

Dunes
Community Development District

April 10, 2026

Dunes Community Development District Agenda

Friday
April 10, 2026
9:30 a.m.

Dunes CDD Administrative Office
101 Jungle Hut Road
Palm Coast, Florida

- I. Roll Call
- II. Minutes
 - A. Approval of the Minutes of the March 13, 2026 Meeting
 - B. Acceptance of the Minutes of the March 13, 2026 Audit Committee Meeting
- III. Audience Comments
- IV. Reports and Discussion Items
 - C. Discussion of Master Metered Communities and Rate Analysis
 - D. Consideration of SunPass Integration Proposal
 - Old Business
 - Discussion of Golf Tournament at Hammock Beach
 - Discussion of Stormwater Utility
 - Discussion of Bridge Accident Mediation
 - Discussion of Bridge / Intersection
- V. Staff Reports
 - Attorney
 - Engineer
 - E. Engineer's Report
 - Manager
 - F. Bridge Report for March

- G. Additional Budget Items Report
 - o Reminder of the Upcoming General Election
- VI. Supervisors' Requests and Audience Comments
- VII. Financial Reports
 - H. Balance Sheet & Income Statement
 - I. Assessment Receipts Schedule
 - J. Approval of Check Register
- VIII. Next Scheduled Meeting: May 8, 2026 @ 9:30 a.m. at the Dunes CDD Administrative Office, 101 Jungle Hut Road, Palm Coast, Florida
- IX. Adjournment

A.

MINUTES OF MEETING
DUNES COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Dunes Community Development District was held Friday, March 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 DeGovanni	Vice Chairman
Kevin Porter	Assistant Secretary
Bill White	Assistant Secretary
Rich DeMatteis	Treasurer

Also present were:

Greg Peugh	District Manager
Darrin Mossing	District Representative
Daniel Harvey	District Representative
Michael Chiumento	District Counsel
Mike Holzem	Raymond James

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

Mr. Crahan and Mr. White provided corrections to the minutes.

On MOTION by Mr. DeGovanni seconded by Mr. Porter with all in favor the February 13, 2026 meeting minutes were approved as revised.

THIRD ORDER OF BUSINESS

Audience Comments

There being none, the next item followed.

FOURTH ORDER OF BUSINESS**Reports and Discussion Items****Discussion of Investments**

Mr. Holzem reported that the current interest rate for the Enhanced Savings Program being used for bridge and water funds is 3.25%. There are two CDs that are coming due in June, one in July, one in August, three in September and five or six in November.

The Board's consensus was to move the funds in the CD's coming due in June to a money market account with a 3.7% rate and to leave the remaining CD's as-is pending a review of the Cash Flow Analysis from the RO Pump and SunPass projects.

Old Business

- Mr. Crahan requested staff review arborist findings for Hammock Dunes Parkway tree conditions.
 - No additional distressed trees have been found since the previous meeting. The Spanish moss is in the process of being removed. Mr. Peugh is still awaiting a quote for fertilizing the trees.
- Mr. Peugh was asked to clarify when any rate or assessment changes need to be finalized.
 - Final amounts will need to be determined at the July meeting.
- Mr. Crahan requested evaluation of the rate for the European Village license agreement for future years.
 - The Board discussed the current rate and asked Mr. Peugh to get a target date for when the European Village needs to know of any rate increases for their budgeting purposes. Mr. Peugh was also asked to remind European Village of the requirement to submit proof of insurance.
- Mr. DeMatteis requested seasonal adjustment for Fiscal Year 2026 total revenue projection as opposed to current straight-line method.
 - This was done.
- Mr. DeMatteis requested GMS review the accrual for the intersection project that was paid this fiscal year.
 - It was confirmed the work was completed in the current fiscal year.

- It was requested that a Sheriff's Officer be posted during a bicycle race.
 - An officer will be posted at the intersection of Hammock Dunes Pkwy. and Camino del Mar during the first part of the race.

Discussion of the Golf Tournament at Hammock Beach

A meeting was held to determine the best emergency response plan during the golf tournament. It was asked if the District would dedicate a toll lane for the buses running throughout the tournament. Mr. Peugh explained that would be difficult, however, he recommended they get prepaid toll stickers for the buses prior to the event and noted if traffic starts to back up at the toll plaza, traffic will be moved through quicker.

Discussion of Stormwater Utility

Mr. Peugh reported the canals in the vicinity of Malacompra Road have been cleaned by the County. The County stated that an easement would be required from one of the property owners bordering the western ditch on Ocean Oaks Lane in order to complete the ditch cleaning. This easement will be needed before the County's next cleaning cycle.

Discussion of Bridge Accident Mediation

Mr. Peugh reported the motion for summary judgment was dismissed and a trial is scheduled for May.

Discussion of Bridge / Intersection

Mr. Peugh reported the intersection project was complete and the close out process would be finalized shortly. Next, Mr. Peugh reported speed week traffic was down a bit from the previous year and bike week traffic was up slightly. No backups have been observed.

Discussion of All-Electronic Toll

Mr. Peugh reported the engineering design portion of the conversion to an all-electronic toll system is quoted to be \$741,000 and the construction engineering and inspection portion would be \$470,000. He is awaiting information from Kissinger Campo as to why the quotes were higher than anticipated and the updated AET Plan.

Acceptance of the Audit Committee’s Recommendation and Authorizing Staff to Issue a Request for Proposals for Audit Services

On MOTION by Mr. DeGiovanni seconded by Mr. DeMatteis with all in favor accepting the audit committee’s recommendation and authorizing staff to issue a request for proposals for audit services was approved.

Discussion of European Village Rate

This item was discussed under Old Business.

B. Consideration of Resolution 2026-02, Adopting the Flagler County Local Mitigation Strategy Plan

Mr. Peugh stated that the District has submitted to the local mitigation strategy committee for a grant to upgrade lift station Seven by installing SCADA and new panels and redoing the piping and pumps. This resolution is a requirement of the county to accompany project applications for funding consideration.

On MOTION by Mr. Porter seconded by Mr. DeGiovanni with all in favor Resolution 2026-02, adopting the Flagler County Local Mitigation Strategy Plan, was approved.

Mr. Crahan asked about the possibility of obtaining grants for cleaning the stormwater pipes.

Mr. Porter stated that a maintenance plan needs to be put in place for the stormwater system.

Mr. Peugh stated that a contractor needs to come in and clean and TV the pipes, which is he is planning on doing, however other projects have been prioritized ahead of this project thus far.

FIFTH ORDER OF BUSINESS**Staff Reports****Attorney**

Mr. Chiumento reported that he was working on finalizing the continuing services engineering contracts following the request for qualifications. He and Mr. Peugh were also working on getting meetings scheduled with state representatives to discuss available infrastructure funding opportunities.

B. Engineer's Report

A copy of the engineer's report was included in the agenda package for the Board's review. Mr. Peugh noted a check for approximately \$10,000 was received for reimbursement of Category Z in-house administrative expenses associated with Hurricane Nicole. He also reported he had conducted interviews for the Utility Manager position.

Manager**D. Bridge Report**

Mr. Peugh reported the following data:

- Vehicle trips were down about 3%, and revenue was down 3.87% from February of 2025.
- There are 29,471 accounts.
- There are 18,330 web users.
- There were \$28,454 in credit card transactions.
- There were 299 new bridge pass accounts added.

Miscellaneous Items

Mr. Peugh reported 30 residential over capacity letters were sent out. The community was nearing emergency irrigation watering restrictions, so a water conservation notice was scheduled to be sent the following week barring a substantial amount of rain. Lastly, it was reported the reuse transmission main from Palm Coast would be modeled and tested for any clogs. They have been made aware a larger pump is desired.

E. Additional Budget Items Report

Included on the additional budget items report were the temporary fencing at the European Village totaling \$6,400, water treatment plant repairs and painting totaling \$20,233 and \$13,050, and a 10-year warranty for the new portable generator totaling \$3,580.

Reminder of Upcoming General Election

The qualifying period for the seats up for election in November is June 8th through June 12th.

SIXTH ORDER OF BUSINESS

Supervisors’ Requests and Audience Comments

There being none, the next item followed.

Follow Up-Items

1. The Board asked how the Florida PRIME yield rate correlated to the Federal Reserve Interest Rate. Answer: The Florida PRIME yield rate closely follows the Federal Reserve rate as it has to offer a competitive yield rates to governmental investors.
2. The Board requested that the CD’s maturing in June be discussed as to if the monies should be reinvested or made available for upcoming projects. This will be placed on the June agenda.
3. Mr. Crahan request European Village be contacted to find out when they needed to receive the DCDD License amount for their budgeting purposes. This was completed and they stated: “Please send over the agreement when available.”
4. The Board requested Mr. Peugh prepare a rebuttal to the Palm Coast Observer Article regarding the installation of gates next to the European Village property. This was completed.

SEVENTH ORDER OF BUSINESS

Financial Reports

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

Copies of the financial statements as of January 31, 2026 were included in the agenda package for the Board’s review along with a copy of the check register totaling \$664,877.64.

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

EIGHTH ORDER OF BUSINESS

Next Scheduled Meeting: April 10, 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. White seconded by Mr. Porter with all in favor the meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

B.

MINUTES OF MEETING
DUNES COMMUNITY DEVELOPMENT DISTRICT

The Dunes Community Development District audit committee met Friday, March 13, 2026 at 9:30 a.m. at the Dunes CDD Administrative Office, 101 Jungle Hut Road, Palm Coast, Florida.

Present were:

George DeGovanni	Audit Committee
Gary M. Crahan	Audit Committee
Kevin Porter	Audit Committee
Bill White	Audit Committee
Rich DeMatteis	Audit Committee
Greg Peugh	District Manager
Darrin Mossing	District Representative
Daniel Harvey	District Representative
Michael Chiumento	District Counsel

The following is a summary of the discussions and actions taken at the March 13, 2026 audit committee 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 Auditor Selection Evaluation Criteria

Five proposed evaluation criteria were presented for the committee's consideration including: ability of personnel, proposer's experience, understanding of scope of work, ability to furnish the required services, and price. Each of the criteria were weighted equally at 20 points.

On MOTION by Mr. DeMatteis seconded by Mr. DeGovanni with all in favor the auditor selection evaluation criteria were approved as presented.
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THIRD ORDER OF BUSINESS

Other Business

There being none, the next item followed.

FOURTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. White seconded by Mr. DeMatteis with all in favor the audit committee meeting was adjourned.

C.

Dunes Community Development District

Rate Projection Update

1. Overview of Prior Studies
2. Comparison of 2025 Study Projections to Actuals
3. Update of Projections
 - a) Projections for FY 2026
 - b) Adequacy of Proposed FY 2027 Rate Increases
 - c) Adequacy of Proposed FY 2028 – 2031 Rate Increases
4. Discussion, Next Steps



1 - Overview of Prior Studies

- In 2024, DCDD engaged CDM Smith to develop multi-year revenue requirement and rate projections
- Board considered various rate projection alternatives, focusing on amount of rate increase by rate category, reserve balances, capital financing
- Board selected multi-year rate increase alternative, however decided to review and approve future year rate increases on annual basis
 - Process completed in 2024 (for FY 2025 rates) and again in 2025 (for FY 2026 rates)
 - Current exercise to evaluate potential rate increases for FY 2027

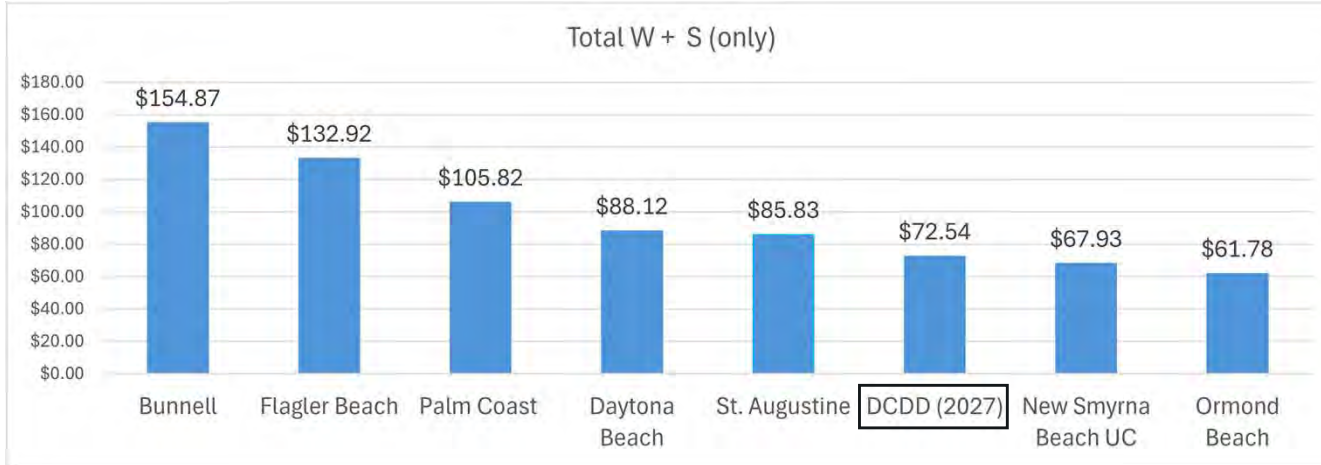
1 – Overview of Prior Studies

- Board decided to defer approval of FY 2027 proposed rate increases until spring/summer 2026 (current study)
- Percentage Rate Increases by category:

Schedule	Rate Category	FY 2025 Approved	FY 2026 Approved	FY 2027 Proposed (From 2025 Study)
A1	All Water Service Rates	9.5%	9.5%	9.5%
A2	All Wastewater Service Rates	9.5%	9.5%	9.5%
A3.a. & b.	Reclaimed - Individual and Master Meter: Minimum Monthly Rate	9.5%	9.5%	9.5%
A3.a. & b.	Reclaimed - Individual and Master Meter: Commodity Rate - Tier 1	75.0%	42.9%	0.0%
A3.a. & b.	Reclaimed - Individual and Master Meter: Commodity Rate - Tier 2	100.0%	50.0%	0.0%
A3.a. & b.	Reclaimed - Individual and Master Meter: Commodity Rate - Tier 3	50.0%	33.3%	0.0%
A3.c.	Reclaimed - Golf Courses: Minimum Monthly Rate	9.5%	9.5%	9.5%
A3.c.	Reclaimed - Golf Courses: Commodity Rate - Tier 1	9.5%	31.7%	31.7%
A3.c.	Reclaimed - Golf Courses Commodity Rate - Tier 2:	9.5%	39.9%	39.9%
A3.c.	Reclaimed - Golf Courses: Commodity Rate - Tier 3	9.5%	22.2%	22.2%

