271,326
LIABILITIES AND FUND BALANCES:	
Liabilities:	
Accounts Payable	\$6,346
TOTAL LIABILITIES	\$6,346
Fund Balances:	
Unassigned	\$246,308
TOTAL FUND BALANCES	\$264,980
TOTAL LIABILITIES & FUND BALANCE	\$271,326

DUNES COMMUNITY DEVELOPMENT DISTRICT

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the Period Ended January 31, 2026

EXPENSE CODE	DESCRIPTION	GENERAL FUND BUDGET	PRORATED BUDGET THRU 01/31/26	ACTUAL THRU 01/31/26	VARIANCE
REVENUES:					
001.300.31900.10000	Maintenance Taxes	\$464,265	\$422,522	\$422,522	\$0
001.300.36100.11000	Interest Income	\$3,482	\$1,161	\$583	(\$577)
TOTAL REVENUES		\$467,747	\$423,683	\$423,106	(\$577)
EXPENDITURES:					
<i>Administrative</i>					
001.310.51300.11000	Supervisor Fees	\$14,000	\$4,667	\$3,800	\$867
001.310.51300.21000	FICA Expense	\$1,071	\$357	\$291	\$66
001.310.51300.31100	Engineering/Software Services	\$15,000	\$5,000	\$7,052	(\$2,052)
001.310.51300.31500	Attorney	\$25,000	\$8,333	\$16,305	(\$7,971)
001.310.51300.32000	Collection Fees/Payment Discount	\$21,000	\$21,000	\$24,615	(\$3,615)
001.310.51300.32200	Annual Audit	\$3,655	\$1,218	\$85	\$1,133
001.310.51300.34000	Management Fees	\$10,627	\$3,542	\$3,542	\$0
001.310.51300.35100	Computer Time	\$2,000	\$667	\$667	(\$0)
001.310.51300.40000	Travel Expenses	\$1,000	\$333	\$447	(\$113)
001.310.51300.42000	Postage & Express Mail	\$5,000	\$1,667	\$1,208	\$459
001.310.51300.42500	Printing	\$2,500	\$833	\$560	\$273
001.310.51300.45000	Insurance	\$33,659	\$11,220	\$9,372	\$1,848
001.310.51300.48000	Advertising Legal & Other	\$2,000	\$667	\$37	\$630
001.310.51300.49000	Bank Charges	\$1,000	\$333	\$142	\$191
001.310.51300.49100	Contingencies	\$9,000	\$3,000	\$3,019	(\$19)
001.310.51300.51000	Office Supplies	\$2,000	\$667	\$403	\$264
001.310.51300.54000	Dues, Licenses & Subscriptions	\$1,000	\$333	\$195	\$138
001.320.53800.12000	Salaries	\$127,368	\$44,089	\$41,808	\$2,281
001.320.53800.12100	Consulting Fees	\$1,500	\$500	\$0	\$500
001.320.53800.21000	FICA Taxes	\$11,807	\$4,087	\$2,925	\$1,162
001.320.53800.22000	Pension Expense	\$12,737	\$4,409	\$3,928	\$481
001.320.53800.23000	Health Insurance Benefits	\$16,526	\$5,509	\$6,492	(\$983)
001.320.53800.24000	Workers Comp Insurance	\$1,871	\$624	\$1,065	(\$441)
001.320.53800.64000	Capital Improvements	\$35,000	\$30,305	\$30,305	\$0
TOTAL ADMINISTRATIVE		\$356,321	\$153,359	\$158,260	(\$4,901)
<i>General System Maintenance</i>					
001.320.53800.46200	Landscaping	\$40,000	\$13,333	\$7,200	\$6,133
001.320.53800.46000	Building Maintenance	\$35,000	\$11,667	\$11,956	(\$290)
001.320.53800.46300	Tree & Shrub Removal	\$2,500	\$833	\$0	\$833
001.320.53800.49300	R&R-Equipment	\$500	\$167	\$0	\$167
TOTAL GENERAL SYSTEM MAINTENANCE		\$78,000	\$26,000	\$19,156	\$6,844
TOTAL EXPENDITURES		\$434,321	\$179,359	\$177,417	\$1,943
Excess (deficiency) of revenues over (under) expenditures		\$33,426	\$244,323	\$245,689	\$1,365
<i>Other Financing Sources/(Uses)</i>					
001.300.36900.10200	Non-Operating Revenue	(\$33,426)	(\$11,142)	\$0	\$11,142
TOTAL OTHER FINANCING SOURCES/(USES)		(\$33,426)	(\$11,142)	\$0	\$11,142
Net change in fund balance		\$0	\$233,181	\$245,689	\$12,507
FUND BALANCE - BEGINNING		\$0		\$19,292	
FUND BALANCE - ENDING		\$0		\$264,980	

DUNES COMMUNITY DEVELOPMENT DISTRICT

General Fund

**Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Period Ended January 31, 2026**

EXPENSE CODE	DESCRIPTION	OCTOBER 2025	NOVEMBER 2025	DECEMBER 2025	JANUARY 2026	FEBRUARY 2026	MARCH 2026	APRIL 2026	MAY 2026	JUNE 2026	JULY 2026	AUGUST 2026	SEPTEMBER 2026	TOTAL
REVENUES:														
001.300.31900.10000	Maintenance Taxes	\$0	\$102,935	\$291,342	\$28,246	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$422,522
001.300.36100.11000	Interest Income	\$155	\$105	\$125	\$198	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$583
001.300.36900.10000	Miscellaneous Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES		\$155	\$103,040	\$291,467	\$28,443	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$423,106
EXPENDITURES:														
<u>Administrative</u>														
001.310.51300.11000	Supervisor Fees	\$1,000	\$1,000	\$800	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,800
001.310.51300.21000	FICA Expense	\$77	\$77	\$61	\$77	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$291
001.310.51300.31100	Engineering/Software Services	\$0	\$7,052	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,052
001.310.51300.31500	Attorney	\$0	\$3,850	\$5,893	\$6,562	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,305
001.310.51300.32000	Collection Fees/Payment Discount	\$0	\$6,094	\$17,184	\$1,337	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,615
001.310.51300.32200	Annual Audit	\$0	\$0	\$85	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$85
001.310.51300.34000	Management Fees	\$886	\$886	\$886	\$886	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,542
001.310.51300.35100	Computer Time	\$167	\$167	\$167	\$167	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$667
001.310.51300.40000	Travel Expenses	\$0	\$0	\$447	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$447
001.310.51300.42000	Postage & Express Mail	\$281	\$289	\$300	\$338	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,208
001.310.51300.42500	Printing	\$164	\$117	\$104	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$560
001.310.51300.45000	Insurance	\$2,370	\$2,334	\$2,334	\$2,334	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,372
001.310.51300.48000	Advertising Legal & Other	\$0	\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$37
001.310.51300.49000	Bank Charges	\$54	\$34	\$55	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$142
001.310.51300.49100	Contingencies	\$823	\$725	\$725	\$745	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,019
001.310.51300.51000	Office Supplies	\$201	\$11	\$191	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$403
001.310.51300.54000	Dues, Licenses & Subscriptions	\$175	\$0	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$195
001.320.53800.12000	Salaries	\$10,337	\$10,285	\$10,676	\$10,510	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$41,808
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	\$740	\$678	\$708	\$800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,925
001.320.53800.22000	Pension Expense	\$918	\$919	\$1,175	\$916	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,928
001.320.53800.23000	Health Insurance Benefits	\$1,484	\$1,494	\$1,494	\$2,019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,492
001.320.53800.24000	Workers Comp Insurance	\$533	\$178	\$178	\$178	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,065
001.320.53800.64000	Capital Improvements	\$0	\$0	\$15,153	\$15,153	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,305
TOTAL ADMINISTRATIVE		\$20,208	\$36,225	\$58,634	\$43,193	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$158,260
<u>General System Maintenance</u>														
001.320.53800.46200	Landscaping	\$1,800	\$1,800	\$1,800	\$1,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,200
001.320.53800.46000	Building Maintenance	\$3,927	\$3,311	\$2,207	\$2,512	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,956
001.320.53800.46300	Tree & Shrub Removal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
001.320.53800.49300	R&R-Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL GENERAL SYSTEM MAINTENANCE		\$5,727	\$5,111	\$4,007	\$4,312	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,156
TOTAL EXPENDITURES		\$25,935	\$41,336	\$62,641	\$47,505	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$177,417
Excess (deficiency) of revenues over (under) expenditures		(\$25,780)	\$61,704	\$228,826	(\$19,062)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$245,689
<u>Other Financing Sources/(Uses)</u>														
001.300.38100.10000	Interfund Transfer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
001.320.53800.64000	Maintenance Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES/(USES)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net change in fund balance		(\$25,780)	\$61,704	\$228,826	(\$19,062)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$245,689

DUNES COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF NET POSITION - PROPRIETARY FUNDS

January 31, 2026

	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	\$248,395	\$220,461	\$44,271	\$513,127
Cash - On Hand	---	\$2,800	---	\$2,800
Petty Cash	---	\$3,632	---	\$3,632
Investments:				
State Board - Surplus Funds	\$272,324	\$240	\$400,783	\$673,347
Raymond James - Enhanced Savings	\$2,340,230	\$1,695,781	\$338,505	\$4,374,516
Raymond James - Certificate of Deposit	---	\$8,002,261	---	\$8,002,261
Raymond James - Money Market Sweep	\$625	\$0	---	\$625
Receivables				
Utility Billing	\$453,574	---	---	\$453,574
Utility Billing-Unbilled AR	\$194,500	---	---	\$194,500
FSA Receivable	---	\$29,272	---	\$29,272
Due from Other Sources	\$87,079	---	---	\$87,079
Due from Other Funds	\$392	\$4,271	\$39,508	\$44,170
Noncurrent Assets:				
Prepays	\$102,699	\$93,363	\$18,708	\$214,770
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	\$30,058,682	\$18,809,449	\$841,775	\$49,709,906
LIABILITIES:				
Current Liabilities:				
Accounts Payable	\$154,560	\$3,109	\$6,605	\$164,274
Due to Other Funds	\$43,970	---	\$336	\$44,305
Noncurrent Liabilities:				
Prepaid Connection Fees	\$629,153	---	---	\$629,153
Deferred Toll Revenue	---	\$515,516	---	\$515,516
TOTAL LIABILITIES	\$827,683	\$518,625	\$6,941	\$1,353,248
NET POSITION				
Net Invested in Capital Assets	\$26,357,866	\$8,757,367	\$0	\$35,115,233
Restricted for Renewal and Replacement	\$2,473,134	\$9,283,457	\$0	\$11,756,591
Unrestricted	\$400,000	\$250,000	\$834,834	\$1,484,834
TOTAL NET POSITION	\$29,231,000	\$18,290,824	\$834,834	\$48,356,658