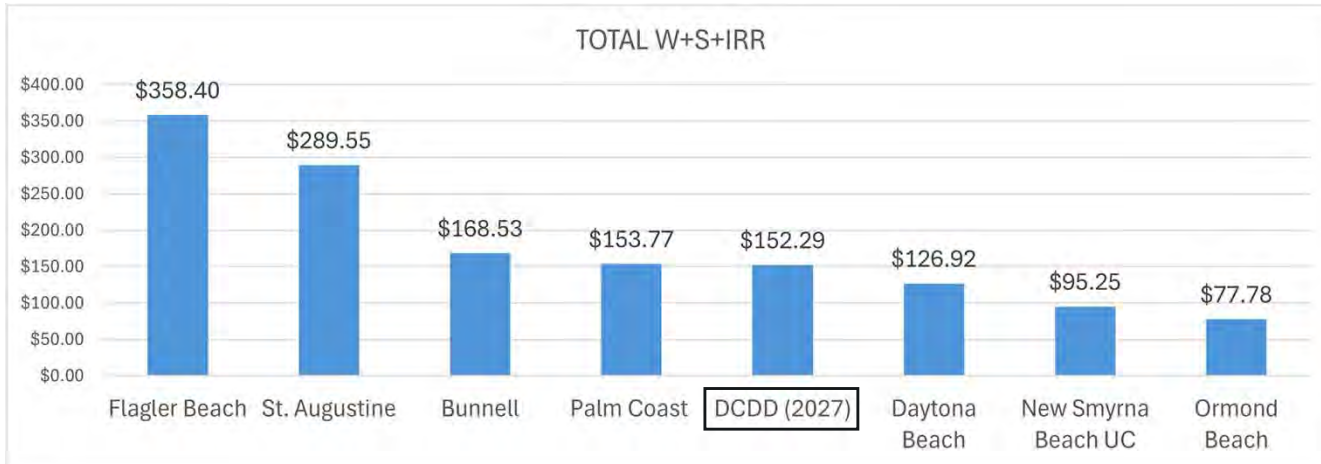
1 – Monthly Residential Bill Comparison*

Water (W) + Sewer (S) Bill Consuming 4,000 gallons Water



DCDD FY 26 = \$66.24
 DCDD FY 27 = \$72.54

W + S + Irrigation (IRR) Bill Consuming 20,000 gallons Reclaimed



DCDD FY 26 = \$144.02
 DCDD FY 27 = \$152.29

*All comparisons reflect the latest published billing rates as of 3/23/2026



2 – Comparison of 2025 Study Projections to Actuals

Rate Revenue:

- In 2025 study, total rate revenue was projected to increase 21% from FY 24 to FY 25
- Actual rate revenue increased 27% from FY 24 to FY 25
- Suggests the implemented FY 25 rate increases did not result in material adjustment (reduction) of customer consumption to offset impact of rate increases

Fund Balance:

- In 2025 study, FY 25 ending fund balance was projected at \$3,227,000
- Actual FY 25 ending fund balance was \$3,366,000
- Starting FY 26 starting fund balance in \$139,000 positive position relative to the projected starting fund balance from the 2025 study



3 – FY 2026 Projections

- Projected use of fund balance of approximately \$500,000 in FY 26
 - Revenue in excess of operating expenses - \$840,000
 - Capital spending - \$1,340,000
- Capital spending in FY 26 assumed to be cash funded
- Projected fund balance of \$2.9M at end of FY 26
 - Projected 250 days cash on hand

3 – FY 2026 Projections

	2026
Operating Expenses	\$4,229,387
Debt Service/Payback of Borrowing	\$0
<u>Less: Miscellaneous Revenue</u>	<u>(\$142,504)</u>
Requirement Before Capital	\$4,086,883
Rate Revenue	\$4,888,433
<u>Less: Requirement Before Capital</u>	<u>(\$4,086,883)</u>
Operating Surplus	\$801,550
<u>Non-Operating Revenue</u>	<u>\$38,000</u>
Annual Revenue Available for Capital	\$839,550
Capital Spending	\$1,339,563
<u>Financed through Borrowing – Bridge Fund</u>	<u>\$0</u>
Cash Funded Capital	\$1,339,563
Annual Revenue Available for Capital	\$839,550
<u>Less: Cash Funded Capital</u>	<u>(\$1,339,563)</u>
Projected - (Use of)/Deposit to Fund	(\$500,013)
Starting Fund Balance	\$3,365,989
<u>Change in Balance</u>	<u>(\$500,013)</u>
Ending Fund Balance	\$2,865,976
Days Cash on Hand (Year End)	247



3 – Drivers of Proposed 2027 Rate Increases

- Projections impacted by financing approach for capital spending
 - \$2.7M in capital spending projected for FY 27
 - RO Feed Pump project \$1.8M
- Board discussed borrowing from the Bridge Fund for the \$1.8M RO Feed Pump project
 - Payback over 20 years; 1.6% rate
- Borrowing from Bridge Fund results in projected 200 days cash on hand at end of 2027
 - Evaluation assumes borrowing so as not to deplete fund balances to an unacceptable level

3 – Adequacy of Proposed 2027 Increase; Bridge Fund Borrowing

	2027
Operating Expenses	\$4,610,401
Debt Service/Payback of Borrowing	\$0
<u>Less: Miscellaneous Revenue</u>	<u>(\$200,223)</u>
Requirement Before Capital	\$4,410,178
Rate Revenue	\$5,271,017
<u>Less: Requirement Before Capital</u>	<u>(\$4,410,178)</u>
Operating Surplus	\$860,839
<u>Non-Operating Revenue</u>	<u>\$38,000</u>
Annual Revenue Available for Capital	\$898,839
Capital Spending	\$2,781,894
<u>Financed through Borrowing – Bridge Fund</u>	<u>(\$1,820,000)</u>
Cash Funded Capital	\$961,894
Annual Revenue Available for Capital	\$898,839
<u>Less: Cash Funded Capital</u>	<u>(\$961,894)</u>
Projected - (Use of)/Deposit to Fund	(\$63,055)
Starting Fund Balance	\$2,865,976
<u>Change in Balance</u>	<u>(\$63,055)</u>
Ending Fund Balance	\$2,802,921
Days Cash on Hand (Year End)	222



3 – Implication of Proposed 2027-2031 Rate Increases

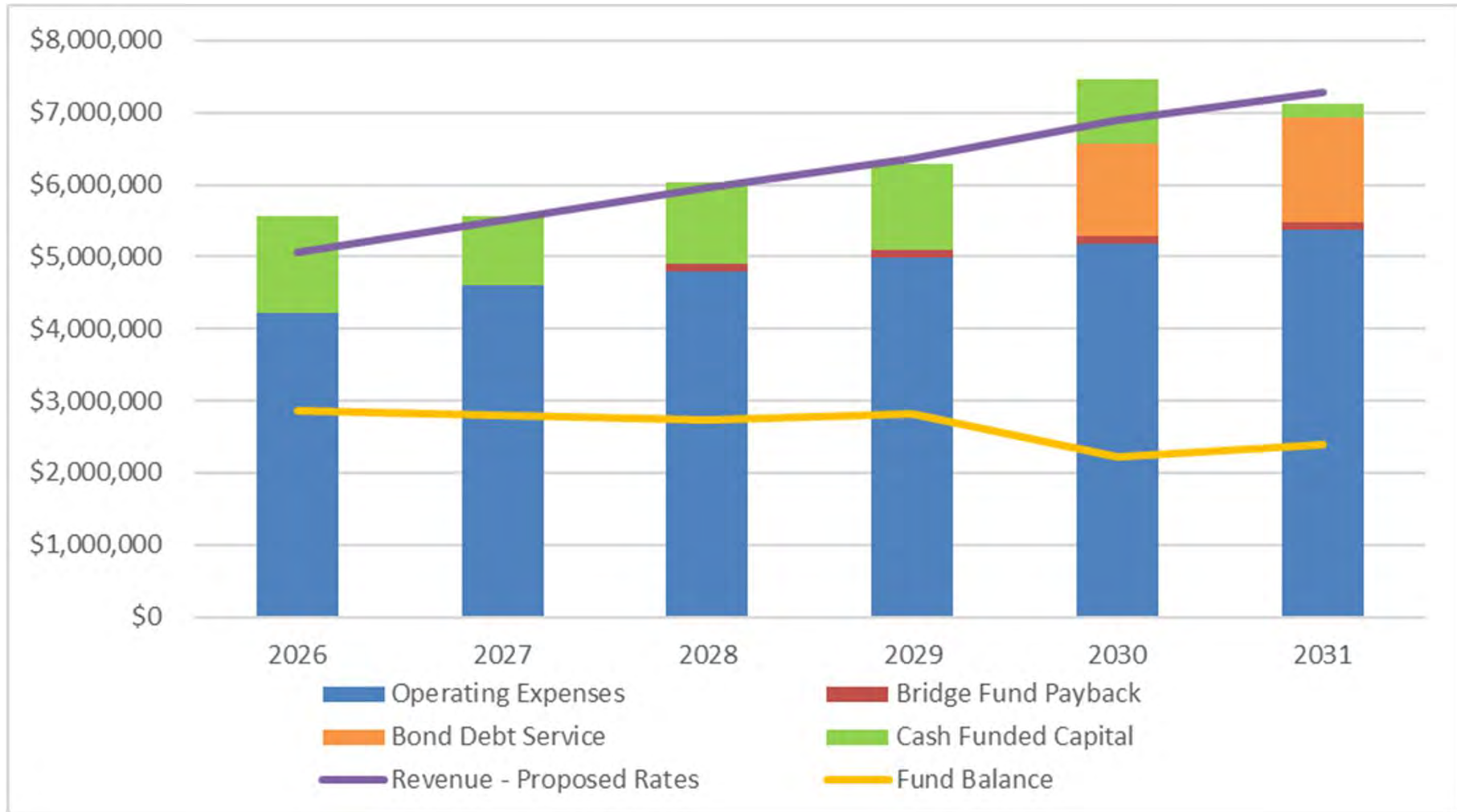
- Assumes future bond issuance of \$18M in 2030/2031 timeframe
 - Debt service payment projected to begin in 2030
- Borrowing \$1.8M from Bridge Fund in 2027 results in projected days cash on hand between 125-220 days for forecast period

Projected Rate Increases – 2027-2031

Schedule	Rate Category	2027	2028	2029	2030	2031
A1	All Water Service Rates	9.5%	9.5%	9.5%	9.5%	4.0%
A2	All Wastewater Service Rates	9.5%	9.5%	9.5%	9.5%	4.0%
A3.a. & b.	Reclaimed – Individual and Master Meter: Minimum Monthly Rate	9.5%	9.5%	9.5%	9.5%	4.0%
A3.a. & b.	Reclaimed - Individual and Master Meter: Commodity Rate – Tier 1	0.0%	0.0%	0.0%	4.0%	4.0%
A3.a. & b.	Reclaimed - Individual and Master Meter: Commodity Rate – Tier 2	0.0%	0.0%	0.0%	4.0%	4.0%
A3.a. & b.	Reclaimed - Individual and Master Meter: Commodity Rate – Tier 3	0.0%	0.0%	0.0%	4.0%	4.0%
A3.c.	Reclaimed – Golf Courses: Minimum Monthly Rate	9.5%	9.5%	9.5%	9.5%	4.0%
A3.c.	Reclaimed - Golf Courses: Commodity Rate – Tier 1	31.7%	31.7%	0.0%	4.0%	4.0%
A3.c.	Reclaimed - Golf Courses: Commodity Rate – Tier 2	39.9%	39.9%	0.0%	4.0%	4.0%
A3.c.	Reclaimed - Golf Courses: Commodity Rate – Tier 3	22.2%	22.2%	0.0%	4.0%	4.0%

Proposed rate increases have not changed since 2025 study

3 - Implication of Proposed 2027-2031 Rate Increases



- Bridge Fund borrowing of \$1.8M in 2027
- Conventional bond borrowing of \$18M in 2030/2031



4 – Discussion and Next Steps

- Approve proposed rate increase for FY 2027
- Or consider revisions as needed.



Master Meter vs. Residential Reclaimed Rates Evaluation

This evaluation compares actual FY 2025 Schedule A.3.b. (Master Meter) and A.3.a (Residential) reclaimed irrigation consumption and costs on a per master meter residential unit basis.

Contents:

- 1 – FY 2025 A.3.a and A.3.b Rate Schedule
- 2 – Source Data, Assumptions, and Exclusions
- 3 – Master Meter Accounts Evaluated, Unit Counts, and Lot Size
- 4 – FY 2025 Consumption and Cost Data by Meter Size
- 5 – FY 2025 Cost and Consumption Comparison by Meter Size
- 6 – Base Rate and Tier Limits Evaluation
- 7 – Conclusions

1 - FY 2025 Effluent Service Rate Schedule A.3.

SCHEDULE A

WATER, WASTEWATER AND EFFLUENT RATES AND CHARGES

Effective October 1, 2024

3 EFFLUENT SERVICE [4]

a. Individually Metered Residential Accounts

Minimum Monthly Charge
Per Lot \$ 18.98

Commodity Charge [5] Per Lot Size	Irrigable Area (Acres)	Tiered Consumption Ranges Shown in Gallons		
		Tier1	Tier 2	Tier 3
Small Lot	0.00 - 0.25	0 - 9,000	9,001 - 14,000	Above 14,000
Medium Lot	0.25 - 0.66	0 - 21,000	21,001 - 32,000	Above 32,000
Large Lot	Above 0.66	0 - 52,000	52,001 -78,000	Above 78,000

Effluent Service Commodity Rate
Per 1,000 Gallons of Metered Effluent Flow \$ 1.40 \$ 2.00 \$ 3.00

b. Master Metered Residential and Non-Residential Accounts

Minimum Monthly Charge

5/8 - inch	\$ 18.98
5/8 x 3/4 - inch	\$ 18.98
3/4 - inch	\$ 18.98
1 - inch	47.45
1-1/2 - inch	94.88
2 - inch	151.81
3 - inch	284.65
4 - inch	474.41
Above 4 - inch	Case by Case

Commodity Charge [5] Per Irrigable Area Associated with Meter Size	Irrigable Area (Acres)	Tiered Consumption Ranges Shown in Gallons		
		Tier1	Tier 2	Tier 3
5/8 - inch	0.00 - 0.25	0 - 9,000	9,001 - 14,000	Above 14,000
5/8 x 3/4 - inch	0.25 - 0.66	0 - 21,000	21,001 - 32,000	Above 32,000
3/4 - inch / 1 - inch	0.66 - 1.50	0 - 52,000	52,001 -78,000	Above 78,000
1-1/2 - inch	1.50 - 2.65	0 - 104,000	104,001 - 156,000	Above 156,000
2 - inch	2.65 - 6.00	0 - 166,000	166,001 - 249,000	Above 249,000
3 - inch	6.00 - 7.50	0 - 312,000	312,001 - 468,000	Above 468,000
4 - inch	7.50 - 12.00	0 - 520,000	520,001 - 780,000	Above 780,000
Above 4 - inch	Above	Case by Case Basis		

Effluent Service Commodity Rate
Per 1,000 Gallons of Metered Effluent Flow \$ 1.40 \$ 2.00 \$ 3.00



2 – Source Data, Assumptions, and Exclusions

Data:

- Fiscal Year 2025 Master Meter Consumption Data
- I004 (2”), I005 (3”), and I006 (4”) Master Meter Accounts
- Reviewed Flagler County Property Appraiser Public GIS Data with Cory Brill and Greg Peugh to determine number of units per Master Meter account and which accounts meet the criteria for evaluation (see exclusions below).
- Monthly revenue calculations based on Dune CDD’s FY 2025 Rate Schedule A.3. a & b.

Assumptions:

- A small residential lot is less than 0.25 acres
- Flagler County Property Appraiser Public GIS Data is accurate.

Exclusions:

- For accurate unit count, this evaluation excluded master meter accounts for condos, multi-family, and common area irrigation or accounts where there is mixed use to focus on those that only supply single family residential units.
- Vacant lots were not included in the unit counts.

3 – Master Meter Accounts Evaluated, Unit Counts, and Lot Size

Meter		Meter #	Route	Loc	Street Name	Total Units	Lot Size
Code	Size						
I004	2"	I61103613U		3	257A NORTHSHORE AV	15	S
I004	2"	I61103617U		2	11 BLUE HERON LANE	9	S
I004	2"	I61103625U		1	521 LA COSTA PLACE	22	S
I004	2"	I61103614U		1	118 VIA CAPRI	17	S
I004	2"	I61103629U		1	97 Corte DEL MAR	17	S
I005	3"	I70391281U		2	945 CINNAMON BEACH	73	S
I005	3"	I70391284U		1	396 MARBELLA COURT	26	S
I005	3"	I70391276U		1	342 MONTERREY DRIVE	41	S
I005	3"	I70391283U		1	369 MONTILLA PLACE	26	S
I006	4"	I70396742U		3	256A NORTHSHORE AV	41	S
I006	4"	I70396743U		2	37 HAMMOCK	46	S
I006	4"	I70396741U		2	12 KINGFISHER LANE	41	S
I006	4"	I54611269R		2	13 SANDPIPER	32	S

Number of master meter accounts meeting criteria for evaluation:

- 2-inch master meter accounts: 5 of 28 (80 residential units)
- 3-inch master meter accounts: 4 of 8 (166 residential units) Total 406 units
- 4-inch master meter accounts: 4 of 7 (160 residential units)

Percentage of master meter volume meeting criteria for evaluation:

- 2-inch master meter accounts: 22.3%
- 3-inch master meter accounts: 59.0%
- 4-inch master meter accounts: 49.3%

4 – FY 2025 Consumption & Cost Data by Meter Size

Average Monthly Reclaimed Consumption [gallons] and Bill [US\$] per Master Meter Unit

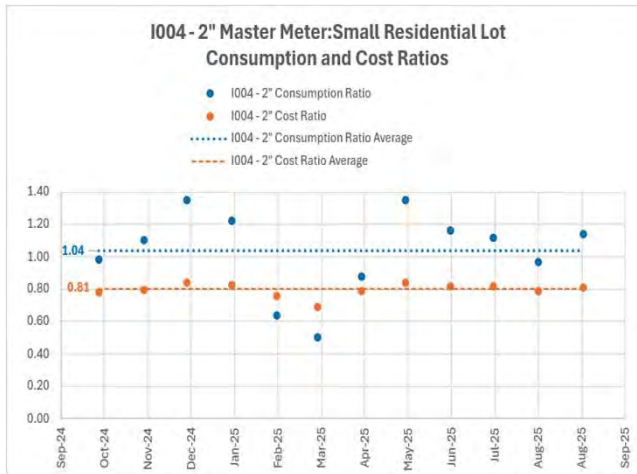
Meter Size	Loc	Street Name	Total Units	Average Mo. [gals/meter]	Min Mo. [gals/meter]	Max Mo. [gals/meter]	Average Mo. [gals/unit]	Average Mo. [gals/unit]	Average Mo. [\$/unit]	Average Mo. [\$/unit]
2"	257	A NORTSHORE AV	15				20,464		\$48.21	
2"	11	BLUE HERON LANE	9				47,022		\$76.36	
2"	521	LA COSTA PLACE	22	303,968	88,700	678,600	22,423	20,034	\$58.68	\$46.76
2"	118	VIA CAPRI	17				10,634		\$27.03	
2"	97	Corte DEL MAR	17				14,380		\$34.14	
3"	945	CINNAMON BEACH	73				14,496		\$37.16	
3"	396	MARBELLA COURT	26	747,104	248,000	1,251,000	20,641	19,377	\$48.55	\$45.43
3"	342	MONTERREY DRIVE	41				20,763		\$53.24	
3"	369	MONTILLA PLACE	26				22,210		\$53.20	
4"	256	A NORTSHORE AV	41				10,909		\$28.35	
4"	37	HAMMOCK	46	614,271	100,000	1,294,500	19,791	15,207	\$46.53	\$37.29
4"	12	KINGFISHER LANE	41				16,012		\$36.50	
4"	13	SANDPIPER	32				15,160		\$36.49	

FY 2025 Residential Small Lot Average Monthly Reclaimed Consumption = 19,308 gallons

FY 2025 Calculated Average Small Residential Lot Monthly Reclaimed Bill = \$57.50

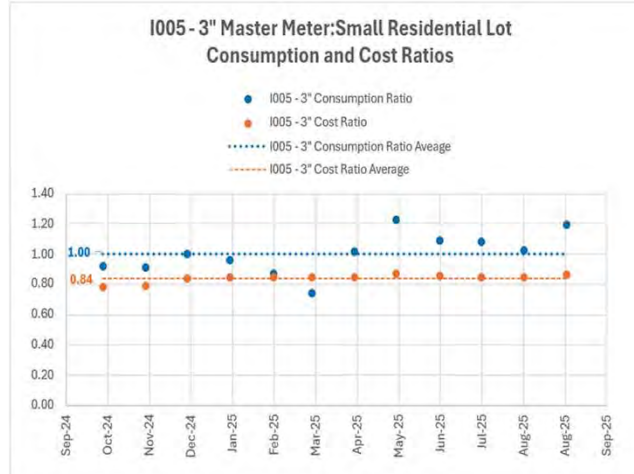
Yellow paid more than small lot average of \$57.50 per month per unit.

5 – FY 2025 Cost and Consumption Comparison by Meter Size



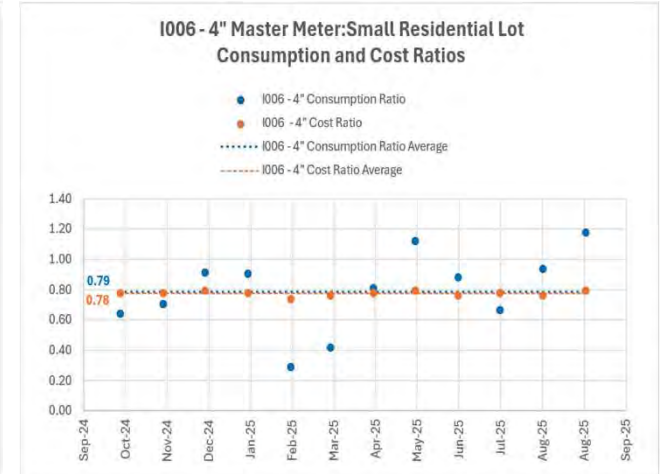
2" Cost:
 \$46.76 per month/unit
 \$11.31 less per month/unit
 Cost Ratio = 0.81

2" Consumption:
 726 gal more per month/unit
 Consumption Ratio = 1.04



3" Cost:
 \$45.43 per month/unit
 \$8.57 less per month/unit
 Cost Ratio = 0.84

3" Consumption:
 69 gal more per month/unit
 Consumption = 1.00



4" Cost:
 \$37.29 per month/unit
 \$10.77 less per month/unit
 Cost Ratio = 0.78

4" Consumption:
 4,101 gal less per month/unit
 Consumption = 0.79

A: Evaluated Master Meter Account FY 2025 Calculated Revenue = \$206,993
 B: FY 2025 Calculated Revenue (Applying Small Lot Rates and Tiers) = \$255,602
 A - B = (\$48,607) per year approximately \$10 less per unit month
 A/B = 0.81

6 - Base Rate and Tier Limits Evaluation

Meter Size	FY 2025 Base Rate	Base Rate Equivalence ¹	operating capacity [gpm] ²	Tier 1 Limit [gallons]	Tier 1 Operation [minutes] ³	Tier 2 Limit [gallons]	Tier 2 - Operation [minutes]
5/8" (Small Lot)	\$18.98	1.0	20	9,000	450	14,000	700
5/8" x 3/4" (Med Lot)	\$18.98	1.0	20	21,000	1,050	32,000	1600
3/4" (Large Lot)	18.98	1.0	20	52,000	1,733	78,000	2,600
1"	\$47.45	2.5	50	52,000	1,040	78,000	1560
1.5"	\$94.88	5.0	100	104,000	1,040	156,000	1560
2"	\$151.81	8.0	160	166,000	1,038	249,000	1557
3"	\$284.65	15.0	300	312,000	1,040	468,000	1560
4"	\$474.41	25.0	500	520,000	1,040	780,000	1560

¹ Equivalence calculated by dividing the base rate by the 5/8" meter base rate.

² Calculated by multiplying the equivalence by the 5/8" rated 20 [gpm] capacity taken from Table B-2.

³ Tier 1 and Tier 2 full capacity operating minutes is calculated by dividing the Tier volume limit by the meters rated capacity.

Base Rate Equivalence = Base Rate / \$18.98

Correlates with Table B-2 (meter size capacities) from the AWWA Manual of Water Supply Practices—M1



8 - Conclusions

- Master meter per unit monthly bills are lower than small residential lot monthly bills. For the evaluated master meter accounts. If applying the Small Lot rate to the master meter consumption on an average per unit basis, the total revenue collected would have been approximately \$48,600 higher for FY 2025 or about \$10 less revenue per a master meter unit per month. However, the cost to administer these accounts would be higher too. A lower cost may be justified due to reduced administrative costs born by the master meter account holder. A HUD study (2023) indicated these costs could range between \$3 to \$7 per unit for the HUD managed properties in the study but are utility specific and context dependent.
- Consumption: In FY 2025, the Dunes CDD evaluated residential master meter accounts consumption ratios ranged from 0.13 to 2.44 with a year-end average consumption ratio of 0.95. This indicates that the master meter units evaluated consumed approximately 5% less per unit on average than individually metered small residential lots.
- Schedule A.3.a (Individual Metered) is restricted to single family homes of similar type use. Whereas Schedule A.3.b (Master Metered) applies to condominiums, commercial properties, common areas, residential homes, and mixed use serviced by a master meter. This fact alone, provides justification for having differences in rates and to treat Individual Metered and Master Metered separately.
- The current rate schedules as established appear reasonable and have a basis for how they were established that is based on AWWA guidance, industry standards, and Dunes CDD standards for 0.78” per week per acre for equivalent irrigation connections.

D.

BRIDGE TRAFFIC BACKUPS - SPRING BREAK 2026

DATE	YEAR		TRFC DIFFERENCE %+/-	TRAFFIC BACKUP Y/N		TIME
	2025	2026		2025	2026	
3/1/2025	6693		-945	N		
2/28/2026		5748	-16%		N	
3/2/2025	5686		73	N		
3/1/2026		5759	1%		N	
3/3/2025	6847		-31	N		
3/2/2026		6816	0%		N	
3/4/2025	7258		-13	N		
3/3/2026		7245	0%		N	
3/5/2025	6831		498	N		
3/4/2026		7329	7%		N	
3/6/2025	7415		70	N		
3/5/2026		7485	1%		N	
3/7/2025	7644		208	N		
3/6/2026		7852	3%		N	
3/8/2025	6141		799	N		
3/7/2026		6940	12%		N	
3/9/2025	5178		428	N		
3/8/2026		5606	8%		N	
3/10/2025	6237		834	N		
3/9/2026		7071	12%		N	
3/11/2025	7122		390	N		
3/10/2026		7512	5%		N	
3/12/2025	7326		294	N		
3/11/2026		7620	4%		N	
3/13/2025	7456		-564	Y		
3/12/2026		6892	-8%		N	
3/14/2025	7865		-233	Y		
3/13/2026		7632	-3%		N	
3/15/2025	6979		-57	N		
3/14/2026		6922	-1%		N	
3/16/2025	4684		727	N		
3/15/2026		5411	13%		N	
3/17/2025	7035		-747	N		
3/16/2026		6288	-12%		N	
3/18/2025	7126		-128	N		
3/17/2026		6998	-2%		N	
3/19/2025	7401		-247	N		
3/18/2026		7154	-3%		N	
3/20/2025	7368		-201	N		
3/19/2026		7167	-3%		N	
3/21/2025	7315		207	N		
3/20/2026		7522	3%		N	

BRIDGE TRAFFIC BACKUPS - SPRING BREAK 2026

DATE	YEAR		TRFC DIFFERENCE %+/-	TRAFFIC BACKUP Y/N		TIME
	2025	2026		2025	2026	
3/22/2025	6699		283	N		
3/21/2026		6982	4%		N	
3/23/2025	5740		376	N		
3/22/2026		6116	6%		N	
3/24/2025	6827		239	N		
3/23/2026		7066	3%		N	
3/25/2025	7128		-716	N		
3/24/2026		6412	-11%		N	
3/26/2025	7424		-429	N		
3/25/2026		6995	-6%		N	
3/27/2025	7505		21	N		
3/26/2026		7526	0%		N	
3/28/2025	7650		279	N		
3/27/2026		7929	4%		N	
3/29/2025	6560		-561	N		
3/28/2026		5999	-9%		N	
3/30/2025	4482		978	N		
3/29/2026		5460	18%		N	
3/31/2025	6941		141	N		
3/30/2026		7082	2%		N	
4/1/2026	6986		380	N		
3/31/2026		7366	5%		N	
TOTAL=	217,549	219,902	2,353	1.08%		
NOTES:						

year



Hammock Dunes Bridge All-Electronic Toll (AET) System Analysis

Dunes Community
Development District

April 2026

PROFESSIONAL ENGINEER CERTIFICATE

I hereby certify that I am a registered professional engineer in the State of Florida practicing with Kisinger Campo & Associates, and that I have supervised the preparation of, and approved the analysis, findings, opinions, conclusions, and technical advice reported in:

REPORT: All-Electronic Toll (AET) System Analysis Report
PROJECT: Hammock Dunes Bridge
LOCATION: Flagler County
CLIENT: Dunes Community Development District (DCDD)

The following duly authorized engineering business performed the engineering work represented by this report:

Kisinger Campo & Associates, Corp.
201 N. Franklin St., Suite 900
Tampa, FL 33602
Telephone: (813) 871-5331

I, M. Fathy Abdalla, Florida P.E. Number 63914, have prepared this AET System Analysis Report for Hammock Dunes Bridge. This report contains detailed engineering information that fulfills the purpose and need for this project.