⁽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 January 31, 2026

EXPENDITURE CODE	DESCRIPTION	WATER/SEWER FUND BUDGET	PRORATED BUDGET THRU 01/31/26	ACTUAL THRU 01/31/26	VARIANCE
OPERATING REVENUES:					
041.300.34300.30000	Water Revenue	\$1,432,225	\$298,907	\$422,610	\$123,703
041.300.34300.50000	Sewer Revenue	\$1,194,059	\$257,272	\$378,931	\$121,659
041.300.34300.76000	Irrigation/Effluent	\$2,277,799	\$460,594	\$741,943	\$281,348
041.300.34300.10000	Meter Fees	\$25,000	\$6,250	\$10,874	\$4,624
041.300.34300.10100	Connection Fees - W, S & I (75 units)	\$23,000	\$5,750	\$9,000	\$3,250
041.300.36900.10000	CPC Effluent Agreement	\$72,000	\$10	\$0	(\$10)
041.300.34900.10200	Backflow Preventor/Misc.	\$2,504	\$626	\$786	\$160
041.300.33700.30000	Grant Income	\$0	\$0	\$0	\$0
041.300.36900.10000	Misc. Income / Penalty	\$20,000	\$5,000	\$9,805	\$4,805
TOTAL OPERATING REVENUES		\$5,046,588	\$1,034,409	\$1,573,949	\$539,540
OPERATING EXPENSES					
<u>Administrative</u>					
041.310.51300.31100	Engineering	\$50,000	\$16,667	\$0	\$16,667
041.310.51300.31500	Attorney	\$10,000	\$3,333	\$0	\$3,333
041.310.51300.32200	Annual Audit	\$8,170	\$2,723	\$190	\$2,533
041.310.51300.34000	Management Fees	\$23,755	\$7,918	\$7,918	\$0
041.310.51300.40000	Travel Expenses	\$16,000	\$5,333	\$3,563	\$1,770
041.310.51300.42000	Postage & Express Mail	\$4,000	\$1,333	\$1,657	(\$324)
041.310.51300.42500	Printing & Mailing Utility Bills	\$15,000	\$5,000	\$4,564	\$436
041.310.51300.48000	Advertising Legal & Other	\$3,000	\$1,000	\$1,372	(\$372)
041.310.51300.49000	Bank Charges	\$1,000	\$333	\$324	\$9
041.310.51300.49100	Contingencies	\$7,000	\$2,333	\$1,946	\$387
041.310.51300.51000	Office Supplies and Equipment	\$13,000	\$4,333	\$3,169	\$1,165
041.310.51300.54000	Dues, Licenses & Subscriptions	\$15,000	\$5,000	\$4,384	\$616
041.310.51300.54200	Permits Fees WTP & WWTP	\$8,000	\$2,667	\$4,600	(\$1,933)
041.310.51300.55000	Land Leases & Easement Fees	\$14,000	\$4,667	\$0	\$4,667
041.310.53600.12000	Salaries, including Overtime	\$1,133,760	\$377,920	\$352,198	\$25,722
041.310.53600.12100	Consulting Fees	\$1,500	\$500	\$0	\$500
041.310.53600.21000	FICA Taxes	\$104,194	\$34,731	\$25,133	\$9,599
041.310.53600.22000	Pension Plan	\$113,376	\$37,792	\$29,466	\$8,326
041.310.53600.23000	Insurance Benefits (Medical)	\$147,104	\$49,035	\$50,185	(\$1,150)
041.310.53600.24000	Workers Compensation Insurance	\$16,653	\$5,551	\$9,474	(\$3,923)
041.310.53600.25000	Unemployment Benefits	\$500	\$167	\$0	\$167
041.310.53600.25000	Bad Debt Expense	\$500	\$167	\$107	\$60
041.310.53600.41000	Telephone	\$62,000	\$20,667	\$18,342	\$2,325
041.310.53600.41002	Payment Processing Service	\$18,000	\$6,000	\$6,677	(\$677)
041.310.53600.44000	Equipment Rentals & Leases	\$10,000	\$3,333	\$2,485	\$848
041.310.53600.45000	Insurance	\$185,125	\$61,708	\$51,545	\$10,163
041.310.53600.46100	Repair and Maintenance for Vehicles	\$20,000	\$6,667	\$4,699	\$1,968
041.310.53600.52000	Supplies/Equipment General	\$4,000	\$1,333	\$1,793	(\$460)
041.310.53600.52010	Tools	\$20,000	\$6,667	\$1,636	\$5,031
041.310.53600.52055	Uniforms/Supplies/Services	\$16,000	\$5,333	\$15,268	(\$934)
041.310.53600.52100	Fuel for Vehicles	\$4,000	\$1,333	\$3,647	(\$2,314)
041.310.53600.54100	Training & Travel Expenses	\$6,000	\$2,000	\$712	\$1,288
TOTAL ADMINISTRATIVE		\$2,050,637	\$683,546	\$607,054	\$76,492

DUNES COMMUNITY DEVELOPMENT DISTRICT

Water and Sewer Fund-Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended January 31, 2026

EXPENDITURE CODE	DESCRIPTION	WATER/SEWER FUND BUDGET	PRORATED BUDGET THRU 01/31/26	ACTUAL THRU 01/31/26	VARIANCE
Water System					
041.320.53600.34800	Water Quality Testing	\$25,000	\$8,333	\$5,182	\$3,151
041.320.53600.43000	Electric	\$149,000	\$49,667	\$44,271	\$5,396
041.320.53600.43100	Bulk Water Purchases	\$20,000	\$6,667	\$28	\$6,639
041.320.53600.44000	Equipment Rentals & Leases	\$500	\$167	\$0	\$167
041.320.53600.46000	Plant Maintenance Repair and Equipment	\$260,000	\$86,667	\$62,696	\$23,971
041.320.53600.46050	Distribution System Maintenance Repair and Equip.	\$50,000	\$16,667	\$8,314	\$8,352
041.320.53600.52000	Plant Operating Supplies	\$23,000	\$7,667	\$10,439	(\$2,773)
041.320.53600.52200	Chlorine & Other Chemicals	\$385,250	\$128,417	\$131,971	(\$3,555)
041.320.53600.61000	Meters New & Replacement	\$60,000	\$20,000	\$32,629	(\$12,629)
TOTAL WATER SYSTEM		\$972,750	\$324,250	\$295,531	\$28,719
Sewer System					
041.330.53600.34800	Water Quality Testing	\$28,000	\$9,333	\$7,097	\$2,236
041.330.53600.34900	Sludge Disposal	\$190,000	\$63,333	\$38,996	\$24,337
041.330.53600.43000	Electric	\$115,000	\$38,333	\$25,384	\$12,949
041.330.53600.44000	Equipment Rentals & Leases	\$500	\$167	\$0	\$167
041.330.53600.46000	Plant Maintenance Repair and Equipment	\$190,000	\$63,333	\$74,329	(\$10,996)
041.330.53600.46050	Collection System Maintenance Repair and Equip.	\$25,000	\$8,333	\$4,167	\$4,166
041.330.53600.46075	Lift Station Repair and Maintenance	\$50,000	\$16,667	\$12,428	\$4,239
041.330.53600.52000	Plant Operating Supplies	\$12,000	\$4,000	\$6,001	(\$2,001)
041.330.53600.52200	Chlorine & Other Chemicals	\$50,000	\$16,667	\$15,789	\$878
TOTAL SEWER SYSTEM		\$660,500	\$220,167	\$184,191	\$35,975
Irrigation System					
041.340.53600.34800	Water Quality Testing	\$500	\$167	\$0	\$167
041.340.53600.43000	Electric	\$70,000	\$23,333	\$20,617	\$2,716
041.340.53600.43300	Effluent (Reclaimed Water) Purchases	\$220,000	\$73,333	\$66,134	\$7,200
041.340.53600.44000	Equipment Rentals & Leases	\$35,000	\$11,667	\$4,635	\$7,032
041.340.53600.46000	Plant Maintenance Repair and Equipment	\$140,000	\$46,667	\$22,526	\$24,141
041.340.53600.46050	Distribution System Maintenance Repair/Equip.	\$30,000	\$10,000	\$10,082	(\$82)
041.340.53600.61000	Meters New & Replacement	\$50,000	\$16,667	\$2,696	\$13,970
TOTAL IRRIGATION SYSTEM		\$545,500	\$181,833	\$126,690	\$55,143
TOTAL OPERATING EXPENSES		\$4,229,387	\$1,409,796	\$1,213,466	\$196,329
OPERATING INCOME (LOSS)		\$817,201	(\$375,386)	\$360,483	\$735,869
NON OPERATING REVENUE (EXPENSES)					
041.300.36900.10200	Non Operating Revenue	\$437,862	\$145,954	\$0	(\$145,954)
041.300.22300.10000	Connection Fees - W/S	(\$22,000)	(\$7,333)	\$0	\$7,333
041.300.36100.10000	Interest Income	\$60,000	\$20,000	\$30,186	\$10,186
041.310.51300.64000	Capital Improvements	(\$1,293,063)	(\$431,021)	(\$254,372)	\$176,649
TOTAL NON OPERATING REVENUE (EXPENSES)		(\$817,201)	(\$272,400)	(\$224,186)	\$48,214
CHANGE IN NET POSITION		\$0	(\$647,787)	\$136,296	\$391,425
TOTAL NET POSITION - BEGINNING		\$0		\$29,094,703	
TOTAL NET POSITION - ENDING		\$0		\$29,231,000	

DUNES COMMUNITY DEVELOPMENT DISTRICT

Water and Sewer Fund-Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended January 31, 2026