I acknowledge that the procedures and references used to develop the results contained in this report are standard to the professional practice of transportation engineering as applied through design standards and criteria set forth by the federal, state, and local regulatory agencies as well as professional judgement and experience.

Name: M. Fathy Abdalla Ph.D., P.E., PTOE

Signature: _____

P.E. Number: 63914

Date: _____

This report has been digitally signed and sealed by M. Fathy Abdalla, P.E. on the date indicated here. Printed copies of this document are not considered signed and sealed and the signature must be verified on any electronic copies.

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1.0 Introduction and Objectives

The Dunes Community Development District (DCDD) maintains a manual toll facility south of the Hammock Dunes Bridge on Palm Coast Parkway northeast of Palm Harbor Drive/Parkway in Flagler County, Florida, as shown in Figure 1. The DCDD has been operating this facility since 1987.

This study's objective is to evaluate alternatives to convert the existing toll plaza from a manual tolling collection operation to All-Electronic Tolling (AET). The analysis utilizes information provided by the DCDD, the Florida Department of Transportation (FDOT), and TransCore LLC. TransCore installed the existing tolling equipment.

Figure 1 Location Map



2.0 Alternatives

This study includes the following alternatives, weighing benefits and drawbacks as well as costs and revenue.

- **Alternative 1 – No-Build.** The existing toll plaza and operations are maintained.
- **Alternative 2 – Conversion to AET.** Replace the existing toll plaza with a new AET gantry.
- **Alternative 3 – Hybrid AET Conversion.** Provide AET gantry with one manual tolling lane.

2.1 Alternative 1 - No-Build

Alternative 1 maintains the existing toll plaza and the current manual toll collection method. This operation limits the ability to improve service and contains high labor cost.

2.2 Alternative 2 – Conversion to Full AET

Alternative 2 consists of replacing the existing toll plaza with a new AET gantry for all automatic tolling. No manual tolling is provided with Alternative 2.

2.3 Alternative 3 Hybrid Toll Plaza

A Hybrid Toll Plaza (HTP) combines traditional tollbooths with AET lanes. At the current Hammock Dunes Toll Plaza, this will consist of one lane for manual toll collection and another lane for the automatic tolling. Full AET surpasses Hybrid Tolling in safety by eliminating the need for vehicle weaving before entering the plaza and after exiting the plaza, a common cause of crashes.

The HTP will increase operating costs. It is estimated that 4-5 toll operators will be needed compared to no operators needed for the AET method. The HTP would contradict the goal of the AET, which aims to reduce operational expenses, including the number of toll operators. Several toll plazas throughout the State of Florida have recently or are in the process of switching to AET-only collection.

3.0 New Gantry Location

Two locations were considered for the new gantry based on roadway geometry.

North AET Gantry Location: The gantry at this location is located north of the existing toll plaza and requires one lane equipped with a toll transponder reader, as depicted in Figure 2. The toll gantry will be positioned downstream of the merge section, necessitating roadway modifications, reconstruction, and additional pavement markings to enhance driver navigation. This location's design will include object markers such as tubular markers to improve channelization and deter attempts to bypass the toll transponder reader. With a design speed of 35 mph and a lateral transition width of 15 ft, the taper length used is approximately 300 ft.

South AET Gantry Location: The gantry at this location is located south of the existing toll plaza and requires two lanes equipped with toll transponder readers, as depicted in Figure 3. This configuration mirrors the existing toll setup, with two northbound lanes being tolled. Construction cost of the south location is slightly higher than the north location, \$5.3M compared to \$5.8M.

The south location is recommended due to its alignment with the existing toll facility configuration, providing two northbound lanes, continuity and minimizing potential disruptions. The south location helps facilitate the transition between the manual tolling to AET. The existing facility will be maintained for 6 to 12 months during transition. After the transition is complete, the toll facility overhang is recommended to be removed. The toll facility building may remain if desired by DCDD.

In an internal coordination meeting with TransCore and DCDD, the south location was agreed upon as the preferred location and is the only location considered for further analysis in this study.

Figure 2 North Toll Gantry Location



Figure 3 South Toll Gantry Location



4.0 Bi-Directional Tolling

The existing one-way (NB only) tolling has been determined to not impact directional traffic volumes since the northbound direction accounts for almost half (49%) of total daily vehicles. Most people use the B-pass as provided by DCDD and shown in Appendix D. SunPass will be included with the AET, which is more common in Florida. All states where SunPass is accepted are shown in Appendix C.

Two tolling options were considered in this study. Since daily traffic volumes are split evenly between northbound and southbound, the pricing of each direction will not impact the revenue.

- Tolling NB Direction Only, matching existing configuration.
- Tolling NB and SB Directions.

Tolling the SB direction requires a longer overhead gantry and additional equipment that will cost about \$0.4-0.5M. However, the cost of the longer overhead gantry is included in both Tolling options. Tolling NB Direction Only is recommended to reduce the number of toll transactions and thereby reduce the fees from Turnpike.

5.0 Alternative Cost Analysis

Construction and maintenance costs and savings were evaluated to determine the benefits of converting from a manual tolling system to an AET system. Construction and maintenance costs include the costs to run the system. Savings include the reduction in operating costs by reducing labor associated with handling cash tolling.

The analysis concluded that converting to AET is the most economical solution which will also improve safety, reduce travel time, and improve the environment by reducing vehicular emissions. Table 1 lists the construction cost, annual operating cost, total cost, and revenue for each alternative. Alternative 2 is the most economical and is the recommended alternative.

The annual revenue is based on 2024 toll rates and is slightly lowered in Alternatives 2 and 3 to account for the TransCore fee of 8 cents per transaction. Based on coordination with TransCore, the software is expected to outlast the hardware and the maintenance of the software is included in the equipment price. In comparison to TransCore, we evaluated recent quotes from other vendors and found equipment and installation costs to be comparable. The operating cost for Year 1 includes those during the transition period of 12-month for the DCDD staff to assist the residents. This is similar to the Hybrid, which maintains 1 full-time collector and 1 part-time supervisor.

TABLE 1 - Construction and Operating Costs versus Revenue				
Alternative	Construction Cost	Year 1 Annual Operating Cost	Year 2+ Annual Operating Cost	Net Annual Revenue
1 (No-Build)	\$ -	\$ 1,842,010.00	\$ 1,842,010.00	\$ 2,725,000.00
2 (AET)	\$ 5,800,000.00	\$ 1,712,641.00	\$ 779,104.00	\$ 2,682,020.00
3 (Hybrid)	\$ 5,800,000.00	\$ 2,030,820.00	\$ 2,030,820.00	\$ 2,703,510.00

Table 2 depicts an eight-year cumulative reserve, revenue minus operating cost, comparison for each alternatives. After the transition period, Alternative 2 provides more than double the annual reserves compared to alternatives 1 and 3 due to the reduced annual operating costs. Alternative 2 is expected to break even after three years while Alternative 3 does not break even until after eight years.

TABLE 2 - Cumulative Revenue Chart				
Alternative	Year 1	Year 2	Year 3	Year 4
1 (No-Build)	882,990.00	1,765,980.00	2,648,970.00	3,531,960.00
2 (AET)	4,848,542.00	2,945,626.00	1,042,710.00	860,206.00
3 (Hybrid)	5,127,310.00	4,454,620.00	3,781,930.00	3,109,240.00
Year 5	Year 6	Year 7	Year 8	Rank
4,414,950.00	5,297,940.00	6,180,930.00	7,063,920.00	3
2,763,122.00	4,666,038.00	6,568,954.00	8,471,870.00	1
2,436,550.00	1,763,860.00	1,091,170.00	418,480.00	2

*Red numbers are negative sums. Operations are the main costs included, with design, construction, and CEI

6.0 Conclusions and Recommendations

This study evaluated the following alternatives to convert the existing toll plaza from a manual tolling collection operation to AET.

- **Alternative 1 – No-Build.** The existing toll plaza and operations are maintained.
- **Alternative 2 – Conversion to AET.** Replace the existing toll plaza with a new AET gantry.
- **Alternative 3 – Hybrid AET Conversion.** Provide AET gantry with one manual tolling lane.

New Gantry Location Selection:

Two new locations were considered for the new gantry. The north location is located north of the existing toll plaza. The south location is located south of the existing toll plaza. The south location is recommended, due to its alignment with the existing toll facility configuration, providing two northbound lanes, continuity and minimizing potential disruptions.

Bi-Directional Tolling:

This study analyzed providing bi-directional tolling. Tolling NB only is recommended to reduce the number of transactions.

Alternative Cost Analysis:

The analysis concluded that Alternative 2 is the most economical solution which will also improve safety, reduce travel time, and improve the environment by reducing vehicular emissions. Alternative 2 provides more than double the annual reserves compared to alternatives 1 and 3 due to the reduced annual operating costs. Alternative 2 is expected to pay off shortly after year 3 while Alternative 3 does not pay off until about year 8.

Alternative 2 is the recommended alternative. Alternatives 1 and 3 do not achieve the goals of improving safety, reducing travel time, and eliminating the need for manual tolling operators.

Appendix A
Dunes Community Development District Fiscal Year 2025 Budget

Dunes
Community Development District

Bridge Fund Overhead Estimate

Expense Code	Description	Actuals thru 9/30/2023	Adopted Budget FY 2024	Actual Thru 6/30/2024	Projected Next 3 Months	Total Projected 9/30/2024	Proposed Budget FY 2025	
OPERATING REVENUES								
042.300.34900.10000	Toll Collections	\$2,312,163	\$2,400,000	\$1,658,614	\$682,959	\$2,341,573	\$2,725,000	
042.300.36900.10000	Miscellaneous	\$13,185	\$20,000	\$24,053	\$0	\$24,053	\$30,000	
TOTAL REVENUES		\$2,325,328	\$2,420,000	\$1,682,667	\$682,959	\$2,365,626	\$2,755,000	
OPERATING EXPENSES								
Administrative								
042.310.51300.31100	Engineering	\$158	\$5,000	\$0	\$5,000	\$5,000	\$5,000	
042.310.51300.31500	Attorney	\$17,617	\$5,000	\$0	\$5,000	\$5,000	\$5,000	
042.310.51300.32200	Annual Audit	\$5,471	\$6,125	\$5,520	\$0	\$5,520	\$6,300	
042.310.51300.34000	Management Fees	\$17,150	\$18,008	\$13,506	\$4,502	\$18,008	\$18,908	
042.310.51300.49000	Bank Charges	\$1,624	\$6,000	\$373	\$124	\$497	\$3,000	
042.310.51300.49100	Contingencies	\$469	\$5,000	\$1,390	\$463	\$1,854	\$5,000	
Administrative		\$42,488	\$45,133	\$20,789	\$15,090	\$35,879	\$43,208	
Operating Expenses - Toll Facility								
042.320.54900.12000	Salaries Including Overtime	\$644,707	\$664,690	\$543,625	\$176,654	\$720,279	\$787,564	
042.320.54900.12100	Consulting Fee	\$0	\$0	\$0	\$0	\$0	\$0	
042.320.54900.15000	open							
042.320.54900.21000	FICA Taxes	\$48,413	\$60,797	\$40,918	\$13,514	\$54,433	\$68,915	\$68,915
042.320.54900.22000	Pension Plan	\$31,845	\$52,023	\$34,326	\$11,442	\$45,768	\$56,641	\$56,641
042.320.54900.23000	Insurance Benefits (Medical) #	\$46,870	\$93,101	\$37,480	\$16,989	\$54,469	\$88,076	\$88,076
042.320.54900.24000	Workers Compensation Insurance	\$7,553	\$6,778	\$6,949	\$506	\$7,456	\$6,547	\$6,547
042.320.54900.34300	Contractual Support	\$37,578	\$92,000	\$25,572	\$8,524	\$34,096	\$86,000	\$86,000
042.320.54900.34500	Payroll Processing Fee	\$34,937	\$35,000	\$28,004	\$9,335	\$37,338	\$38,000	\$38,000
042.320.54900.34600	Credit Card Processing Fee	\$54,728	\$54,000	\$43,860	\$14,620	\$58,480	\$58,000	
042.320.54900.40000	Travel Expenses	\$0	\$500	\$143	\$150	\$293	\$500	\$500
042.320.54900.41000	Telephone	\$11,319	\$24,000	\$10,431	\$3,477	\$13,907	\$15,000	\$15,000
042.320.54900.42500	Printing	\$7,792	\$8,000	\$3,915	\$1,305	\$5,220	\$8,000	\$8,000
042.320.54900.43000	Utility Services	\$18,799	\$20,000	\$16,795	\$5,598	\$22,393	\$23,000	\$23,000
042.320.54900.45000	Insurance ##	\$124,206	\$156,403	\$165,977	\$0	\$165,977	\$175,059	
042.320.54900.45001	Insurance Claims	\$0	\$0	\$0	\$0	\$0	\$0	
042.320.54900.46000	Repairs & Maintenance	\$105,259	\$88,000	\$91,195	\$30,398	\$121,593	\$130,000	
042.320.54900.46002	Repairs & Maintenance-Parkway	\$175,554	\$184,000	\$149,098	\$49,699	\$198,798	\$200,000	
042.320.54900.46100	DOT mandated Bridge Inspection <i>(Required in 2025)</i>	\$26,555	\$0	\$0	\$0	\$0	\$31,000	
042.320.54900.51000	Office Supplies	\$3,494	\$4,500	\$2,471	\$824	\$3,294	\$4,500	\$4,500
042.320.54900.52000	Operating Supplies	\$22,451	\$22,000	\$10,483	\$3,494	\$13,978	\$22,000	\$22,000
Operating Expenses - Toll Facility		\$1,402,081	\$1,565,793	\$1,211,243	\$346,530	\$1,557,773	\$1,798,801	
SUBTOTAL OPERATING EXPENSES		\$1,444,549	\$1,610,925	\$1,232,032	\$361,620	\$1,593,652	\$1,842,010	
Contribution to Reserves & Community Projects								
042.320.54900.65000	Reserves	\$0	\$563,575	\$0	\$563,575	\$563,575	(\$832,010)	\$417,178 -Overhead
042.320.54900.64000	Community Projects Transfer from Surplus Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$787,564 -Salaries
042.310.51300.64002	Parkway Capital Expenditures	\$0	\$25,000	\$0	\$0	\$0	\$25,000	\$1,204,742 -Yearly Total
Maintenance Reserves & Community Projects		\$0	\$588,575	\$0	\$563,575	\$563,575	(\$807,010)	549 -Weekly Hours
								28,548 -Yearly Hours
								\$42.20 Burdened Hourly Rate
								\$637,267 Operational Costs

Dunes
Community Development District

Bridge Fund Overhead Estimate

Expense Code	Description	Actuals thru 9/30/2023	Adopted Budget FY 2024	Actual Thru 6/30/2024	Projected Next 3 Months	Total Projected 9/30/2024	Proposed Budget FY 2025	
Non Operating Revenue (Expenses)								\$1,842,010 Total Cost
042.300.36100.11000	Interest Income	\$416,253	\$427,500	\$312,858	\$104,286	\$417,145	\$450,000	
042.300.36900.10400	Asset Contribution	\$0	\$0	\$0	\$0	\$0	\$0	
042.320.54900.64000	Capital Improvements (<i>New Toll System</i>)	\$0	\$0	\$0	\$0	\$0	\$0	
042.320.54900.64000	Capital Improvements	(\$1,041,495)	(\$622,000)	\$0	(\$622,000)	(\$622,000)	\$ (2,170,000.00)	
042.300.38100.10000	Transfer from Surplus Funds	\$0	\$0	\$0	\$0	\$0	\$0	
042.300.38100.10000	Transfer to General Fund	(\$6,228)	\$0	\$0	\$0	\$0	\$0	
TOTAL NON OPERATING REVENUE (EXPENSES)		(\$631,470)	(\$194,500)	\$312,858	(\$517,714)	(\$204,855)	(\$1,720,000)	
NET INCOME		\$249,309	\$26,000	\$763,494	(\$759,950)	\$3,544	\$0	

BUDGET HIGHLIGHTS FY 2025	
1. Transfer	\$0 from Bridge Surplus Account to General Fund.
2. # Health Insurance	is now based on a calendar year due to the ACA. We won't get new rates until November. The amount is an estimate of the cost.
3. ## Liability Insurance	premium is an estimate, but it should be very close to the final cost.