EXPENDITURE CODE	DESCRIPTION	OCTOBER 2025	NOVEMBER 2025	DECEMBER 2025	JANUARY 2026	FEBRUARY 2026	MARCH 2026	APRIL 2026	MAY 2026	JUNE 2026	JULY 2026	AUGUST 2026	SEPTEMBER 2026	TOTAL
OPERATING REVENUES:														
041.300.34300.30000	Water Revenue	\$95,097	\$109,221	\$110,072	\$108,221	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$422,610
041.300.34300.50000	Sewer Revenue	\$83,767	\$97,666	\$99,674	\$97,823	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$378,931
041.300.34300.76000	Irrigation/Effluent	\$151,494	\$205,344	\$206,364	\$178,741	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$741,943
041.300.34300.10000	Meter Fees	\$4,341	\$1,271	\$4,122	\$1,140	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,874
041.300.34300.10100	Connection Fees - W, S & I (75 units)	\$0	\$0	\$9,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,000
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.	\$393	\$0	\$262	\$131	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$786
041.300.36900.10000	Misc. Income / Penalty	\$1,846	\$2,205	\$4,424	\$1,329	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,805
TOTAL OPERATING REVENUES		\$336,939	\$415,707	\$433,918	\$387,385	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,573,949
OPERATING EXPENSES														
Administrative														
041.310.51300.31100	Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
041.310.51300.31500	Attorney	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
041.310.51300.32200	Annual Audit	\$0	\$0	\$190	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$190
041.310.51300.34000	Management Fees	\$1,980	\$1,980	\$1,980	\$1,980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,918
041.310.51300.40000	Travel Expenses	\$800	\$800	\$1,163	\$800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,563
041.310.51300.42000	Postage & Express Mail	\$219	\$429	\$503	\$507	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,657
041.310.51300.42500	Printing & Mailing Utility Bills	\$1,154	\$1,153	\$0	\$2,257	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,564
041.310.51300.48000	Advertising Legal & Other	\$0	\$854	\$518	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,372
041.310.51300.49000	Bank Charges	\$17	\$51	\$154	\$103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$324
041.310.51300.49100	Contingencies	\$155	\$349	\$470	\$972	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,946
041.310.51300.51000	Office Supplies and Equipment	\$974	\$494	\$687	\$1,014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,169
041.310.51300.54000	Dues, Licenses & Subscriptions	\$1,176	\$910	\$1,955	\$343	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,384
041.310.51300.54200	Permits Fees WTP & WWTP	\$0	\$0	\$4,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,600
041.310.51300.55000	Land Leases & Easement Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
041.310.53600.12000	Salaries, including Overtime	\$86,976	\$85,904	\$86,905	\$92,412	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$352,198
041.310.53600.21000	FICA Taxes	\$6,322	\$5,882	\$5,972	\$6,957	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,133
041.310.53600.22000	Pension Plan	\$7,283	\$7,205	\$7,387	\$7,591	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29,466
041.310.53600.23000	Insurance Benefits (Medical)	\$12,738	\$12,941	\$12,956	\$11,550	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,185
041.310.53600.24000	Workers Compensation Insurance	\$4,737	\$1,579	\$1,579	\$1,579	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,474
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	\$107	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$107
041.310.53600.41000	Telephone	\$4,722	\$4,472	\$4,626	\$4,522	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,342
041.310.53600.41002	Payment Processing Service	\$1,620	\$1,647	\$1,670	\$1,739	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,677
041.310.53600.44000	Equipment Rentals & Leases	\$631	\$643	\$611	\$601	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,485
041.310.53600.45000	Insurance	\$13,033	\$12,837	\$12,837	\$12,837	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$51,545
041.310.53600.46100	Repair and Maintenance for Vehicles	\$482	\$3,701	\$516	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,699
041.310.53600.52000	Supplies/Equipment General	\$1,267	\$14	\$447	\$66	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,793
041.310.53600.52010	Tools	\$250	\$0	\$0	\$1,386	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,636
041.310.53600.52055	Uniforms/Supplies/Services	\$13,832	\$319	\$595	\$522	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,268
041.310.53600.52100	Fuel for Vehicles	\$890	\$832	\$1,211	\$714	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,647
041.310.53600.54100	Training & Travel Expenses	\$0	\$0	\$412	\$300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$712
TOTAL ADMINISTRATIVE		\$161,257	\$144,997	\$149,943	\$150,857	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$607,054

DUNES COMMUNITY DEVELOPMENT DISTRICT

Water and Sewer Fund-Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended January 31, 2026

EXPENDITURE CODE	DESCRIPTION	OCTOBER 2025	NOVEMBER 2025	DECEMBER 2025	JANUARY 2026	FEBRUARY 2026	MARCH 2026	APRIL 2026	MAY 2026	JUNE 2026	JULY 2026	AUGUST 2026	SEPTEMBER 2026	TOTAL
Water System														
041.320.53600.34800	Water Quality Testing	\$1,041	\$461	\$897	\$2,784	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,182
041.320.53600.43000	Electric	\$10,533	\$10,605	\$11,411	\$11,722	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$44,271
041.320.53600.43100	Bulk Water Purchases	\$8	\$6	\$7	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28
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	\$30,914	\$15,170	\$12,827	\$3,785	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$62,696
041.320.53600.46050	Distribution System Maintenance Repair and Eq	\$0	\$3,570	\$1,875	\$2,869	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,314
041.320.53600.52000	Plant Operating Supplies	\$4,185	\$4,311	\$1,811	\$132	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,439
041.320.53600.52200	Chlorine & Other Chemicals	\$38,287	\$29,922	\$35,078	\$28,684	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$131,971
041.320.53600.61000	Meters New & Replacement	\$0	\$8,499	\$6,429	\$17,700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$32,629
TOTAL WATER SYSTEM		\$84,968	\$72,545	\$70,335	\$67,683	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$295,531
Sewer System														
041.330.53600.34800	Water Quality Testing	\$1,353	\$1,059	\$1,708	\$2,976	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,097
041.330.53600.34900	Sludge Disposal	\$16,956	\$0	\$0	\$22,040	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$38,996
041.330.53600.43000	Electric	\$6,567	\$6,416	\$6,082	\$6,320	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,384
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	\$15,816	\$31,744	\$12,003	\$14,767	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$74,329
041.330.53600.46050	Collection System Maintenance Repair and Equip	\$0	\$4,130	\$0	\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,167
041.330.53600.46075	Lift Station Repair and Maintenance	\$0	\$3,482	\$7,550	\$1,395	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,428
041.330.53600.52000	Plant Operating Supplies	\$793	\$4,412	\$664	\$132	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,001
041.330.53600.52200	Chlorine & Other Chemicals	\$4,857	\$5,336	\$2,141	\$3,456	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,789
TOTAL SEWER SYSTEM		\$46,342	\$56,580	\$30,146	\$51,123	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$184,191
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	\$4,488	\$5,276	\$5,604	\$5,249	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,617
041.340.53600.43300	Effluent (Reclaimed Water) Purchases	\$21,396	\$20,201	\$24,536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$66,134
041.340.53600.44000	Equipment Rentals & Leases	\$2,318	\$2,318	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,635
041.340.53600.46000	Plant Maintenance Repair and Equipment	\$2,166	\$8,011	\$4,804	\$7,546	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,526
041.340.53600.46050	Distribution System Maintenance Repair/Equip.	\$0	\$4,639	\$5,407	\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,082
041.340.53600.61000	Meters New & Replacement	\$0	\$0	\$2,696	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,696
TOTAL IRRIGATION SYSTEM		\$30,368	\$40,445	\$43,046	\$12,831	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$126,690
OPERATING INCOME (LOSS) BEFORE RESERVES		\$14,004	\$101,140	\$140,448	\$104,891	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$360,483
TOTAL OPERATING EXPENSES		\$322,935	\$314,567	\$293,471	\$282,494	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,213,466
OPERATING INCOME (LOSS)		\$14,004	\$101,140	\$140,448	\$104,891	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$360,483
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	\$0	\$0
041.300.22300.10000	Connection Fees - W/S	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
041.300.36100.10000	Interest Income	\$8,553	\$7,219	\$7,168	\$7,247	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,186
041.310.51300.64000	Capital Improvements	(\$45,008)	\$0	(\$109,904)	(\$99,460)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$254,372)
TOTAL NON OPERATING REVENUE (EXPENSES)		(\$36,456)	\$7,219	(\$102,736)	(\$92,213)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$224,186)
CHANGE IN NET POSITION		(\$22,451)	\$108,359	\$37,711	\$12,677	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$136,296

DUNES COMMUNITY DEVELOPMENT DISTRICT

Bridge Fund - Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended January 31, 2026

EXPENSE CODE	DESCRIPTION	BRIDGE FUND BUDGET	PRORATED BUDGET THRU 01/31/26	ACTUAL THRU 01/31/26	VARIANCE
OPERATING REVENUES:					
042.300.34900.10000	Toll Collections/Book Sales	\$2,725,000	\$908,333	\$832,960	(\$75,373)
042.300.36900.10000	Miscellaneous Income	\$35,000	\$11,667	\$37,444	\$25,777
TOTAL OPERATING REVENUES		\$2,760,000	\$920,000	\$870,404	(\$49,596)
OPERATING EXPENSES					
<i>Administrative</i>					
042.310.51300.31100	Engineering	\$5,000	\$1,667	\$0	\$1,667
042.310.51300.31500	Attorney	\$5,000	\$1,667	\$0	\$1,667
042.310.51300.32200	Annual Audit	\$6,235	\$2,078	\$145	\$1,933
042.310.51300.34000	Management Fees	\$18,129	\$6,043	\$6,043	(\$0)
042.310.51300.49000	Bank Charges	\$3,000	\$1,000	\$2,284	(\$1,284)
042.310.51300.49100	Contingencies	\$5,000	\$1,667	\$891	\$776
TOTAL ADMINISTRATIVE		\$42,364	\$14,121	\$9,362	\$4,759
<i>Toll Facility</i>					
042.320.54900.12000	Salaries	\$839,762	\$290,687	\$263,685	\$27,002
042.320.54900.12100	Consulting Fees	\$1,500	\$519	\$0	\$519
042.320.54900.21000	FICA Taxes	\$73,597	\$25,476	\$19,226	\$6,250
042.320.54900.22000	Pension Plan	\$60,394	\$20,906	\$16,845	\$4,061
042.320.54900.23000	Insurance Benefits (Medical)	\$78,361	\$26,120	\$27,703	(\$1,582)
042.320.54900.24000	Workers Compensation Insurance	\$8,871	\$2,957	\$5,046	(\$2,089)
042.320.54900.34300	Contractual Support	\$124,970	\$41,657	\$16,876	\$24,780
042.320.54900.34500	Payroll Processing Fee	\$40,000	\$13,333	\$13,939	(\$606)
042.320.54900.34600	Credit Card Processing Fee	\$58,000	\$19,333	\$29,144	(\$9,810)
042.320.54900.40000	Travel Expenses	\$500	\$167	\$0	\$167
042.320.54900.41000	Telephone	\$15,000	\$5,000	\$5,244	(\$244)
042.320.54900.42500	Printing	\$6,000	\$2,000	\$1,983	\$17
042.320.54900.43000	Utility Services	\$28,000	\$9,333	\$6,569	\$2,765
042.320.54900.45000	Insurance	\$168,295	\$56,098	\$46,859	\$9,239
042.320.54900.46000	Repairs & Maintenance	\$130,000	\$43,333	\$36,863	\$6,471
042.320.54900.46002	Repairs & Maintenance-Parkway	\$200,000	\$66,667	\$89,017	(\$22,350)
042.320.54900.46100	DOT mandated Bridge Inspection (Required in 2025)	\$0	\$0	\$0	\$0
042.320.54900.51000	Office Supplies	\$6,000	\$2,000	\$0	\$2,000
042.320.54900.52000	Operating Supplies	\$22,000	\$7,333	\$5,174	\$2,159
TOTAL TOLL FACILITY		\$1,861,250	\$632,920	\$584,172	\$48,748
TOTAL OPERATING EXPENSES		\$1,903,613	\$647,041	\$593,534	\$53,507
OPERATING INCOME (LOSS)		\$856,387	\$272,959	\$276,870	\$3,911
NON OPERATING REVENUE (EXPENSES)					
042.300.36900.10200	Non Operating Revenue - Capital Expansion	(\$971,387)	(\$323,796)	\$0	\$323,796
042.300.36100.11000	Interest Income	\$280,000	\$93,333	\$104,257	\$10,923
042.320.54900.64000	Capital Improvements	(\$140,000)	(\$46,667)	(\$835,464)	(\$788,797)
042.310.51300.60002	Parkway Capital Expenditures	(\$25,000)	(\$8,333)	\$0	(\$8,333)
TOTAL NON OPERATING REVENUE (EXPENSES)		(\$856,387)	(\$285,462)	(\$731,207)	(\$462,411)
CHANGE IN NET POSITION		\$0	(\$12,503)	(\$454,337)	(\$458,500)
TOTAL NET POSITION - BEGINNING		\$0		\$18,745,161	
TOTAL NET POSITION - ENDING		\$0		\$18,290,824	

DUNES COMMUNITY DEVELOPMENT DISTRICT

Bridge Fund - Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended January 31, 2026

EXPENSE CODE	DESCRIPTION	OCTOBER 2025	NOVEMBER 2025	DECEMBER 2025	JANUARY 2026	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	\$209,942	\$203,666	\$214,661	\$204,691	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$832,960
042.300.36900.10000	Miscellaneous Income	\$299	\$299	\$35,327	\$1,519	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$37,444
TOTAL OPERATING REVENUES		\$210,241	\$203,965	\$249,988	\$206,210	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$870,404
OPERATING EXPENSES														
<u>Administrative</u>														
042.310.51300.31100	Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$145	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$145
042.310.51300.34000	Management Fees	\$1,511	\$1,511	\$1,511	\$1,511	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,043
042.310.51300.49000	Bank Charges	\$484	\$626	\$582	\$591	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,284
042.310.51300.49100	Contingencies	\$109	\$149	\$318	\$315	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$891
TOTAL ADMINISTRATIVE		\$2,104	\$2,286	\$2,556	\$2,417	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,362
<u>Toll Facility</u>														
042.320.54900.12000	Salaries	\$62,615	\$67,476	\$63,688	\$69,906	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$263,685
042.320.54900.21000	FICA Taxes	\$4,663	\$4,698	\$4,600	\$5,265	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,226
042.320.54900.22000	Pension Plan	\$3,893	\$4,130	\$4,436	\$4,386	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,845
042.320.54900.23000	Insurance Benefits (Medical)	\$5,142	\$6,887	\$6,415	\$9,258	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,703
042.320.54900.24000	Workers Compensation Insurance	\$2,523	\$841	\$841	\$841	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,046
042.320.54900.34300	Contractual Support	\$3,253	\$3,955	\$5,659	\$4,009	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,876
042.320.54900.34500	Payroll Processing Fee	\$3,640	\$3,447	\$3,165	\$3,687	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,939
042.320.54900.34600	Credit Card Processing Fee	\$7,957	\$7,225	\$6,731	\$7,230	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29,144
042.320.54900.40000	Travel Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
042.320.54900.41000	Telephone	\$1,303	\$1,314	\$1,314	\$1,314	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,244
042.320.54900.42500	Printing	\$0	\$1,983	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,983
042.320.54900.43000	Utility Services	\$2,934	\$1,091	\$1,197	\$1,346	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,569
042.320.54900.45000	Insurance	\$14,182	\$11,670	\$9,336	\$11,670	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46,859
042.320.54900.46000	Repairs & Maintenance	\$6,963	\$4,832	\$8,554	\$16,514	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$36,863
042.320.54900.46002	Repairs & Maintenance-Parkway	\$11,533	\$12,213	\$52,644	\$12,627	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$89,017
042.320.54900.46100	DOT mandated Bridge Inspection (Required in 2023)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
042.320.54900.51000	Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
042.320.54900.52000	Operating Supplies	\$2,165	\$550	\$1,033	\$1,426	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,174
TOTAL TOLL FACILITY		\$132,767	\$132,312	\$169,614	\$149,479	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$584,172
TOTAL OPERATING EXPENSES		\$134,870	\$134,598	\$172,171	\$151,896	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$593,534
OPERATING INCOME (LOSS)		\$75,371	\$69,367	\$77,818	\$54,314	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$276,870
NON OPERATING REVENUE (EXPENSES)														
042.300.36100.11000	Interest Income	\$25,669	\$34,709	\$38,361	\$5,517	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$104,257
042.320.54900.64000	Capital Improvements	(\$56,216)	(\$499,720)	(\$259,656)	(\$19,872)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$835,464)
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)		(\$30,547)	(\$465,010)	(\$221,294)	(\$14,355)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$731,207)
CHANGE IN NET POSITION		\$44,824	(\$395,643)	(\$143,477)	\$39,959	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$454,337)

DUNES COMMUNITY DEVELOPMENT DISTRICT

Stormwater Fee Fund - Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended January 31, 2026

EXPENSE CODE	DESCRIPTION	STORMWATER FUND BUDGET	PRORATED BUDGET THRU 01/31/26	ACTUAL THRU 01/31/26	VARIANCE
OPERATING REVENUES:					
043.300.34300.90000	Stormwater Fees	\$469,536	\$156,512	\$157,802	\$1,290
043.300.34300.90000	Stormwater Fees-Outside District)	\$2,700	\$900	\$0	(\$900)
043.300.36900.10000	Miscellaneous Income	\$0	\$0	\$0	\$0
TOTAL OPERATING REVENUES		\$472,236	\$157,412	\$157,802	\$390
OPERATING EXPENSES					
<u>Administrative</u>					
043.310.51300.31100	Engineering/Software Services	\$25,000	\$8,333	\$0	\$8,333
043.310.51300.31500	Attorney	\$5,000	\$1,667	\$0	\$1,667
043.310.51300.32000	Collection Fees, Uncollectable & Early Payment Discount	\$1,000	\$333	\$0	\$333
043.310.51300.32200	Annual Audit	\$3,440	\$1,147	\$80	\$1,067
043.310.51300.34000	Management Fees	\$10,002	\$3,334	\$3,334	\$0
043.310.51300.35100	Computer Time	\$1,000	\$333	\$0	\$333
043.310.51300.40000	Travel Expenses	\$1,000	\$333	\$363	(\$30)
043.310.51300.42000	Postage & Express Mail	\$500	\$167	\$0	\$167
043.310.51300.42500	Printing	\$500	\$167	\$0	\$167
043.310.51300.45000	Insurance	\$33,659	\$11,220	\$9,336	\$1,883
043.310.51300.48000	Advertising Legal & Other	\$1,000	\$333	\$0	\$333
043.310.51300.49000	Other Current Charges	\$600	\$200	\$62	\$138
043.310.51300.49100	Contingencies	\$5,000	\$1,667	\$0	\$1,667
043.310.51300.51000	Office Supplies	\$1,000	\$333	\$0	\$333
043.310.51300.54000	Dues, Licenses & Subscriptions	\$1,000	\$333	\$0	\$333
043.320.53600.12000	Salaries	\$110,996	\$38,422	\$34,403	\$4,019
043.320.53600.21000	FICA Taxes	\$10,304	\$3,567	\$2,358	\$1,208
043.320.53600.22000	Pension Expense	\$11,100	\$3,842	\$3,680	\$162
043.320.53600.23000	Health Insurance Benefits	\$14,402	\$4,801	\$5,709	(\$908)
043.320.53600.24000	Workers Comp Insurance	\$1,630	\$1,630	\$928	\$702
TOTAL ADMINISTRATIVE		\$239,633	\$82,162	\$60,254	\$21,908
<u>Stormwater System Maintenance</u>					
043.320.53600.43000	Electric (7 Aerators)	\$18,000	\$6,000	\$4,386	\$1,614
043.320.53600.46200	Landscaping	\$5,000	\$1,667	\$0	\$1,667
043.320.53600.46500	Lake Maintenance	\$70,000	\$23,333	\$21,576	\$1,757
043.320.53600.46700	Storm Drain System Maintenance	\$60,000	\$20,000	\$7,850	\$12,150
043.320.53600.49300	Repair and Replacement Equipment	\$5,000	\$1,667	\$0	\$1,667
043.320.53600.49200	Repair and Replacement Floating Aerators	\$10,000	\$3,333	\$0	\$3,333
043.320.53600.52100	Grass Carp/Fish-Nuisance Removal	\$3,000	\$1,000	\$0	\$1,000
TOTAL STORMWATER SYSTEM MAINTENANCE		\$176,000	\$58,667	\$33,812	\$24,855
TOTAL OPERATING EXPENSES		\$415,633	\$140,829	\$94,066	\$46,763
OPERATING INCOME (LOSS)		\$56,603	\$16,583	\$63,736	\$47,153
<u>NON OPERATING REVENUE (EXPENSES)</u>					
043.300.36900.10200	Non Operating Revenue - Capital Expansion	(\$27,671)	(\$9,224)	\$0	(\$9,224)
043.300.36100.10000	Interest Income	\$21,068	\$7,023	\$8,881	\$1,858
043.320.54900.64000	Capital Improvements	(\$50,000)	(\$16,667)	\$0	\$16,667
043.320.53600.65000	Renewal and Replacement	\$0	\$0	\$0	\$0
TOTAL NON OPERATING REVENUE (EXPENSES)		(\$56,603)	(\$18,868)	\$8,881	\$9,301
CHANGE IN NET POSITION		\$0	(\$2,284)	\$72,618	\$56,455
TOTAL NET POSITION - BEGINNING		\$0		\$762,217	
TOTAL NET POSITION - ENDING		\$0		\$834,834	

DUNES COMMUNITY DEVELOPMENT DISTRICT
Stormwater Fee Fund - Proprietary Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Period Ended January 31, 2026

EXPENSE CODE	DESCRIPTION	OCTOBER 2025	NOVEMBER 2025	DECEMBER 2025	JANUARY 2026	FEBRUARY 2026	MARCH 2026	APRIL 2026	MAY 2026	JUNE 2026	JULY 2026	AUGUST 2026	SEPTEMBER 2026	TOTAL
OPERATING REVENUES:														
043.300.34300.90000	Stormwater Fees	\$39,398	\$39,413	\$39,483	\$39,508	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$157,802
043.300.36900.10000	Miscellaneous Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING REVENUES		\$39,398	\$39,413	\$39,483	\$39,508	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$157,802
OPERATING EXPENSES														
<u>Administrative</u>														
043.310.51300.31100	Engineering/Software Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
043.310.51300.31500	Attorney	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$80	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$80
043.310.51300.34000	Management Fees	\$834	\$834	\$834	\$834	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,334
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	\$363	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$363
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	\$2,334	\$2,334	\$2,334	\$2,334	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,336
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	\$13	\$0	\$16	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$62
043.310.51300.49100	Contingencies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$8,525	\$8,537	\$8,754	\$8,588	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34,403
043.320.53600.21000	FICA Taxes	\$601	\$544	\$561	\$652	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,358
043.320.53600.22000	Pension Expense	\$856	\$856	\$1,117	\$852	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,680
043.320.53600.23000	Health Insurance Benefits	\$1,309	\$1,299	\$1,299	\$1,802	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,709
043.320.53600.24000	Workers Comp Insurance	\$464	\$155	\$155	\$155	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$928
TOTAL ADMINISTRATIVE		\$14,935	\$14,558	\$15,512	\$15,249	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60,254
<u>Stormwater System Maintenance</u>														
043.320.53600.43000	Electric (7 Aerators)	\$572	\$1,102	\$1,501	\$1,211	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,386
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,576
043.320.53600.46700	Storm Drain System Maintenance	\$0	\$0	\$7,850	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,850
043.320.53600.49300	Repair and Replacement Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
043.320.53600.49200	Repair and Replacement Floating Aerators	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
043.320.53600.52100	Grass Carp/Fish-Nuisance Removal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL STORMWATER SYSTEM MAINTENANCE		\$5,966	\$6,496	\$14,745	\$6,605	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33,812
TOTAL OPERATING EXPENSES		\$20,901	\$21,054	\$30,257	\$21,854	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$94,066
OPERATING INCOME (LOSS)		\$18,497	\$18,359	\$9,226	\$17,654	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$63,736
<u>NON OPERATING REVENUE (EXPENSES)</u>														
043.300.36100.10000	Interest Income	\$2,221	\$2,138	\$2,154	\$2,368	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,881
043.320.53600.64000	Capital Improvements (See Capital Improvements List)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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)		\$2,221	\$2,138	\$2,154	\$2,368	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,881
CHANGE IN NET POSITION		\$20,718	\$20,497	\$11,380	\$20,022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72,618
TOTAL NET POSITION - BEGINNING		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL NET POSITION - ENDING		\$20,718	\$20,497	\$11,380	\$20,022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72,618

G.