NOTES:

At the beginning of FY2024 the unrestricted fund balance was: **\$9,791,259 ***
 The projected net income for FY2024 is: **\$3,544** and will be added to the fund balance.
 In FY 2025: **(\$2,170,000)** of that unrestricted fund balance is planned to be utilized for identified capital projects.
 The balance of the net income will remain in the fund's reserve balance of: **\$10,410,599 **** for working capital, cost prohibited insurable events, future capital projects and rate stabilization. For future Bridge repair a portion of the unrestricted funds will be utilized in conjunction with bond financing.
 * From FY2023 Grau Audit
 ** From Current Unaudited Financial Statements

PERIOD BEGINNING

PERIOD ENDING

9/26/2024 13:38

REV A

Hammock Dunes Toll Facility WORK SCHEDULE - 2 2024



SUPV	DAY DATE	W	TH	F	SA	SU	M	T	W	TH	F	SA	SU	M	T	HRS
M	MGR	B	B	B			B	B	B	B	B			B	B	40
AM	ASST MGR	S1	S1	S1			S1	S1	S1	S1	S1			S1	S1	40
S	FT	S2	S2			S2	S2	S2	S2	S2			S2	S2	S2	40
Supervisors		W	TH	F	SA	SU	M	T	W	TH	F	SA	SU	M	T	
S	FT	3	3	3	3	3			3	3	3	3	3			40
S	PT					S1	1						S1	1		16
S	FT	2	2			2	2	2	2	2			2	2	2	40
S	FT	2	2	S2	S2			2	2	2	S2	S2			2	40
S	FT	1	1	1	S1			1	1	1	1	S1			1	40
Attendants		W	TH	F	SA	SU	M	T	W	TH	F	SA	SU	M	T	
C	FT	1	1	1	1			1	1	1	1	1			1	40
C	PT						3	3						3	3	16
C	PT						2							2		8
C	PT			2	2						2	2				16
C	PT					1SS	O1						1SS	O1		13
C	PT						1	O1						1	O1	16
C	PT			2	2						2	2				16
C	PT		O1	O1			O1		O1	O1				O1		24
C	PT				1	2						1	2			16
C	PT	O1		O1					O1		O1					16
C	PT	O1	O1						O1	O1					O1	24
C	PT															8
C	PT															8
C	PT															8
C	PT															8
C	PT															8

Bridge Scheduling:		hrs/day	hrs/wk
6:00am-2:30pm shift	1 supr - 2 coll (7 days per week)	24	168.00
2:00pm-10:30pm shift	1 supr - 2 coll (7 days per week)	24	168.00
10:00 pm - 6:30 am shift	1 coll (7 days per week)	8	56.00
Additional help as needed/special circumstances			118.00
Total hours per week			510.00

8 Full Time employees
11 Part Time employees

WEEKLY	
	549 TTL HRS
\$	42.20 BRD HRS
\$	23,167.80
WEEKLY	
	28,548 TTL HRS
\$	1,204,725.60 TTL \$

PERIOD BEGINNING
 PERIOD ENDING

9/26/2024 13:38

FIRST 12 MONTH TRANSITION SCHEDULE



SUPV	DAY DATE	W	TH	F	SA	SU	M	T	W	TH	F	SA	SU	M	T	
		27-Dec	28-Dec	29-Dec	30-Dec	31-Dec	1-Jan	2-Jan	3-Jan	4-Jan	5-Jan	6-Jan	7-Jan	8-Jan	9-Jan	
M		B	B	B			B	B	B	B	B			B	B	40
AM		AM	AM	AM			AM	AM	AM	AM	AM			AM	AM	40
FT		1	1	1			1	1	1	1	1			1	1	40
FT		1	1	1			1	1	1	1	1			1	1	40
FT		S2	S2	S2			S2	S2	S2	S2	S2			S2	S2	40
FT		2	2	2			2	2	2	2	2			2	2	40
FT		2	2	2			2	2	2	2	2			2	2	40
		W	TH	F	SA	SU	M	T	W	TH	F	SA	SU	M	T	
PT					S1							S1				5
PT					1							1				5
PT					1							1				5
					12P-5P							12P-5P				WEEKLY
		W	TH	F	SA	SU	M	T	W	TH	F	SA	SU	M	T	295 HRS
OFFICE HRS: MON-FRI	OFFICE 1	8:00 AM -4:30 PM				TWO FULL TIME CSR'S, SUPERVISOR & MANAGER, MONDAY TO FRIDAY										AVG \$ hr
8:30 AM TO 6 PM		SUPERVISOR PREPARES DEPOSIT & TAKES TO BANK. SETS UP CSR'S FOR DAYS BUSINESS.														\$42.20 HRLY RATE
SAT 12:00 PM - 5:00 PM	FT 2	10:00 AM - 6:00 PM				TWO FULL TIME CSR'S, SUPERVISOR MONDAY TO FRIDAY										\$12,449.00 TTL
These are extended hrs for		SUPERVISOR TO CLOSE OUT DAYS BUSINESS & MAKE DEPOSIT FOR NEXT MORNING														YEARLY
Initial change over of system	PT 1	12:PM - 5:00 PM				TWO PART TIME CSR'S & SUPERVISOR SATURDAY ONLY										15,340 HRS
		SUPERVISOR TO CLOSE OUT DAYS BUSINESS & MAKE DEPOSIT FOR NEXT MORNING														\$ 647,356.96 TTL

Appendix B
TransCore Quote



March 27th 2026

Mr. Gregory L. Peugh, P.E.
District Manager
Dunes Community Development District
101 Jungle Hut Road
Palm Coast, FL 32137

Subject: Hammock Dunes Bridge All Electronic Toll Lanes and Express Card Program System

Dear Mr. Peugh:

As requested, please find enclosed an updated Quotation for the gantry-based all electronic solution. The main updates were to reflect current labor rates from Pay Items from the FDOT/FTE TEC BE355 contract and update hardware pricing from various vendors such as Dell and Cisco.

Please note that the original quote, the previously provided revised quote, and this updated quote do not include electrical work to the plaza's current electrical system (outside of providing an UPS) as pointed out under the Not Included section of the original quote and this revised quote. We would do the best we can to either not require electrical work or keep it at a bare minimum to minimize costs. We also still kept the two options for system monitoring and maintenance in two options originally quoted, which are Time and Materials (T&M) and Turnkey.

As pointed out on this updated quote, we are including our latest generation AET System equipped with VCATS, our Vehicle Classification and Tracking System. VCATS is AI and Machine Learning based and sets up the Hammock Dunes Bridge toll system for the future of tolling. As previously stated, we are quoting 2 Lanes and No Shoulders based on the current roadway configuration assuming placing the gantry before the current toll plaza.

If you have any questions, please feel free to contact me at any time.

Thank you,

A handwritten signature in blue ink, appearing to read "Rodrigo De Paula".

Rodrigo De Paula, P.E., PMP
Vice President
TransCore

Enclosures

cc: Michael Lumbr
Sam Cullum

QUOTATION

Hammock Dunes AET Lanes and Express Card Discount System

To: Gregory Peugh
Hammock Dunes Bridge

From: Rodrigo DePaula
TransCore

Quote No: 074C
Contract: TBD
Contract No: TBD

DESCRIPTION OF THE REQUIRED WORK

This is an updated price proposal from the previously provided proposal in March 2024. This proposal is to provide a turnkey TransCore's Infinity All Electronic Tolling (AET) system in two Open Road Tolling lanes (not channelized), an electronic system for the Express Card Discount Program, and CCTV surveillance in the exit lane. All systems will be fully compatible and integrated with the Florida Department of Transportation (FDOT) SunPass pre-paid toll program. TransCore will provide the latest FDOT-approved Infinity build available at the time of the toll system installations. The Express Card Discount System will be very similar to the one TransCore delivered to the Card Sound Toll Authority as previously discussed. More details are included below.

Included:

- **Infinity All Electronic Tolling (AET) System:** All Lane devices including cameras, transponder readers, antennas, and lane controllers. **It also includes TransCore's latest generation tolling technology Vehicle Classification and Tracking System (VCATS). The ORT/AET system will be furnished and installed as Turn Key: installed, tuned, tested, commissioned, and monitored/adjusted/maintained for 60 calendar days after Go-Live.**
- Plaza servers, CPC (Host) servers, Network switch equipment, System storage equipment, Equipment rack, and power distribution unit, **and monitored/adjusted/maintained for 60 calendar days after Go-Live.**
- Uninterruptible Power Supply (UPS) unit for the Lane controllers, Plaza equipment, and CPC equipment.
- Installation and turn on of above.
- Usage of customer's existing electric system **in the toll administration building** and addition of new circuit breakers to support the TransCore system.
- Toll system commissioning test per the FDOT Toll Equipment Contractor (TEC) contract requirements
- Toll system performance as defined in FDOT's TEC contract requirements
- System Maintenance (Option to be determined between both parties)
- Maintenance of Traffic per FDOT Design Standards Index 667 Sheets 5 and 6.
- Please refer the Bill of Materials attached for additional information on hardware items included.
- Express Card Discount Program electronic system compatible and integrated with FDOT's SunPass system. This system will be very similar, if not identical, to the system TransCore delivered to the Card Sound Bridge Authority as discussed between TransCore and Hammock Dunes staff. It will be an annual pass system **in which customers wishing to enroll in it will need to sign-up in person with Hammock Dunes Bridge Authority and have a SunPass transponder/account in**

Not Included:

- System expansions for Plaza server(s), CPC (Host) server(s), and Storage equipment.
- Electric service upgrades, new electric service panels, new main circuit breakers, and major electrical work.

Payment:

- 10% of all line items upon contract execution for mobilization and the procurement process
- 40% of all line items upon delivery of equipment
- 35% upon system commissioning
- 15% upon 60 days after go live

QUOTATION

Hammock Dunes AET Lanes and Express Card Discount System

To: Gregory Peugh
Hammock Dunes Bridge

From: Rodrigo DePaula
TransCore

Quote No: 074C
Contract: TBD
Contract No: TBD

SYSTEM IMPLEMENTATION					
Line Item	Pay Item Description	Unit	Unit Price	Qty	Subtotal Price
2 Open Road Toll / All Electronic Lanes without Shoulders equipped with VCATS (next generation system)					
1	2 ORT/AET Lanes without Shoulders, with VCATS	Each	\$ 711,215.00	1	\$ 711,215.00
Regional Plaza & CPC (Host) Server					
2	Hammock Dunes Plaza & CPC (Host)	Each	\$ 407,101.26	1	\$ 407,101.26
Express Card Discount Program Electronic System					
3	Senior Engineer (to develop system)	Per Hour	\$ 275.00	80	\$ 22,000.00
4	Senior Engineer (to QA development)	Per Hour	\$ 275.00	40	\$ 11,000.00
5	Senior Engineer (to integrate with SunPass)	Per Hour	\$ 275.00	40	\$ 11,000.00
6	Senior Program Manager	Per Hour	\$ 287.00	16	\$ 4,592.00
Encompass 6 (E6) Reader for Transponder Reading					
7	E6 Readers	Each	\$ 10,250.00	2	\$ 20,500.00
Universal Toll Antenna (UTA) for Transponder Reading					
8	UTA Antennas	Each	\$ 900.00	2	\$ 1,800.00
Maintenance of Traffic for Installation & System Commissioning					
9	MOT for Installation & Commissioning	Lump Sum	\$ 29,645.00	1	\$ 29,645.00
Uninterruptible Power Supply (UPS) Unit					
10	UPS 20 KVA, fully installed	Each	\$ 51,108.30	1	\$ 51,108.30
Sub-Total System Implementation =					\$ 1,269,961.56

SYSTEM MAINTENANCE					
Line Item	Pay Item Description	Unit	Unit Price	-----	-----
OPTION 1 - Time and Materials (T&M) Maintenance					
11	System Monitoring/Maintenance	Per Year	\$ 235,535.69	-----	-----
12	Unscheduled Repair Labor	Per Hour	\$ 176.23	-----	-----
13	Unscheduled Repair Materials	Lump Sum	Cost + 15%	-----	-----
OPTION 2 - Turnkey Maintenance					
14	Turnkey System Monitoring/Maintenance	Per Year	\$ 453,571.57	-----	-----

In addition to TransCore, the installer of the existing toll equipment, other vendors that offer tolling solutions were contacted including Kapsch TrafficCom, Cubic Transportation Systems, Conduent Transportation, and Q-Free. Through coordination, it was concluded that TransCore and Conduent Transportation are the best-known companies who install tolling systems in Florida.

Conduent Transportation provided the cost of similar related items from a recent contract they had with FDOT as listed in the Table below.

Sample costs from Conduent Contract with FDOT

Description	Amendment Effective Date	Year
Vector Lane (AET) Tolling Location Maintenance	\$ 447,464.00	2023
Vector Lane (AET) Tolling Location Maintenance	\$ 607,876.00	2023
Software and hardware support for TSR Xerox Toll Equipment.	\$ 131,564.16	2023
Install AET System on Polk Parkway - MPO - MP18	\$ 4,180,786.00	2022
Software and hardware support for the TSR Xerox toll equipment	\$ 126,583.20	2021
Monthly maintenance support	\$ 150,013.20	2021
AET System on Central Turnpike Mainline-Site #11	\$ 1,299,102.00	2020
Software and hardware support for the TRS Xerox toll equipment	\$ 124,140.96	2020
Software/Hardware support for TSR Xerox toll equipment	\$ 121,724.40	2019

Appendix C
Florida's Toll Roads and Bridges

Appendix D
Assumptions and Distributions

Vehicle classification at Hammock Bridge Dunes Toll Facility

Vehicle Class	Cash & Credit Card	Express Card	Percentage
2 Axles	\$3.00	\$0.50	96.04%
3 Axles	\$4.00	\$0.75	1.27%
4 Axles	\$5.00	\$0.88	0.88%
5 Axles	\$6.00	\$1.25	0.13%
Emergency	-	-	0.21%
Unclassified	-	-	1.48%
Total	-	-	100.00%

*prices based on 2024 toll rates

Payment method distribution at Hammock Bridge Dunes Toll Facility

Payment Method	Percentage
Cash	16.73%
B-Pass	77.78%
Non-Revenue	1.36%
Violation	1.48%
Credit Card	2.65%
Total	100.00%

Assumptions made to compare the AET and manual toll collection methods Hammock Bridge Dunes Toll Facility

Items	Parameters
Average annual traffic growth rate	2%
AET market share	100

Appendix E
Cost Breakdown

Construction Cost Breakdown (tolling NB only)

Fiber Optic (cabling, boxes, connections, splicing, sensors, etc.)	\$1,100,000.00
Demolition (Toll Plaza)	\$330,000.00
Roadway Pavement	\$576,384.60
Toll Gantry	\$664,125.00
System Implementation (Transcore)	\$1,081,402.17
Total	\$3,751,911.77
Design Fees	\$550,000.00
CEI Fees	\$471,000.00
Project Unknowns	\$450,000.00
Grand Total	\$5,222,911.17

Construction Cost Breakdown (tolling NB and SB)

Fiber Optic (cabling, boxes, connections, splicing, sensors, etc.)	\$1,100,000.00
Demolition (Toll Plaza)	\$330,000.00
Roadway Pavement	\$576,384.60
Toll Gantry	\$664,125.00
System Implementation (Transcore)	\$1,404,418.40
Total	\$4,074,928.00
Design Fees	\$695,000.00
CEI Fees	\$471,000.00
Project Unknowns	\$500,000.00
Grand Total	\$5,740,928.00

Appendix F
FAQ

1. How does one sign up for the Dunes Community Development District (DCDD) Bridge Pass?
 - a. To obtain the Dunes Community Development District (DCDD) Bridge Pass, individuals can complete the registration process with the Toll Office. For additional details, please contact the Bridge office at (386) 446-5593.
2. Is there a possibility of a fee adjustment accompanying the introduction of the new AET toll system?
 - a. With the implementation of the new AET system, each toll user will be assigned a fixed rate. Users currently utilizing the B-pass will have any remaining balance linked to their SunPass account, allowing SunPass deductions until the balance is fully utilized.
3. Are existing E-Z Pass accounts compatible with the new AET system?
 - a. Yes, users with E-Z Pass can utilize the new AET system seamlessly, similar to their experience with other toll facilities they may use.
4. What advantages will members of the DCDD community gain from the implementation of the new AET system?
 - a. The introduction of the new Automated Electronic Toll (AET) system aims to enhance the ease and convenience for toll users passing through the facility. Additionally, users can anticipate savings in travel time and gas consumption, contingent upon their vehicle type.
5. How can residents access toll transaction history and statements for accounting or reimbursement purposes?
 - a. The new AET system will feature transponders compatible with SunPass. For any inquiries related to charges or reimbursements, please direct your queries to SunPass at www.sunpass.com.
6. What ongoing maintenance and operational costs are associated with the AET toll facility, and how will these be funded over the long term?
 - a. Continual maintenance and operational expenses are detailed in Appendix B, sourced from TransCore. The implementation of the new Automated Electronic Toll (AET) facility is expected to incur reduced staffing requirements, resulting in diminished operational costs. Consequently, no additional funding will be requisite for the upkeep of the new AET toll facility.
7. What technology infrastructure investments are required for the successful deployment and operation of the AET toll system, and how will these be financed?
 - a. At present, our technology infrastructure investments primarily revolve around transponder readers and the requisite operational equipment, as well as the installation of fiber optic cables—a component currently absent from the toll facility. While there are other associated components, these two elements represent the primary costs. Furthermore, the implementation of a new toll gantry, coupled with necessary roadway improvements to seamlessly integrate the new toll structure, is imperative. It is noteworthy that these enhancements will be self-funded through the revenue presently generated at the toll facility.

Dunes Community Development District

April 2, 2026

PROJECT | **ALL ELECTRONIC TOLLING
CONVERSION PROPOSAL**

Flagler County, Florida

PREPARED
FOR | **Dunes Community
Development District (DCDD)
c/o Gregory L. Peugh, P.E.**

ADDRESS | 101 Jungle Hut Road
Palm Coast, Florida 32137

PREPARED BY | **KISINGER CAMPO & ASSOCIATES,
CORP.**

ADDRESS | Samuel L. Cullum, PE
111 Magnolia Avenue
Suite 1050
Orlando, Florida 32801
(407) 426-7307



111 N. Magnolia Avenue
Suite 1050
Orlando, FL 32801
P 407.426.7307
kisingercampo.com

DUNES COMMUNITY DEVELOPMENT DISTRICT (DCDD) ALL ELECTRONIC TOLLING (AET) CONVERSION

TABLE OF CONTENTS

Proposed Conversion to All Electronic Tolling (AET)

KCA Similar Design Experience

Revised Design Proposal

April 2, 2026

Dunes Community Development District (DCDD)
C/O Gregory L. Peugh, P.E.
101 Jungle Hut Road
Palm Coast, FL

Re: Proposed Conversion to All Electronic Tolling (AET) on
Hammock Dunes Parkway

Dear Mr. Peugh:

We are pleased to provide you with the requested supplemental information below per our conversation today related to switching to AET for the Hammock Dunes Toll Bridge. Included in this transmission are the following:

- + TransCore usage justification overview
 - + Approximate Cost per Gantry from Florida Turnpike historic
 - + AET Conversion Risk Overview
 - + Monthly Costs Payout curve assuming project start date June 2026
 - + Separate Attachment: small selection of KCA similar experience designing AET conversion projects.
-
- + Separate attachment: revised design fee to \$690k (approximate) after discussions with DCDD

TRANSCORE USAGE JUSTIFICATION OVERVIEW

Recommendation

Select TransCore as the primary vendor for AET roadside and back-office systems to minimize revenue, integration, and delivery risk in a Florida operating environment.

Why TransCore Is the Lowest-Risk Option

Florida-Proven and SunPass-Aligned

- TransCore is the historic provider of SunPass-compatible roadside equipment and transponder technology.
- Proven compliance with FDOT and regional General Tolling Requirements (GTR), reducing approval and interoperability risk.

Revenue Protection First

- Systems designed for high-accuracy vehicle detection, classification, and image capture—critical to mitigating revenue leakage during AET transition.
- Integrity™ back-office platform supports real-time exception handling, dispute resolution, and auditable revenue tracking.

Operational Certainty at Scale

- Used by 8 of the 10 largest toll agencies in the U.S., demonstrating reliability at high traffic volumes and complex networks.
- Extensive AET and multi-lane free-flow (MLFF) deployment history reduces implementation and ramp-up risk.

Interoperability Without Experimentation

- Supports interoperability with SunPass, E-PASS, LeeWay, and E-ZPass (via SunPass PRO).
- Avoids custom integrations or unproven architectures that could delay go-live or impact collections.

Lower Execution and Schedule Risk

- Familiarity with Florida construction practices, phased conversions, and live-traffic cutovers.
- Reduces learning curve for agency staff, CEI teams, and toll operations personnel.

Vendor Stability and Accountability

- Long-standing toll-industry presence with dedicated 24/7 monitoring, maintenance support, and service-level accountability.
- Low risk of vendor churn or technology abandonment during the system’s lifecycle.

Bottom Line for the Board

- TransCore is the most predictable, defensible, and secure choice choice.

This mirrors:

- Florida Turnpike Enterprise practice
- CFX interoperability requirements
- Other Florida toll authorities (THEA, GMX, MBBA)

APPROXIMATE COST OVERVIEW

The largest and most representative AET conversion is Florida Turnpike AET Phase 8, which converted 148 miles of mainline and removed 19 toll plazas, replacing them with 12 free-flow gantries.

- Total construction contract value: ≈ \$104 million [\[tms-its.com\]](https://tms-its.com)

This project included:

- Toll plaza demolition and reconstruction
- New gantries and foundations
- Roadway regrading and resurfacing
- Drainage modifications
- ITS, fiber, electrical, lighting, and signing
- Traffic control and phased construction under live traffic

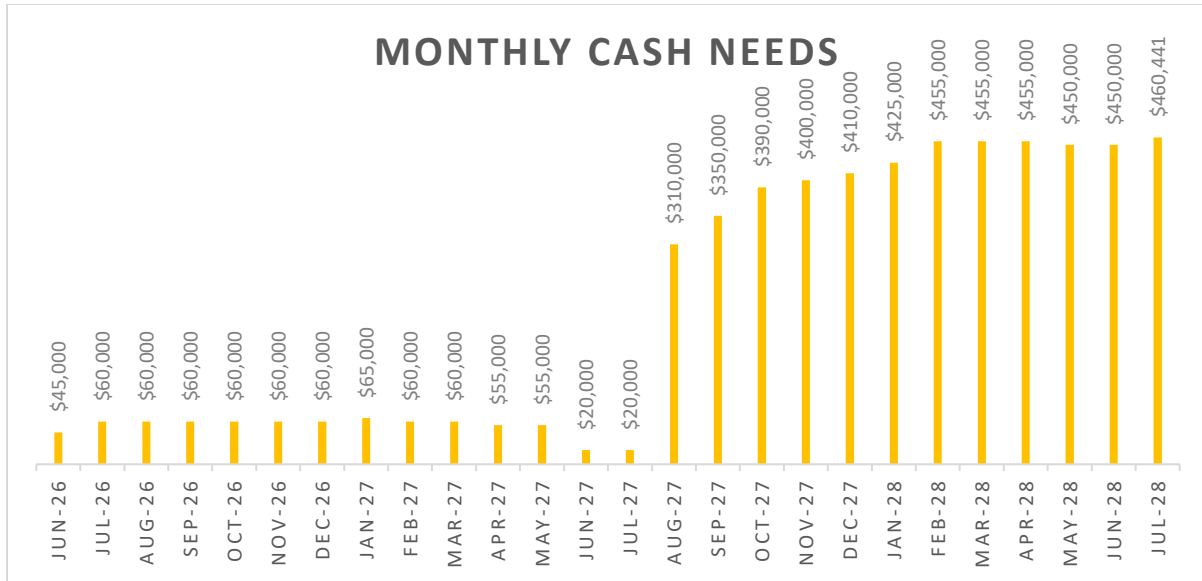
Using the \$104M AET Phase 8 construction value as a benchmark:

Item	Order-of-Magnitude Cost
Construction Cost	≈ \$104M [tms-its.com]
Typical FDOT/FTE Design Fee (5–10%)	≈ \$5M – \$10M
Design Cost per New Gantry (Approximate)	≈ \$420k – \$833k / gantry

Proposed fee from KCA ~ \$700k

COST CURVE

This chart shows estimated cash on hand needs in order to accomplish the AET conversion with the first 12 months covering Design, and the final 12 months covering construction estimate budgets and anticipated billings.



Sincerely,

Samuel L. Cullum, PE
Project Manager

SLC

Polk Parkway, Section Five, Florida's Turnpike Enterprise (FTE), Polk County, FL

This project involved the design of 5.2 miles of a four-lane expressway traversing through extremely sensitive environmental areas, impacting more than 28 wetland areas and a 2,000-foot-wide regulated floodway. The project included a directional interchange, **a mainline barrier toll plaza, two ramp plazas**, and bridges at six sites. The Saddle Creek floodway and residual slime material from phosphate mining activities required twin 1,500-foot-long bridges to be designed to span the weak soil conditions. At other locations, ground reinforcement was combined with wick drains and embankment surcharges to increase settlement rates. The project was drainage intensive including eight on-line wet detention ponds—one pond being approximately 25 acres and involving draining of approximately 337 acres. Polk Parkway alignment fell within the 100-year floodplain of Saddle Creek, which has a 4,000-foot-wide floodplain and a 2,000-foot regulated floodway. Extensive communication with federal, state, and local government agencies (FEMA, Florida Department of Education, SWFWMD, and Polk County) was crucial to coordinate and approve permitting, drainage, utility adjustments, and traffic control during construction.

Suncoast Expressway, Section 4, Florida's Turnpike Enterprise

As one of the section consultants for a 52-mile extension of a toll road, KCA was responsible for the preliminary and final design for 8.3 miles of this rural interstate. This project involved a four-lane expressway on new alignment, including one major interchange, **mainline and ramp toll plazas**, and 8.6 miles of frontage and access roads.

The alignment crosses many wetland areas and many closed drainage basins necessitating extensive stormwater management design. Ten dry retention ponds, three wet retention ponds, and eight large retention ditches were designed to meet SWFWMD permitting requirements. KCA's Drainage Engineers were responsible for extensive coordination with environmental permitting agencies in the design of stormwater management facilities and wildlife crossings, meeting water quantity/quality requirements using wet and dry detention retention (including 13 stormwater ponds and eight retention ditches), and floodplain compensation provided in the ditches within the right-of-way and infield areas without acquiring additional right-of-way for off-site floodplain compensation ponds.

Five bridges were included on the project. The structure types included three pre-stressed concrete girder bridges and two continuous steel I-girder bridges. The two steel I-girder bridges used Grade 50 Weathering Steel. They were both two-span configurations and had bridge lengths in excess of 300 feet. Mechanically stabilized earth (MSE) retaining walls were incorporated into all the bridge designs to minimize the bridge costs and their lengths. The walls were curved horizontally and tapered vertically to improve aesthetics.

Additional services included permitting, signing and pavement marking design, traffic control plans, lighting design, and public involvement. **The facility also includes Automatic Vehicle Identification toll collection with dedicated, high-speed auxiliary toll collection lanes**, a bike trail along the right-of-way, and an interchange. The project also included 4.3 miles of service roads and 1.9 miles of other roads.

Veterans Expressway, Florida's Turnpike Enterprise, Hillsborough County, FL. This project included the design of 2.75 miles of four-lane expressway on a new alignment including two interchanges, **a mainline toll plaza, two ramp toll plazas**, and eight bridges. Roadway geometrics were established to minimize impacts to existing subdivisions and wetlands and traverse a sinkhole-prone area. Stormwater management used 12 on-line detention ponds. Littoral areas on some ponds were planted with native plants and used as partial mitigation credit. Right-of-way was optimized using land-locked parcels for treatment and attenuation.