Dunes CDD
Special Assessment Receipts
Fiscal Year Ending September 30, 2026

Date Received	Gross Assessments Received	Discounts/ Penalties	Commissions Paid	Interest Income	Net Amount Received	\$464,265.00 General Fund 100%	\$464,265.00 Total 100%
11/17/25	\$102,934.92	\$4,117.40	\$1,976.35	\$0.00	\$96,841.17	\$96,841.17	\$96,841.17
11/26/25	\$70,200.00	\$2,808.00	\$1,347.84	\$0.00	\$66,044.16	\$66,044.16	\$66,044.16
12/15/25	\$214,686.56	\$8,587.46	\$4,121.98	\$0.00	\$201,977.12	\$201,977.12	\$201,977.12
12/22/25	\$6,455.26	\$193.66	\$125.23	\$0.00	\$6,136.37	\$6,136.37	\$6,136.37
01/28/26	\$28,245.50	\$787.60	\$549.16	\$0.00	\$26,908.74	\$26,908.74	\$26,908.74
	\$422,522.24	\$16,494.12	\$8,120.56	\$0.00	\$397,907.56	\$397,907.56	\$397,907.56

Percent Collected **91.01%**
Balance Due **\$41,742.76**

H.

DUNES COMMUNITY DEVELOPMENT DISTRICT

Check Run Summary For the Period January 1, 2026 - January 31, 2026

<i>Fund</i>	<i>Check Numbers</i>	<i>Amount</i>
General Fund	7088-7094	\$26,648.34
Water and Sewer	21656-21726	\$277,581.90
Bridge Fund	9530-9564	\$352,918.63
Stormwater Fund	195-197	\$7,728.77
<i>Total</i>		\$664,877.64

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
1/06/26	00280	1/02/26	8144	202601	310	51300	49100		WEB MAINTENANCE JAN 2026	*	146.00		
									VGLOBALTECH			146.00	007088
1/15/26	00109	1/01/26	784	202601	310	51300	34000		MGMT FEES JANUARY 2026	*	885.58		
		1/01/26	784	202601	310	51300	35100		INFORMATION TECHNOLOGY	*	166.67		
		1/01/26	784	202601	310	51300	42000		POSTAGE	*	94.09		
		1/01/26	784	202601	310	51300	42500		COPIES	*	174.90		
									GOVERNMENTAL MANAGEMENT SERVICES			1,321.24	007089
1/15/26	00315	1/01/26	1342	202601	320	53800	46200		MAINT JANUARY 2026	*	1,800.00		
									LAWN ENFORCEMENT AGENCY INC			1,800.00	007090
1/15/26	00141	12/29/25	85935430	202601	320	53800	46000		SVCS JANUARY 2026	*	1,743.68		
		12/29/25	85937540	202601	320	53800	46000		SVCS JANUARY 2026	*	376.38		
									WM CORPORATE SERVICES INC.			2,120.06	007091
1/22/26	00129	1/14/26	9864	202512	310	51300	31500		SVCS DECEMBER 2025	*	5,892.54		
									CHIUMENTO LAW PLLC			5,892.54	007092
1/29/26	00118	2/01/26	3518/226	202602	320	53800	46000		MONITOR-MAR/APR/MAY 2026	*	216.00		
									ALARMPRO, INC.			216.00	007093
1/29/26	00301	1/22/26	25363 BA	202602	320	53800	64000		BALANCE DUE PO#251864	*	15,152.50		
									MPOWER DATA SOLUTIONS			15,152.50	007094
									TOTAL FOR BANK F		26,648.34		
									TOTAL FOR REGISTER		26,648.34		

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
1/06/26	00613	1/01/26	893587	202512 320-53600-34800	DRINKING WATER	*	466.00		
		1/01/26	893588	202512 330-53600-34800	WASTEWATER	*	1,708.10		
								2,174.10	021656

1/06/26	01789	1/01/26	1FNM43TD	202512 310-53600-52055	PURCHASES DEC 2025	*	594.73		
								594.73	021657

1/06/26	02124	1/05/26	01052026	202601 300-34300-30000	REFUND-CLSD ACCT	*	66.98		
								66.98	021658

1/06/26	00453	1/01/26	JAN 2026	202601 310-53600-41000	CELLPHONE ALLOWANCE 01/26	*	100.00		
								100.00	021659

1/06/26	01714	12/23/25	01558191	202601 310-53600-41000	SVCS JAN 2026	*	100.26		
								100.26	021660

1/06/26	01869	12/15/25	01525271	202512 310-53600-41000	SVCS DEC 2025	*	414.77		
								414.77	021661

1/06/26	02128	1/05/26	01052026	202601 300-34300-30100	REFUND-CRDT BAL CLSD ACCT	*	35.22		
								35.22	021662

1/06/26	00112	12/26/25	CD734796	202601 310-53600-52000	RENTAL JAN 2026	*	14.07		
		12/30/25	CD748328	202512 310-53600-52000	SPRINGWATER DEC 2025	*	43.05		
								57.12	021663

1/06/26	01265	12/31/25	191531	202512 310-53600-44000	COPIER LEASE DEC 2025	*	14.27		
		12/31/25	191532	202512 310-53600-44000	COPIER LEASE DEC 2025	*	67.54		
		12/31/25	191533	202512 310-53600-44000	COPIER LEASE DEC 2025	*	157.29		
		12/31/25	191534	202512 310-53600-44000	COPIER LEASE DEC 2025	*	30.57		
								269.67	021664

DUNE -DUNES - SHENNING

CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
1/06/26	00047	12/23/25	91145725 202512 310-51300-42000	DELIVERIES THRU 12/17/25	*	78.23	
				FEDEX			78.23 021665
1/06/26	00030	12/30/25	2203529 202512 320-53600-46050	SUPPLIES	*	932.46	
		12/30/25	2203529 202512 340-53600-46050	SUPPLIES	*	932.46	
				FERGUSON WATERWORKS			1,864.92 021666
1/06/26	00013	12/22/25	04682 DE 202512 330-53600-43000	SVCS DEC 2025	*	86.35	
		12/22/25	49253 DE 202512 330-53600-43000	SVCS DEC 2025	*	25.98	
		12/22/25	66328 DE 202512 330-53600-43000	SVCS DEC 2025	*	26.16	
		12/22/25	90108 DE 202512 330-53600-43000	SVCS DEC 2025	*	26.29	
		12/22/25	90294 DE 202512 330-53600-43000	SVCS DEC 2025	*	31.56	
		12/22/25	91016 DE 202512 330-53600-43000	SVCS DEC 2025	*	50.16	
		12/29/25	00180 DE 202512 330-53600-43000	SVCS DEC 2025	*	51.43	
		12/29/25	01669 DE 202512 330-53600-43000	SVCS DEC 2025	*	75.85	
		12/29/25	06441 DE 202512 330-53600-43000	SVCS DEC 2025	*	231.52	
		12/29/25	06618 DE 202512 330-53600-43000	SVCS DEC 2025	*	74.46	
		12/29/25	06682 DE 202512 330-53600-43000	SVCS DEC 2025	*	26.44	
		12/29/25	09639 DE 202512 320-53600-43000	SVCS DEC 2025	*	30.22	
		12/29/25	09681 DE 202512 330-53600-43000	SVCS DEC 2025	*	81.16	
		12/29/25	10476 DE 202512 330-53600-43000	SVCS DEC 2025	*	28.31	
		12/29/25	13564 DE 202512 340-53600-43000	SVCS DEC 2025	*	25.66	
		12/29/25	31053 DE 202512 330-53600-43000	SVCS DEC 2025	*	28.55	
		12/29/25	35422 DE 202512 340-53600-43000	SVCS DEC 2025	*	5,577.89	
		12/29/25	38339 DE 202512 320-53600-43000	SVCS DEC 2025	*	11,380.32	

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		12/29/25	41474	DE	202512	330-53600-43000				*	33.91		
									SVCS DEC 2025				
		12/29/25	54287	DE	202512	330-53600-43000				*	1,589.75		
									SVCS DEC 2025				
		12/29/25	54554	DE	202512	330-53600-43000				*	29.28		
									SVCS DEC 2025				
		12/29/25	64405	DE	202512	330-53600-43000				*	31.06		
									SVCS DEC 2025				
		12/29/25	80187	DE	202512	330-53600-43000				*	29.99		
									SVS DEC 2025				
		12/29/25	83014	DE	202512	330-53600-43000				*	73.44		
									SVCS DEC 2025				
		12/29/25	89460	DE	202512	330-53600-43000				*	3,397.99		
									SVCS DEC 2025				
		12/29/25	94444	DE	202512	330-53600-43000				*	52.05		
									SVCS DEC 2025				
									FLORIDA POWER & LIGHT CO.			23,095.78	021668
1/06/26	00028	12/11/25	36779		202512	310-53600-52000				*	71.21		
									SUPPLIES				
		12/18/25	36796		202512	320-53600-52000				*	18.30		
									SUPPLIES				
									HAMMOCK HARDWARE & SUPPLY, INC.			89.51	021669
1/06/26	00515	12/24/25	7291674		202512	320-53600-52200				*	2,928.70		
									SUPPLIES				
		12/31/25	7296170		202512	320-53600-52200				*	7,286.87		
									SUPPLIES				
									HAWKINS, INC.			10,215.57	021670
1/06/26	00298	12/16/25	1092	DEC	202512	330-53600-46000				*	118.18		
									SUPPLIES				
		12/16/25	1092	DEC	202512	310-51300-51000				*	31.92		
									SUPPLIES				
									HOME DEPOT CREDIT SERVICES			150.10	021671
1/06/26	01247	12/31/25	19587627		202601	310-53600-44000				*	171.06		
									COPIER LEASE JAN 2026				
									LEAF			171.06	021672
1/06/26	01689	1/01/26	JAN 2026		202601	310-53600-41000				*	100.00		
									CELLPHONE ALLOWANCE 01/26				
									EARL A.NASH			100.00	021673
1/06/26	01138	12/22/25	82304004		202512	320-53600-52200				*	1,330.02		
									CO2 BULK				
									NUCO2			1,330.02	021674
									DUNE -DUNES - SHENNING				