Selmon Expressway Open Road Tolling (ORT) Conversion, Tampa-Hillsborough Expressway Authority (THEA), Hillsborough County, FL

The Selmon Expressway is a limited-access toll road that connects the eastern portion of Hillsborough County (Brandon) to south Tampa, linking I-75 to Gandy Boulevard and Dale Mabry Highway. It is considered the primary route for commuters traveling to Downtown Tampa, the Westshore Business District, and MacDill Air Force Base. As part of the operational and safety improvements to the Expressway, **this project converted/retro-fit standard tolling equipment and cash toll plazas to ORT equipment with gantries on eight ramps and four mainline locations.** In addition to the gantry installation, demolishing the existing plazas and maintaining existing traffic was a major concern. Additional services included civil/site plans, roadway design, structural design, demolition plans, electrical and mechanical design, and geotechnical investigations. KCA successfully coordinated this project with THEA, Florida's Turnpike Enterprise (FTE), Raytheon, utility owners, and the project team. This project was the initial step to fulfill the commitment and funding by FTE to have ORT equipment installed and operational on all facilities.

Central Polk Parkway from Polk Parkway to SR 35, FDOT Florida's Turnpike Enterprise (FTE), Polk County, FL

KCA is providing design services for the development of final plans for the new alignment of the Central Polk Parkway from SR 570 (Polk Parkway) to SR 35 (US 17). **The proposed roadway will be tolled, and the project includes the design of a gantry for All Electronic Toll Collection.** The services will be divided into a two-part scope in which Part A will develop 90% concept plans for the ultimate six-lane section for advance coordination with Florida Gas Transmission (FGT), identify right-of-way (R/W) needs, and develop a Project Recommendations Report. Part B includes the development of final design and construction plans for the CPP Part A scope and performing a PD&E reevaluation of the design. For Part A, KCA will design an ultimate six-lane divided, limited-access highway typical section with a 74-foot median, 12-foot lanes, and 8-foot inside (4-foot paved) and 12-foot outside shoulders (10-foot paved). The alignment for the SR 570 to US 17 section will include a tri-level interchange at Polk Parkway, overpasses at SR 540, Thornhill Road (two locations), Old Bartow Eagle Lake Road, and an at-grade intersection at US 17. The KCA team is responsible for roadway design, structures design, drainage design, traffic/S&PM/lighting/signalization, ITS, TTC, utility coordination/SUE, PD&E re-evaluation, environmental permitting, landscape architecture, tolling architecture, tolling structures, public involvement, surveying/R/W mapping, and geotechnical services.

SR 429 Widening from Stoneybrook West Parkway (South) to Florida's Turnpike, CFX, Orange County, FL

CFX selected KCA to perform design services for the widening of SR 429 (Stoneybrook West to Florida's Turnpike). This project is the southern component of an overall plan to widen SR 429 in three segments from Stoneybrook West Parkway (South) to SR 414. This project will provide additional capacity and increase the level of service (LOS) by adding an additional through lane with inside widening and constructing full-depth inside shoulders to serve as part-time shoulder use (PTSU) lanes now or in the future. All mainline bridges (Stoneybrook West Parkway [South], CR 535, and Stoneybrook West Parkway [North]) will also be widened to accommodate the appropriate shoulder widths, additional general use lane, and ramp modifications. Ramp improvements will also be made at SR 429 SB to Turnpike. Additional improvements include milling and resurfacing the existing lanes, surveying, drainage evaluation and design, permitting, lighting, signing and pavement markings, signalization, ITS (fiber optic network), maintenance of traffic, utility design and coordination, and geotechnical analysis.

KCA is designing the widening of a 4-mile section of **the SR 429 toll road**. This widening will include one new general-use lane and one full-depth 12-foot wide inside shoulder with an additional 7-foot paved shoulder in each direction. The full-depth portion of the inside shoulder will initially be used as an incident management lane that can be opened dynamically via overhead signs when needed such as when an accident blocks other lanes. When future capacity warrants it, this shoulder will be used as a managed PTSU lane for use during peak demand times. **The KCA team is responsible for the evaluation of this Incident Management/PTSU system on more than 40 miles of CFX expressways and is producing the Concept of Operations and Future Conditions Operational Analysis Reports for SR 429 and SR 417. These documents will be CFX's guide on how to operate the entire system from the region's Traffic Management Center.**

Miscellaneous Design & CEI Services, Tampa–Hillsborough Expressway Authority (THEA)

THEA selected KCA for a three-year contract, with options to renew for two additional one-year terms, to provide miscellaneous planning and design services through a TWO-based delivery method. These services include local and state transportation planning, state environmental studies, and major and minor roadway and bridge design. Through this contract, KCA's multidisciplinary team and subconsultants have delivered a wide range of services, including PD&E support and planning, roadway, structures, and drainage design; environmental permitting; signing and pavement marking (S&PM), traffic, and signal design; temporary traffic control (TTC); GIS; intelligent transportation systems (ITS) and lighting support; geotechnical engineering; contamination assessment and remediation; utility coordination; public involvement; tolling and architecture design; surveying; title searches, right-of-way (R/W) asset management; maintenance support. Tasks KCA has completed for THEA under this contract include:

- **THEA East Selmon Expressway Toll Gantry Design.** KCA was tasked with designing THEA's new **open road toll gantries along the Selmon Expressway** mainline following the recent Project Development and Environment (PD&E) Study. The **new toll gantries were sized to accommodate an interim and ultimate phasing** approach, constructing enough pavement to be striped as a large shoulder in the interim phase expandable to facilitate an additional travel lane in each direction when the Selmon mainline is widened for capacity in the future. The roadway was designed to be cross slope corrected to enhance geometric components to meet superelevation and vertical stopping sight distance requirements for safety. Field reviews and coordination with the Southwest Florida Water Management District (SWFWMD) were conducted to ensure regulatory permitting requirements could be maintained, demonstrating the interim phase would not contribute to added capacity. The drainage approach was developed to demonstrate no net increase in outfall to regulatory ponds. **Temporary Traffic Control (TTC) plans were developed to ensure tolling operations can be maintained without potential for toll revenue loss. The tolling infrastructure was designed for dynamic toll testing under live traffic with maintaining the existing tolling gantries for future testing.**

MI-4 Project 1: I-4 Mainline from E of World Dr. to E of US 192, Modified Phased Design-Build (MPDB)

Client Name: FDOT Corridors Program Office

Location: Central Florida

The Superior Construction-MasTec Civil Joint Venture was selected as the lead Contractor, with KCA serving as the lead Designer, for this \$367 million project. This will be FDOT's first MPDB project delivery. The project reconstructs the I-4 (SR 400) mainline and improves the SR 417 and US 192 interchanges to increase capacity, enhance mobility, and support long-term corridor performance.

Major elements include new express lane direct-connect ramps; construction of new bridges and retaining walls; reconstruction and widening of ramps and the collector-distributor system; and milling and resurfacing of SR 417. The scope also expands stormwater ponds, installs new drainage systems, and rehabilitates cross drains, while preserving the I-4 median for future high-speed rail.

Additional corridor-wide improvements include new lighting, signing and pavement markings (S&PM), Intelligent Transportation Systems (ITS) and Connected and Automated Vehicle (CAV) infrastructure, noise walls, and permanent tolling facilities. **The project also includes construction of a new All-Electronic Tolling (AET) facility and demolition of the existing Celebration Plaza toll plaza.** Aesthetic enhancements, landscape opportunity planning, and replacement of deficient elements complete the work, positioning the corridor for future operations and growth.

Cape Coral Bridge Design/Owner's Representative, Lee County, FL

The KCA team was selected to perform Design and Owner's Representative services for the westbound span replacement and eastbound span widening of the Cape Coral Bridge between Cape Coral and Fort Myers in Lee County. The key aspects of this project include development of a design that expands the existing facility to six lanes while minimizing right-of-way (R/W) impacts, maintains westbound access for residents on the Cape Coral causeway, incorporates sheltered sidewalks on each bridge that tie into pedestrian facilities on Cape Coral Parkway and College Parkway, and maintains four lanes of traffic and local resident access throughout construction. The final design will focus on safety for both vehicular and pedestrian traffic. The design will also have the vision to incorporate high-value aesthetic components into the entire project to provide the "Signature Gateway" to the City of Cape Coral that is consistent with Lee County and the City of Cape Coral's goals for the project. **The project also includes the replacement of an existing toll gantry to an AET gantry in the proposed condition.**

March 29, 2026

Dunes Community Development District (DCDD)
C/O Gregory L. Peugh, P.E.
101 Jungle Hut Road
Palm Coast, FL

Re: Professional Engineering Services for
Final Design of Proposed Conversion to All Electronic Tolling (AET) on
Hammock Dunes Parkway

Dear Mr. Peugh:

We are pleased to submit this proposal for engineering services for the above-mentioned project. The scope of services for this task will broadly consist of providing final design services for the phased improvements consisting of the installation of a new all electronic tolling (AET) gantry and the removal of the existing toll gantry on Hammock Dunes Parkway north of Palm Harbor Parkway and south of the Hammock Dunes Bridge. The scope of services will include design services for project management, environmental screening, roadway, temporary traffic control, drainage, permitting, utility coordination, signals, tolling, public involvement, coordination, and bid letting services.

1. PROJECT OBJECTIVES

The Consultant will provide environmental screening, roadway, temporary traffic control, drainage, permitting, structures, utility coordination, signals, tolling, public involvement, coordination, and bid letting services for the development of proposed tolling improvements. Work will begin as directed with approval from the Dunes Community Development District via e-mail.

2. SPECIFIC SERVICES

The Consultant shall perform services that will consist of the following:

Task 1.0 | SURVEY & SUBSURFACE UTILITY ENGINEERING

- See attached for subconsultant scope of work

Taks 2.0 | ENVIRONMENTAL SCREENING + EROSION CONTROL DESIGN

- The Consultant will perform a field visit to screen for Threatened & Endangered (T&E) species Impact at the project site.
- The Consultant will develop a short report describing the findings.
- The assumption is that it is unlikely that Gopher Tortoise Habitat will be present in the project area, but there is potential for bat habitat in the existing toll gantry.
- If additional environmental work is needed, it will be coordinated into the construction cost as a bid item.
- The Consultant will develop a stormwater pollution prevention plan for the project.
- The Consultant will perform a pre-application permit meeting with the St. Johns River Water Management District, and will develop a permit application if needed.

- Deliverables:
 - SWPPP
 - Permit Application not anticipated

Task 3.0 | ROADWAY DESIGN

- The Consultant will develop a revised baseline for the proposed alignment through the project area including plan and profile, tying to the existing topographic survey.
- The Consultant will provide a revised plan sheet for the project area showing the proposed installations and removals.
- The Consultant will develop a revised typical section for the proposed construction area.
- The Consultant will develop a utility adjustment plan set.
- The Consultant will develop cross sections at 50-ft increments through the project corridor.

- Deliverables:
 - Plan Set @ 90%, 100%, Bid Phase
 - Key Sheet
 - Signature Sheet
 - Summary of Pay Items
 - Typical Sections
 - Project Layout & Control
 - General Notes
 - Curve & Coordinate Data
 - Roadway Plan
 - Roadway Profile
 - Roadway Cross Sections
 - Utility Adjustment Plans
 - Project Cost Estimate
 - Project Special Provisions

Task 4.0 | STRUCTURES DESIGN

- The Consultant will develop design for proposed AET gantry including plans and calculations.
 - The Consultant will perform a site visit to assess existing structure capacity, dimensions, and feasibility of phased demolition.
 - The Consultant will develop conceptual demolition plans and notes for bid documents.
 - The Consultant will coordinate internally with appropriate disciplines
- Deliverables:
 - Existing Toll Gantry Demolition Plan
 - Proposed Toll Gantry Calculations
 - Proposed Toll Gantry Plans
 - Project Special Provisions

Task 5.0 | PROJECT MANAGEMENT + PUBLIC INVOLVEMENT

- The Consultant will coordinate with internal design disciplines for the following:
 - Schedule
 - Submittals
 - Quality Control & Quality Assurance
 - Monthly Progress Reports and Invoices
 - Monthly Team Meeting
 - Client Coordination
- The Consultant will assist the DCDD with public involvement in the following ways:
 - Develop a brief public Involvement plan at the onset of the project
 - Provide a 1-2 page website for the transition period of construction and few months following to assist residents In switching from their current toll methodology to the Sunpass/AET method
 - Develop a brief overview presentation for the DCDD leadership that may be recorded and displayed on the website
 - Develop a list of frequently asked questions to help ease the transition

Task 6.0 | UTILITY COORDINATION

- The Consultant will coordinate with existing utilities (UAO's) impacted by the proposed work
- The Consultant will work with UAO's to relocate prior to work beginning where possible.
- The Consultant will hold virtual meetings and site visits to obtain appropriate RGB, UWS and letters of no conflict from Impacted utilities.
- The Consultant will coordinate internally with appropriate disciplines.
- Work with Roadway team to develop Utility Adjustment Plans.
- Deliverables:
 - Utility Work Schedules
 - Utility Conflict Plans
 - Utility relocation agreements
 - Utility No Conflict Letters

Task 7.0 | BID PHASE ASSISTANCE

- The Consultant will coordinate the development and procurement of the project on behalf of the DCDD
- The Consultant will finalize all bid documents and coordinate a final review with DCDD.
- The Consultant will perform contractor outreach and public advertisement of the project to the Contractor Industry.
- The Consultant will facilitate a pre-bid meeting and Issue any necessary addendums
- The Consultant will perform a review of bids received and provide a recommendation to the DCDD for which bid to select. .
- The Consultant will coordinate internally with appropriate disciplines.
- Work with Roadway team to develop Utility Adjustment Plans.

Task 8.0 | GEOTECHNICAL ENGINEERING

- See attached for subconsultant scope of work which will include borings for the proposed toll gantry.

Task 10.0 | TRAFFIC + TOLLING SERVICES

- The CONSULTANT shall prepare construction plans and applicable Technical Special Provisions for one (1) new All Electronic Tolling (AET) site.
- The CONSULTANT shall use the latest General Tolling Requirements (GTR) for the basis for submittal requirements and preparation of all applicable construction documents.
- The Consultant will coordinate with TransCore regarding the tolling equipment and devices needed for the new AET site.
- The Consultant will develop signing and marking plans for the project area.
- The Consultant will coordinate internally with appropriate disciplines
- The Consultant will analyze current traffic for lane closure timing to accomplish the work. The Consultant will also assess an offsite detour and short term closure to accomplish the work.
- This research will be coordinated with the DCDD prior to a final decision being made about temporary traffic control for the project.
- The Consultant will develop temporary traffic control plans (TTCP) to construct phased construction for the proposed improvements (assumed as the detour route is significant).
- The Consultant will coordinate internally with appropriate disciplines for structures, roadway, and tolling

- Deliverables:
 - Tolling Plans
 - Underground conduit layout
 - Signing & Marking Plans @ 100%, Bid Phase
 - Quantity and Cost Estimates
 - Special Provisions
 - TTC Typical sections @ 90%
 - TTC plans 100%, Bid Phase
 - Offsite Detour Map
 - Lane Closure Analysis
 - TTC quantities

3. CLIENT RESPONSIBILITIES

The DCDD shall provide KCA and its subconsultant access to the site as well as appropriate project files and correspondence to inform the proposed analysis and design functions.