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
1/06/26	00688	12/26/25	105335	202512	330	53600	52200		SUPPLIES	*	439.76		
		12/26/25	105335	202512	320	53600	52200		SUPPLIES	*	879.52		
		1/01/26	105824	202601	330	53600	52200		SUPPLIES	*	798.56		
		1/01/26	105824	202601	320	53600	52200		SUPPLIES	*	1,597.12		
ODYSSEY MANUFACTURING COMPANY												3,714.96	021675
1/06/26	01398	12/26/25	25357053	202512	320	53600	34800		SVCS DEC 2025	*	430.50		
PACE ANALYTICAL SERVICES, LLC												430.50	021676
1/06/26	01171	1/01/26	JAN2026	202601	310	51300	40000		VEHICLE ALLOWANCE JAN2026	*	500.00		
GREGORY L. PEUGH												500.00	021677
1/06/26	01245	1/01/26	JAN2026	202601	310	51300	40000		VEHICLE ALLOWANCE JAN2026	*	300.00		
DAVID C. PONITZ												300.00	021678
1/06/26	01820	12/30/25	0027929	202512	330	53600	46000		SVCS DEC 2025	*	2,121.16		
STEWARTS ELECTRIC MOTOR WORKS INC												2,121.16	021679
1/06/26	00661	12/31/25	PS-INV10	202512	310	51300	54000		ASSESSMENT BILL FY25-26	*	68.93		
SUNSHINE STATE ONE CALL OF FLORIDA												68.93	021680
1/06/26	00214	12/30/25	INV00921	202512	320	53600	46000		SUPPLIES	*	621.83		
USA BLUEBOOK												621.83	021681
1/06/26	01845	12/23/25	10942437	202512	310	53600	52100		FUEL	*	430.53		
WEX BANK (CIRCLE K)												430.53	021682
1/06/26	00862	12/22/25	40146875	202512	330	53600	46075		REPAIRS DEC 2025	*	7,549.71		
XYLEM DEWATERING SOLUTIONS, INC.												7,549.71	021683
1/15/26	00355	1/01/26	28728975	202601	310	53600	41000		SVCS JANUARY 2026	*	503.54		
AT&T MOBILITY												503.54	021684
DUNE -DUNES - SHENNING													

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1/15/26	00226	12/12/25	107922	202512	310	53600	41000		ATLANTIC COMMUNICATIONS TEAM	*	60.00	60.00	021685
1/15/26	01962	1/15/26	01152026	202601	300	34300	30000		JOHN W BAILEY	*	600.00	600.00	021686
1/15/26	00305	12/19/25	22217698	202512	320	53600	43100		CITY OF PALM COAST-UTILITY DEPT.	*	2.33	24,543.12	021687
		12/19/25	22218201	202512	320	53600	43100			*	2.33		
		12/19/25	22219691	202512	320	53600	43100			*	2.33		
		12/19/25	22220710	202512	340	53600	43300			*	24,452.82		
		12/19/25	22224682	202512	340	53600	43300			*	83.31		
1/15/26	02069	1/07/26	18685	202601	330	53600	46000		F.J. NUGENT & ASSOCIATES INC	*	4,895.00	4,895.00	021688
1/15/26	00047	1/06/26	91296524	202512	310	51300	42000		FEDEX	*	31.52	31.52	021689
1/15/26	00382	1/01/26	783	202601	310	51300	34000		GOVERNMENTAL MANAGEMENT SERVICES	*	1,979.58	1,979.58	021690
1/15/26	00515	1/07/26	7300416	202601	320	53600	52200		HAWKINS, INC.	*	4,914.25	4,914.25	021691
1/15/26	02108	1/01/26	13413	202601	330	53600	46000		LAWN ENFORCEMENT AGENCY INC	*	647.50	647.50	021692
1/15/26	01138	12/31/25	82384320	202512	320	53600	52200		NUCO2	*	1,702.75	1,702.75	021693
1/15/26	00688	1/08/26	106461	202601	330	53600	52200			*	957.42		

DUNE -DUNES - SHENNING

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1/08/26		106461		202601	320	53600	52200		SUPPLIES	*	1,914.82		
									ODYSSEY MANUFACTURING COMPANY			2,872.24	021694
1/15/26	01732	12/24/25	14588	202512	310	51300	64001		LIFT STATION #13 REHAB	*	109,904.00		
									RCM UTILITIES LLC			109,904.00	021695
1/15/26	02011	12/25/25	70081541	202512	310	51300	51000		SUPPLIES	*	98.44		
									STAPLES			98.44	021696
1/15/26	01767	12/30/25	50371317	202601	310	53600	44000		COPIER LEASE JANUARY 2026	*	170.00		
									WELLS FARGO VENDOR FIN SVCS LLC			170.00	021697
1/22/26	01195	1/20/26	16431	202602	310	51300	54000		SVCS FEBRUARY 2026	*	100.00		
									ANSWER ALL ANSWERING SERVICE			100.00	021698
1/22/26	00988	1/11/26	71865311	202601	310	53600	41000		SVCS JANUARY 2026	*	833.73		
									AT&T			833.73	021699
1/22/26	00970	1/20/26	00037407	202601	320	53600	46000		TRANSFER PUMP #3	*	1,715.00		
									CARTER & VERPLANCK INC			1,715.00	021700
1/22/26	00047	1/13/26	91371120	202601	300	13100	10000		DELIVERIES THRU 01/02/26	*	243.65		
		1/13/26	91371120	202601	310	51300	42000		DELIVERIES THRU 01/02/26	*	37.81		
		1/13/26	91371120	202601	310	51300	42000		DELIVERIES THRU 01/02/26	*	37.81		
		1/13/26	91371120	202601	300	20700	10100		DELIVERIES THRU 01/02/26	*	37.81		
		1/20/26	91465874	202601	310	51300	42000		DELIVERIES THRU 01/15/26	*	97.55		
		1/13/26	91371120	202601	300	13100	10000		DELIVERIES THRU 01/02/26	V	243.65		
		1/13/26	91371120	202601	310	51300	42000		DELIVERIES THRU 01/02/26	V	37.81		
		1/13/26	91371120	202601	310	51300	42000		DELIVERIES THRU 01/02/26	V	37.81		
		1/13/26	91371120	202601	300	20700	10100		DELIVERIES THRU 01/02/26	V	37.81		

DUNE -DUNES - SHENNING

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
1/20/26		91465874	202601	310	-51300	-42000			DELIVERIES THRU 01/15/26	V	97.55-		
1/13/26		91371120	202601	300	-13100	-10000			DELIVERIES THRU 01/02/26	*	243.65		
1/13/26		91371120	202601	310	-51300	-42000			DELIVERIES THRU 01/02/26	*	37.81		
1/13/26		91371120	202601	310	-51300	-42000			DELIVERIES THRU 01/02/26	*	243.65		
1/13/26		91371120	202601	300	-20700	-10100			DELIVERIES THRU 01/02/26	*	243.65-		
1/20/26		91465874	202601	310	-51300	-42000			DELIVERIES THRU 01/15/26	*	97.55		
FEDEX												379.01	021701
1/22/26	00030	1/15/26	2200569-	202601	320	-53600	-46050		SUPPLIES	*	36.96		
		1/15/26	2200569-	202601	330	-53600	-46050		SUPPLIES	*	36.97		
		1/15/26	2200569-	202601	340	-53600	-46050		SUPPLIES	*	36.97		
FERGUSON WATERWORKS												110.90	021702
1/22/26	00057	12/31/25	97568340	202512	330	-53600	-46000		SUPPLIES	*	131.17		
		1/06/26	97597480	202601	330	-53600	-46000		SUPPLIES	*	41.24		
GRAINGER												172.41	021703
1/22/26	00515	1/14/26	7306434	202601	320	-53600	-52200		SUPPLIES	*	6,187.15		
		1/15/26	7308437	202601	320	-53600	-52200		SUPPLIES	*	50.00		
HAWKINS, INC.												6,237.15	021704
1/22/26	01138	1/07/26	82413397	202601	320	-53600	-52200		CO2 BULK	*	1,208.12		
NUCO2												1,208.12	021705
1/22/26	00688	1/15/26	107078	202601	330	-53600	-52200		SUPPLIES	*	383.33		
		1/15/26	107078	202601	320	-53600	-52200		SUPPLIES	*	766.67		
ODYSSEY MANUFACTURING COMPANY												1,150.00	021706
1/22/26	01398	1/20/26	26357085	202601	320	-53600	-34800		SVCS 01/06/2026	*	468.00		
PACE ANALYTICAL SERVICES, LLC												468.00	021707
DUNE -DUNES - SHENNING													

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
1/22/26	02065	1/20/26	118ST1-2 RIO FLEX	202601	310	53600	52055		RED WING BUSINESS ADVANTAGE ACCOUNT	*	521.98	521.98	021708
1/22/26	02090	1/01/26	64731 MOBILE CENTRIFUGE DEWATER	202601	330	53600	34900			*	11,231.07		
		1/13/26	64910 MOBILE CENTRIFUGE DEWATER	202601	330	53600	34900		SYNAGRO TECHNOLOGIES INC	*	10,809.00	22,040.07	021709
1/22/26	00214	1/13/26	INV00932 SUPPLIES	202601	320	53600	52000		USA BLUEBOOK	*	132.16	132.16	021710
1/29/26	02045	1/26/26	12574 PEST CNTRL SVCS JAN 2026	202601	340	53600	46000			*	400.00		
		1/26/26	12574 PEST CNTRL SVCS JAN 2026	202601	300	13100	10000			*	200.00		
		1/26/26	12574 PEST CNTRL SVCS JAN 2026	202601	320	53800	46000			*	200.00		
		1/26/26	12574 PEST CNTRL SVCS JAN 2026	202601	300	20700	10100		ABOVE THE REST PEST CONTROL LLC	*	200.00	600.00	021711
1/29/26	00453	2/01/26	FEB 2026 CELLPHONE ALLOWANCE 02/26	202602	310	53600	41000		CORY BRILL	*	100.00	100.00	021712
1/29/26	01869	1/15/26	01525270 SVCS JANUARY 2026	202601	310	53600	41000		CHARTER COMMUNICATIONS	*	414.77	414.77	021713
1/29/26	01829	1/20/26	SO251564 REPAIRS-JAN 2026 #251817	202601	320	53600	46050		DYNAFIRE LLC	*	2,832.00	2,832.00	021714
1/29/26	00047	1/27/26	91555037 DELIVERIES THRU 01/15/26	202601	310	51300	42000		FEDEX	*	23.21	23.21	021715
1/29/26	00030	1/22/26	2199401 SUPPLIES	202601	320	53600	61000		FERGUSON WATERWORKS	*	17,700.00	17,700.00	021716
1/29/26	00057	1/14/26	97704496 SUPPLIES	202601	320	53600	46000			*	92.88		

DUNE -DUNES - SHENNING

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		1/14/26	97708917	202601	320	53600	46000			*	864.91		
			SUPPLIES										
		1/14/26	97708917	202601	320	53600	46000			*	55.70		
			SUPPLIES										
								GRAINGER				1,013.49	021717
1/29/26	00028	12/18/25	36794	202512	310	53600	52000			*	69.00		
			SUPPLIES										
								HAMMOCK HARDWARE & SUPPLY, INC.				69.00	021718
1/29/26	00515	1/21/26	7313920	202601	320	53600	52200			*	4,780.31		
			SUPPLIES										
								HAWKINS, INC.				4,780.31	021719
1/29/26	01689	2/01/26	FEB 2026	202602	310	53600	41000			*	100.00		
			CELLPHONE ALLOWANCE 02/26										
								EARL A.NASH				100.00	021720
1/29/26	01138	1/16/26	82536825	202601	320	53600	52200			*	2,354.04		
			CO2 BULK										
								NUCO2				2,354.04	021721
1/29/26	00688	1/22/26	107661	202601	330	53600	52200			*	437.92		
			SUPPLIES										
		1/22/26	107661	202601	320	53600	52200			*	875.84		
			SUPPLIES										
								ODYSSEY MANUFACTURING COMPANY				1,313.76	021722
1/29/26	01171	2/01/26	FEB 2026	202602	310	51300	40000			*	500.00		
			VEHICLE ALLOWANCE 02/26										
								GREGORY L. PEUGH				500.00	021723
1/29/26	01245	2/01/26	FEB 2026	202602	310	51300	40000			*	300.00		
			VEHICLE ALLOWANCE 02/26										
								DAVID C. PONITZ				300.00	021724
1/29/26	00335	1/27/26	031263	202601	330	53600	46075			*	630.48		
			PUMP STATION BOX										
								SIZEMORE WELDING, INC.				630.48	021725
1/29/26	01845	1/23/26	11016309	202601	310	53600	52100			*	214.71		
			FUEL										
								WEX BANK (CIRCLE K)				214.71	021726

TOTAL FOR BANK D 277,581.90

DUNE -DUNES - SHENNING

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
1/06/26	00255	1/05/26	12499	202601	320	54900	46000		PEST CONTROL SVCS JAN2026	*	80.00		
ABOVE THE REST PEST CONTROL												80.00	009530
1/06/26	00421	12/02/25	12022025	202512	320	54900	46002		RENTAL FOR TEMP FENCING	*	800.00		
		1/01/26	01012026	202601	320	54900	46000		RENTAL FOR TEMP FENCING	*	800.00		
		1/04/26	01042026	202601	320	54900	46000		INSTALLATION PO#251868	*	4,800.00		
ALPHA FENCE OF FLORIDA INC												6,400.00	009531
1/06/26	00384	12/04/25	IP41KTKW	202512	320	54900	52000		CREDIT	*	26.99-		
		1/01/26	1RVQPLFT	202512	320	54900	52000		CREDIT	*	40.49-		
		1/01/26	16GDCP1C	202512	320	54900	52000		PURCHASES DEC 2025	*	1,031.39		
		1/01/26	16GDCP1C	202512	300	13100	10100		PURCHASES DEC 2025	*	190.76		
		1/01/26	16GDCP1C	202512	300	13100	10000		PURCHASES DEC 2025	*	296.36		
		1/01/26	16GDCP1C	202512	310	51300	51000		PURCHASES DEC 2025	*	190.76		
		1/01/26	16GDCP1C	202512	300	20700	10000		PURCHASES DEC 2025	*	190.76-		
		1/01/26	16GDCP1C	202512	310	51300	51000		PURCHASES DEC 2025	*	98.45		
		1/01/26	16GDCP1C	202512	320	53600	52000		PURCHASES DEC 2025	*	25.52		
		1/01/26	16GDCP1C	202512	330	53600	52000		PURCHASES DEC 2025	*	172.39		
		1/01/26	16GDCP1C	202512	300	20700	10000		PURCHASES DEC 2025	*	296.36-		
AMAZON CAPITAL SERVICES												1,451.03	009532
1/06/26	00420	1/01/26	INV14272	202601	320	54900	41000		SVCS JAN 2026	*	231.88		
		1/01/26	INV14272	202601	300	13100	10000		SVCS JAN 2026	*	299.00		
		1/01/26	INV14272	202601	310	53600	41000		SVCS JAN 2026	*	299.00		
		1/01/26	INV14272	202601	300	20700	10000		SVCS JAN 2026	*	299.00-		
BIGLEAF NETWORKS INC/AVIDBANK												530.88	009533

DUNE -DUNES - SHENNING

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
1/06/26	00389	12/23/25	029713	202512	320-54900	46002			*	15,580.00		
			SVCS DEC 2025					BILL PRAUS STUCCO			15,580.00	009534
1/06/26	00173	12/18/25	4872	DEC 202512	320-54900	41000			*	359.69		
			12/18/25	4872	DEC 202512	320-54900	34300	PURCHASES THRU 12/18/25	*	19.98		
			12/18/25	4872	DEC 202512	300-13100	10000	PURCHASES THRU 12/18/25	*	359.68		
			12/18/25	4872	DEC 202512	310-53600	41000	PURCHASES THRU 12/18/25	*	569.68		
			12/18/25	4872	DEC 202512	300-20700	10000	PURCHASES THRU 12/18/25	*	569.68		
								BUSINESS CARD			739.35	009535
1/06/26	00101	12/26/25	CD734222	202601	320-54900	52000			*	71.50		
			WATER COOLER RENTAL 01/26					CULLIGAN-DAYTONA BEACH			71.50	009536
1/06/26	00353	12/31/25	191535	202512	320-54900	34300			*	144.96		
			COPIER LEASE DEC 2025					DOCUMENT TECHNOLOGIES			144.96	009537
1/06/26	00014	12/26/25	02998	DE 202512	320-54900	43000			*	296.31		
			12/26/25	04979	DE 202512	320-54900	43000	SVCS DEC 2025	*	192.15		
			12/26/25	05950	DE 202512	320-54900	43000	SVCS DEC 2025	*	576.48		
			12/29/25	06601	DE 202512	320-54900	43000	SVCS DEC 2025	*	132.31		
			12/29/25	07438	DE 202512	320-54900	46002	SVCS DEC 2025	*	34.01		
			12/29/25	25021	DE 202512	320-54900	46002	SVCS DEC 2025	*	49.03		
			12/29/25	56431	DE 202512	320-54900	46002	SVCS DEC 2025	*	47.02		
			12/29/25	84435	DE 202512	320-54900	46002	SVCS DEC 2025	*	36.75		
								FLORIDA POWER & LIGHT CO.			1,364.06	009538
1/06/26	00039	1/05/26	28419	202512	310-51300	32200			*	145.00		
			1/05/26	28419	202512	300-13100	10000	AUDIT FYE 09/30/2025	*	190.00		

DUNE -DUNES - SHENNING

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
1/05/26		28419		202512	300-	13100-	10100		AUDIT FYE 09/30/2025	*	85.00		
1/05/26		28419		202512	300-	13100-	10300		AUDIT FYE 09/30/2025	*	80.00		
1/05/26		28419		202512	310-	51300-	32200		AUDIT FYE 09/30/2025	*	85.00		
1/05/26		28419		202512	300-	20700-	10000		AUDIT FYE 09/30/2025	*	85.00-		
1/05/26		28419		202512	310-	51300-	32200		AUDIT FYE 09/30/2025	*	190.00		
1/05/26		28419		202512	300-	20700-	10000		AUDIT FYE 09/30/2025	*	190.00-		
1/05/26		28419		202512	310-	51300-	32200		AUDIT FYE 09/30/2025	*	80.00		
1/05/26		28419		202512	300-	20700-	10000		AUDIT FYE 09/30/2025	*	80.00-		
GRAU & ASSOCIATES												500.00	009539
1/06/26	00417	12/28/25	19564878	202512	320-	54900-	34300		COPIER LEASE DEC 2025	*	167.85		
LEAF												167.85	009540
1/06/26	00340	1/02/26	25341	202512	320-	54900-	34300		PROACTIVE IT SVCS DEC2025	*	1,859.15		
		1/02/26	25341	202512	300-	13100-	10000		PROACTIVE IT SVCS DEC2025	*	1,859.15		
		1/02/26	25341	202512	300-	13100-	10100		PROACTIVE IT SVCS DEC2025	*	50.00		
		1/02/26	25341	202512	310-	51300-	49100		PROACTIVE IT SVCS DEC2025	*	50.00		
		1/02/26	25341	202512	300-	20700-	10100		PROACTIVE IT SVCS DEC2025	*	50.00-		
		1/02/26	25341	202512	310-	53600-	41000		PROACTIVE IT SVCS DEC2025	*	1,859.15		
		1/02/26	25341	202512	300-	20700-	10000		PROACTIVE IT SVCS DEC2025	*	1,859.15-		
MPOWER DATA SOLUTIONS												3,768.30	009541
1/06/26	00377	12/23/25	10941834	202512	320-	54900-	46000		FUEL	*	44.55		
		12/23/25	10941834	202512	300-	13100-	10000		FUEL	*	780.00		
		12/23/25	10941834	202512	310-	53600-	52100		FUEL	*	780.00		
		12/23/25	10941834	202512	300-	20700-	10000		FUEL	*	780.00-		
WEX BANK (RACETRAC)												824.55	009542

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
1/15/26	00416	12/05/25	214559 #	202511	320	54900	64000		BESCH AND SMITH CIVIL GROUP INC	*	251,092.53	251,092.53	009543
			PO#214559	PMT#8									
1/15/26	00375	1/03/26	06440630	202601	320	54900	41000		CHARTER COMMUNICATIONS	*	347.07	347.07	009544
			SVCS	JANUARY	2026								
1/15/26	00132	12/19/25	2217382	202512	320	54900	34300		CITY OF PALM COAST-UTILITY DEPT.	*	2,458.81	2,458.81	009545
			SVCS	DECEMBER	2025								
1/15/26	00145	1/01/26	782	202601	310	51300	34000		GOVERNMENTAL MANAGEMENT SERVICES	*	1,510.75	1,510.75	009546
			MGMT	FEEES	JANUARY	2026							
1/15/26	00316	12/27/25	85752452	202512	310	51300	49100		LABORTORY CORPORATION OF AMERICA	*	153.60	153.60	009547
			PSC	SPECIMEN/5	DRUG-BUND								
		12/27/25	85752452	202512	300	13100	10000			*	51.20	51.20	
			PSC	SPECIMEN/5	DRUG-BUND								
		12/27/25	85752452	202512	310	51300	49100			*	51.20	51.20	
			PSC	SPECIMEN/5	DRUG-BUND								
		12/27/25	85752452	202512	300	20700	10000			*	51.20	51.20	
			PSC	SPECIMEN/5	DRUG-BUND								
1/15/26	00418	1/01/26	13421	202601	320	54900	46002		LAWN ENFORCEMENT AGENCY INC	*	7,997.00	7,997.00	009548
			MAINT	JANUARY	2026								
		1/01/26	13423	202601	320	54900	46000			*	1,100.00	1,100.00	
			MAINT	JANUARY	2026								
1/15/26	00372	12/19/25	25-1970	202512	320	54900	46000		PALM COAST SIGNS INC	*	455.00	455.00	009549
			DUE	TO	NON-PAYMENT	SIGN							
1/15/26	00180	2/01/26	COM#7039	202602	300	13100	10000			*	1,578.92	1,578.92	
			#WC	FL1	0184401	25-12							
		2/01/26	COM#7039	202602	300	13100	10100			*	177.51	177.51	
			#WC	FL1	0184401	25-12							
		2/01/26	COM#7039	202602	300	13100	10300			*	154.67	154.67	
			#WC	FL1	0184401	25-12							
		2/01/26	COM#7039	202602	320	54900	24000			*	841.07	841.07	
			#WC	FL1	0184401	25-12							
		2/01/26	COM#7039	202602	320	53800	24000			*	177.51	177.51	
			#WC	FL1	0184401	25-12							

DUNE -DUNES - SHENNING

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
2/01/26		COM#7039	202602	300		20700	10000			*	177.51-		
		#WC FL1	0184401	25-12									
2/01/26		COM#7039	202602	310		53600	24000			*	1,578.92		
		#WC FL1	0184401	25-12									
2/01/26		COM#7039	202602	300		20700	10000			*	1,578.92-		
		#WC FL1	0184401	25-12									
2/01/26		COM#7039	202602	310		53600	24000			*	154.67		
		#WC FL1	0184401	25-12									
2/01/26		COM#7039	202602	300		20700	10000			*	154.67-		
		#WC FL1	0184401	25-12									
PREFERRED GOVERNMENTAL INSURANCE TS												2,752.17	009550
1/15/26	00154	1/06/26	89328720	202602	300	13100	10000			*	13,037.09		
			INS FEBRUARY 2026										
		1/06/26	89328720	202602	300	13100	10100			*	1,499.49		
			INS FEBRUARY 2026										
		1/06/26	89328720	202602	320	54900	23000			*	7,135.15		
			INS FEBRUARY 2026										
		1/06/26	89328720	202602	300	13100	10300			*	1,299.98		
			INS FEBRUARY 2026										
		1/06/26	89328720	202602	320	53800	23000			*	1,499.49		
			INS FEBRUARY 2026										
		1/06/26	89328720	202602	300	20700	10000			*	1,499.49-		
			INS FEBRUARY 2026										
		1/06/26	89328720	202602	310	53600	23000			*	13,037.09		
			INS FEBRUARY 2026										
		1/06/26	89328720	202602	300	20700	10000			*	13,037.09-		
			INS FEBRUARY 2026										
		1/06/26	89328720	202602	320	53600	23000			*	1,299.98		
			INS FEBRUARY 2026										
		1/06/26	89328720	202602	300	20700	10000			*	1,299.98-		
			INS FEBRUARY 2026										
UNITED HEALTHCARE												22,971.71	009551
1/15/26	00061	12/29/25	85936040	202601	320	54900	46000			*	869.69		
			SVCS JANUARY 2026										
WM CORPORATE SERVICES, INC.												869.69	009552
1/22/26	00410	1/11/26	88603111	202512	320	54900	34300			*	751.87		
			SVCS THRU 01/10/2026										
ACC BUSINESS												751.87	009553
1/22/26	00421	1/19/26	01192026	202601	320	54900	46000			*	6,850.00		
			INSTALL 25FT BLACK CHAIN										
ALPHA FENCE OF FLORIDA INC												6,850.00	009554
DUNE -DUNES - SHENNING													

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
1/22/26	00382	1/19/26	4859 JAN 202601	310-51300	49100		PURCHASES THRU 01/19/26	*	549.11		
		1/19/26	4859 JAN 202601	300-20700	10000		PURCHASES THRU 01/19/26	*	549.11-		
		1/19/26	4859 JAN 202601	310-51300	49100		PURCHASES THRU 01/19/26	*	200.20		
		1/19/26	4859 JAN 202601	320-54900	34300		PURCHASES THRU 01/19/26	*	264.62		
		1/19/26	4859 JAN 202601	300-13100	10100		PURCHASES THRU 01/19/26	*	549.11		
		1/19/26	4859 JAN 202601	300-13100	10000		PURCHASES THRU 01/19/26	*	2,137.43		
		1/19/26	4859 JAN 202601	310-51300	42000		PURCHASES THRU 01/19/26	*	310.50		
		1/19/26	4859 JAN 202601	310-51300	49100		PURCHASES THRU 01/19/26	*	972.41		
		1/19/26	4859 JAN 202601	310-51300	54000		PURCHASES THRU 01/19/26	*	173.89		
		1/19/26	4859 JAN 202601	310-53600	41000		PURCHASES THRU 01/19/26	*	40.47		
		1/19/26	4859 JAN 202601	310-53600	54100		PURCHASES THRU 01/19/26	*	300.00		
		1/19/26	4859 JAN 202601	340-53600	46000		PURCHASES THRU 01/19/26	*	340.16		
		1/19/26	4859 JAN 202601	300-20700	10000		PURCHASES THRU 01/19/26	*	2,137.43-		
CHASE CARD SERVICES										3,151.36	009555
1/22/26	00367	1/19/26	96794589 202602	300-13100	10000		INS FEBRUARY 2026	*	1,189.82		
		1/19/26	96794589 202602	300-13100	10100		INS FEBRUARY 2026	*	94.16		
		1/19/26	96794589 202602	320-54900	23000		INS FEBRUARY 2026	*	386.81		
		1/19/26	96794589 202602	300-13100	10300		INS FEBRUARY 2026	*	90.23		
		1/19/26	96794589 202602	320-53800	23000		INS FEBRUARY 2026	*	94.16		
		1/19/26	96794589 202602	300-20700	10000		INS FEBRUARY 2026	*	94.16-		
		1/19/26	96794589 202602	310-53600	23000		INS FEBRUARY 2026	*	1,189.82		
		1/19/26	96794589 202602	300-20700	10000		INS FEBRUARY 2026	*	1,189.82-		
		1/19/26	96794589 202602	320-53600	23000		INS FEBRUARY 2026	*	90.23		

DUNE -DUNES - SHENNING

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
1/19/26		96794589	202602	300-20700-10000			INS FEBRUARY 2026	*	90.23-		
							HUMANA HEALTH PLAN INC			1,761.02	009556
1/22/26	00153	1/13/26	12	202512	320-54900-64000		SVCS DECEMBER 2025	*	8,563.03		
							KISINGER CAMPO & ASSOCIATES CORP.			8,563.03	009557
1/22/26	00372	1/19/26	26-71	202601	320-54900-64002		PO # 251869	*	1,495.00		
							PALM COAST SIGNS INC			1,495.00	009558
1/22/26	00395	1/18/26	1169281-	202602	300-13100-10000		INS FEBRUARY 2026	*	1,068.06		
		1/18/26	1169281-	202602	300-13100-10100		INS FEBRUARY 2026	*	111.58		
		1/18/26	1169281-	202602	300-13100-10300		INS FEBRUARY 2026	*	101.66		
		1/18/26	1169281-	202602	320-54900-23000		INS FEBRUARY 2026	*	548.65		
		1/18/26	1169281-	202602	320-53800-23000		INS FEBRUARY 2026	*	111.58		
		1/18/26	1169281-	202602	300-20700-10000		INS FEBRUARY 2026	*	111.58-		
		1/18/26	1169281-	202602	310-53600-23000		INS FEBRUARY 2026	*	1,068.06		
		1/18/26	1169281-	202602	300-20700-10000		INS FEBRUARY 2026	*	1,068.06-		
		1/18/26	1169281-	202602	320-53600-23000		INS FEBRUARY 2026	*	101.66		
		1/18/26	1169281-	202602	300-20700-10000		INS FEBRUARY 2026	*	101.66-		
							PRINCIPAL LIFE INSURANCE COMPANY			1,829.95	009559
1/29/26	00114	2/01/26	3067/270	202602	320-54900-46000		MONITOR-MAR/APR/MAY 2026	*	216.00		
							ALARMPRO, INC.			216.00	009560
1/29/26	00361	1/21/26	6940-1	202601	320-54900-46002		INSTALL SAFETY BARRIER	*	3,244.00		
							ANDREW GILLIS CREATIVE CONCEPTS INC			3,244.00	009561
1/29/26	00406	1/27/26	FL591503	202601	320-54900-46002		WORK ZONE SIGNS-RENTAL	*	150.00		
							ROADSAFE TRAFFIC SYSTEMS INC			150.00	009562

DUNE -DUNES - SHENNING

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1/29/26	00318	1/22/26	FL122840	202601	320	54900	46000		MECHANICAL SWEEPING-BRDGS	*	675.00			
		1/22/26	FL122840	202601	320	54900	46002		MECHANICAL SWEEPING-PRKWY	*	300.00			
												USA SERVICES OF FLORIDA, INC.	975.00	009563

1/29/26	00377	1/23/26	11014621	202601	320	54900	46000		FUEL	*	50.00			
		1/23/26	11014621	202601	300	13100	10000		FUEL	*	499.39			
		1/23/26	11014621	202601	310	53600	52100		FUEL	*	499.39			
		1/23/26	11014621	202601	300	20700	10000		FUEL	*	499.39-			
												WEX BANK (RACETRAC)	549.39	009564

											TOTAL FOR BANK E	352,918.63		
											TOTAL FOR REGISTER	352,918.63		

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
1/06/26	00005	12/29/25	00560	DE	202512	320-53600	43000			*	275.55		
			SVCS DEC 2025										
		12/29/25	03229	DE	202512	320-53600	43000			*	234.40		
			SVCS DEC 2025										
		12/29/25	22538	DE	202512	320-53600	43000			*	265.67		
			SVCS DEC 2025										
		12/29/25	74516	DE	202512	320-53600	43000			*	699.99		
			SVCS DEC 2025										
		12/29/25	84228	DE	202512	320-53600	43000			*	25.66		
			SVCS DEC 2025										
FLORIDA POWER & LIGHT CO											1,501.27	000195	
1/06/26	00004	12/30/25	92833		202512	320-53600	46500			*	5,394.00		
			AQUATIC WEED CNTRL 12/25										
FUTURE HORIZONS INC											5,394.00	000196	
1/15/26	00003	1/01/26	781		202601	310-51300	34000			*	833.50		
			MGMT FEES JANUARY 2026										
GOVERNMENTAL MANAGEMENT SERVICES											833.50	000197	
TOTAL FOR BANK S											7,728.77		
TOTAL FOR REGISTER											7,728.77		