4. LIMITATIONS

The Scope is limited to those services outlined within.

5. BEGINNING AND LENGTH OF SERVICES

The above outlined services shall begin upon the receipt of the Notice to Proceed from the DCDD. Final deliverables will be provided in accordance with the project production or required schedule.

6. COMPENSATION

Compensation for the previously described services shall be a lump sum amount of **\$689,189.79** in accordance with the attached Summary Fee Sheet.

Sincerely,



Samuel L. Cullum, PE
Project Manager

SLC

Attachments

Fee Sheet Calculations

Cc: Mardi Miller, Regina Lantz, Fathy Abdalla, Mike Wilson

ACTIVITY		SUMMARY FEE SHEET																								Totals					
		Project Manager		Sr Roadway Eng.		Roadway - Senior Lead Designer		Roadway Eng.		Sr. Structures Eng.		Structures Eng.		Sr. Hydraulics Eng.		Hydraulics Eng.		Traffic Eng.		Sr. Utility Coordinator		CEI - Sr. PE		CEI - PA/CSS		CEI - Sr. Insp.		Activity Fee	Work Hours		
		Work Hrs.	Hourly Rate	Work Hrs.	Hourly Rate	Work Hrs.	Hourly Rate	Work Hrs.	Hourly Rate	Work Hrs.	Hourly Rate	Work Hrs.	Hourly Rate	Work Hrs.	Hourly Rate	Work Hrs.	Hourly Rate	Work Hrs.	Hourly Rate	Work Hrs.	Hourly Rate	Work Hrs.	Hourly Rate	Work Hrs.	Hourly Rate						
		Total Days		\$305.00		\$300.00		\$225.00		\$155.00		\$208.00		\$152.00		\$170.00		\$165.00		\$153.00		\$165.00		\$285.00		\$208.00		\$118.00			
1.0 Survey	0.0	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	\$33,400.00	0
2.0 EC + Enviro Screening	10.3	8	\$2,440.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	50	\$8,500.00	24	\$3,960.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	\$14,900.00	82
3.0 Roadway Design	73.3	28	\$8,540.00	166	\$49,800.00	188	\$42,300.00	164	\$25,420.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	40	\$6,120.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	\$132,180.00	586
4.0 Structures Design	54.0	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	176	\$36,608.00	240	\$36,480.00	0	\$0.00	0	\$0.00	16	\$2,448.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	\$75,536.00	432
5.0 Proj. Mgmt. + Pub. Inv.	49.0	206	\$62,830.00	0	\$0.00	120	\$27,000.00	0	\$0.00	0	\$0.00	0	\$0.00	14	\$2,380.00	0	\$0.00	52	\$7,956.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	\$100,166.00	392
6.0 Utilities Coordination	41.0	74	\$22,570.00	0	\$0.00	0	\$0.00	32	\$4,960.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	222	\$36,630.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	\$64,160.00	328
7.0 Bid Phase Assistance	13.0	52	\$15,860.00	28	\$8,400.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	24	\$4,080.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	\$28,340.00	104
8.0 Geotechnical Services	0.0	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	\$6,653.79	0
9.0 Construction Administration	0.0	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	\$0.00	0
10.0 Traffic + Tolling Services	139.0	24	\$7,320.00	348	\$104,400.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	740	\$113,220.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	\$224,940.00	1,112
Quality Control		0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	\$0.00	0
Project Management		0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	\$0.00	0
TOTALS		0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	\$680,275.79	0

TOTAL CONTRACT FEE COMPUTATIONS

KCA ACTIVITY FEES	=	\$680,275.79
A) Overhead Activities:		
Included in Loaded Rate	=	\$0.00
SUBTOTAL (Salary & Overhead)	=	\$680,275.79
B) Fee (Profit) @ 9% - included in fee	=	0.0%
SUBTOTAL (Salary Related Costs)	=	\$680,275.79
C) Direct (Out of Pocket) Expenses (LS) @ (N/A)	=	1.31%
D) Facilities Capital Cost of Money (FCCM) @	=	0.000%
SUBTOTAL (Cost Elements Applied to Basic Activities)	=	\$689,189.79
E) Additive Amount (Stand-alone PO's only):	=	
SUBCONSULTANTS:		
1) McKim and Creed (Topo & Survey and SUE)	=	See Task 1.0
2) Tierra (Geotechnical)	=	See Task 8.0
3)	=	
4) N/A	=	\$ -
TOTAL AMOUNT (Excluding Optional Services)	=	\$689,189.79
TOTAL AMOUNT (Optional Services)	=	
TOTAL AMOUNT (Total + Optional Services)	=	\$689,189.79

Notes:
 * All rates are loaded rates
 * Includes all direct costs unless otherwise noted in the scope



301 Fayetteville Street, Suite 1500
 Raleigh, NC 27601
 Phone: 919.882.7839
www.kisingercampo.com

PROFESSIONAL SERVICES AGREEMENT

Proposal No. 261358

This Agreement, made and entered into 03/05/2026, by and between McKim & Creed, Inc. (Consultant) and the Client identified herein, provides for the Consultant to furnish the Professional Services described under item 2 of this Agreement.

Client : Kisinger Campo & Associates
 Client Billing Address :

IS CLIENT THE OWNER OF THE PROJECT PROPERTY?
 Yes No

Client Contact Sam Cullem, PE
 Client Phone # 919.882.7839
 Project Name : Dunes CDD AET improvements

If answer is NO, please provide Property Owner Information
 Property Owner Name:
 Property Owner Address:
 Does the Client Have the Property Owner's Authorization to Request these Services? Yes No

1. Location/Description of Project Site: Hammock Dunes Bridge All-Electronic Toll System.

2. Scope of Services to be provided by Consultant: See Attachment A

(Additional pages are identified as Attachment A):

3. The Compensation to be paid to Consultant for providing the requested services shall be
 (If additional pages are necessary, they are identified as Attachment B):

- Hourly at Consultant's Prevailing Hourly Rates, plus reimbursable expenses.
- A Lump Sum fee of \$ 29,800.00 , plus reimbursable expenses.
- Hourly at Consultant's Prevailing Hourly Rates not to exceed \$ __without prior approval, plus reimbursable expenses.
- Other – See Attachment B

4 test holes assumed @ \$900 per test hole. Additional \$3,600

The Consultant is under no obligation to provide the services described until the Client has returned a properly executed copy of this Agreement. In the event the Agreement is not signed and returned within 30 days of the date above, Consultant reserves the right to modify or withdraw this Agreement at its sole discretion.

IN WITNESS WHEREOF, this Agreement is accepted on the date written above and subject to the attached General Conditions which are incorporated herein by reference.

Client:

Consultant: McKim & Creed, Inc.

By _____	By _____
Typed Name _____	Typed Name <u>Dave Sullivan</u>
Title _____	Title <u>Senior Project Coordinator</u>
Date _____	Date <u>03/05/2026</u>

Distribution: Accounting, Client, Project Manager



PROJECT DESCRIPTION

The purpose of this project is to acquire 3D LiDAR data and high-resolution panoramic imagery of the existing toll plaza area along Palm Harbor Parkway within the Dunes Community Development District (CDD) in Palm Coast, Florida. The data will be collected utilizing McKim & Creed's terrestrial static LiDAR scanning equipment. The acquired scan data will document existing conditions and surrounding topographic features to support the design of converting the existing manned toll facility to an All-Electronic Tolling (AET) system.

The project limits include approximately 2.3 acres surrounding the existing toll plaza facility and approximately 600 linear feet of Palm Harbor Parkway roadway including travel lanes, median areas, toll plaza pavement, parking areas, and adjacent site improvements.

The LiDAR dataset will serve as the base data to prepare a topographic survey of the project area. Supplemental conventional survey methods will be utilized to capture drainage structures, utility structures, and areas obscured by vehicles, structures, or vegetation.

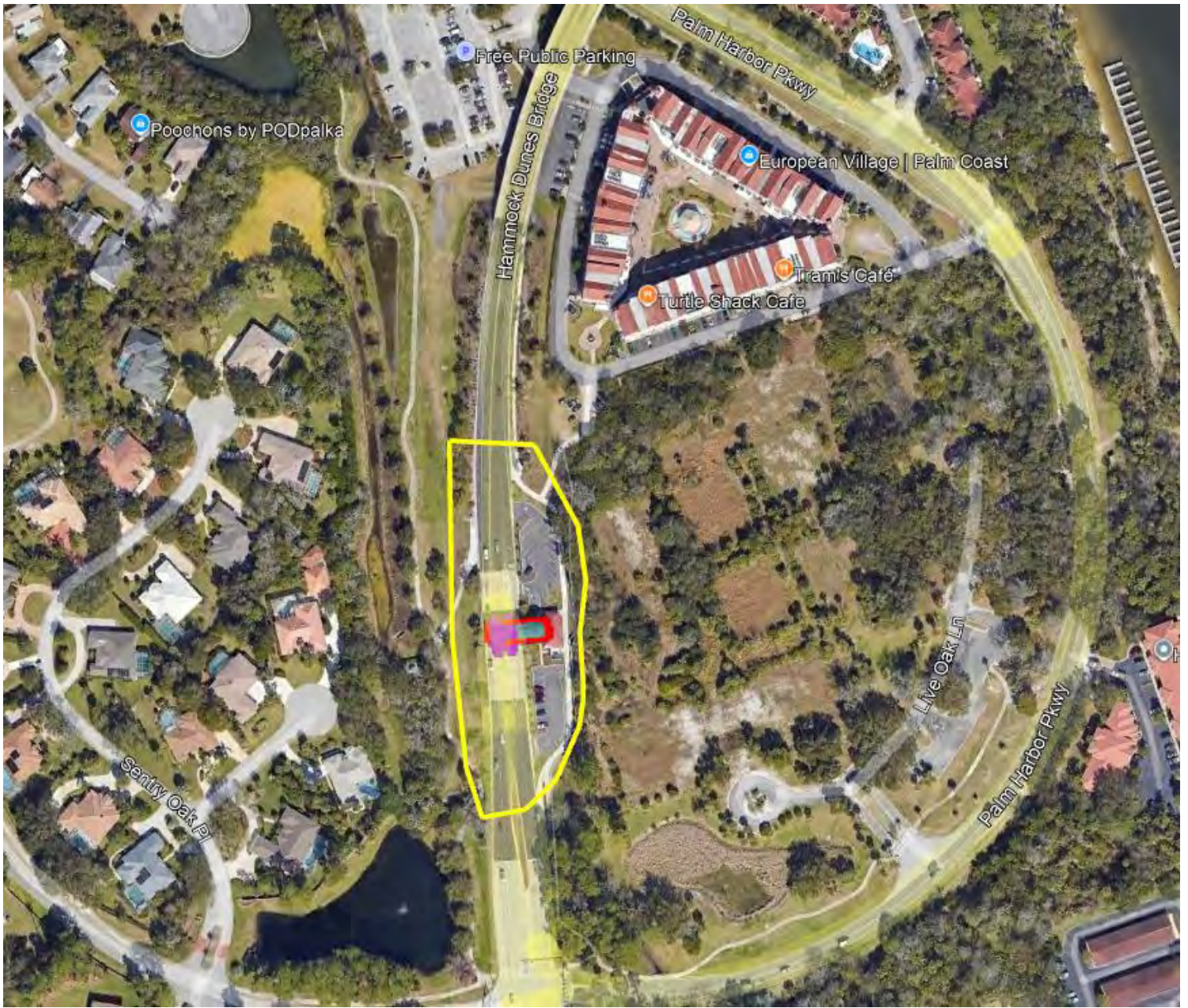
The proposal is based on the following conditions and assumptions:

1. Horizontal control will be established by McKim & Creed and referenced to the Florida State Plane Coordinate System unless otherwise directed.
2. Vertical control will be referenced to NAVD88 unless otherwise directed.
3. This estimate assumes access to the project site within the limits shown in the project exhibit.
4. The LiDAR acquisition is limited to the areas shown within the project limits.
5. The LiDAR acquisition is intended to capture above-ground features visible at the time of survey.
6. This proposal includes one (1) mobilization to the site to collect LiDAR data.

Attachment "A"

PROJECT UNDERSTANDING

The project limits cover approximately 2.3 acres surrounding the existing toll plaza along Palm Harbor Parkway and approximately 600 feet of roadway corridor including northbound and southbound travel lanes, median areas, parking areas, and surrounding site improvements associated with the toll facility.



SCOPE OF WORK

Project and Scan Control

McKim & Creed will establish horizontal and vertical project control to support the terrestrial LiDAR scanning and topographic mapping effort. Survey control will be established using GNSS and conventional survey methods and will serve as the basis for registration and georeferencing of the LiDAR dataset.

Project control will include:

- Establishment of primary horizontal and vertical control points within or near the project limits
- Secondary control points established throughout the project area to support LiDAR scanning operations
- Placement of scan targets and reference points to ensure accurate scan-to-scan registration
- Verification of control using conventional survey methods

The control network will be referenced to the Florida State Plane Coordinate System and NAVD88 vertical datum unless otherwise directed by the client.

LiDAR Acquisition

McKim & Creed shall acquire high-density 3D LiDAR data and panoramic imagery of the project limits utilizing terrestrial static LiDAR scanning equipment. Multiple scan setups will be performed throughout the project corridor to ensure full coverage of the toll plaza infrastructure, roadway surfaces, and adjacent site features.

The anticipated overall accuracy of this project is approximately ± 0.05 feet.

Data Registration

Data registration includes processing the raw LiDAR data for accurate scan-to-scan calibration. The LiDAR data will be indexed to the local project control network and a calibration report will be generated documenting project accuracy. The registered LiDAR dataset will be exported into LAS format to support feature extraction and mapping.

Feature Extraction and Mapping

McKim & Creed will utilize TopoDOT or similar software to extract above-ground physical features and breaklines from the LiDAR dataset. Existing features will be extracted at changes in direction and/or elevation and used to develop a Digital Terrain Model (DTM).

The mapping will be converted into AutoCAD Civil 3D or OpenRoads Designer format to support engineering design.

Traditional Survey – Drainage and Obscured Areas

Supplemental conventional survey methods will be utilized to collect features that cannot be accurately captured through LiDAR scanning. This includes drainage structures, utility structures, and areas obscured by vegetation, vehicles, or structures within the toll plaza.

Subsurface Utility Engineering (SUE) – Level B

Level B SUE services will be performed to designate the approximate horizontal location of underground utilities within the project limits using electromagnetic locating and/or ground penetrating radar equipment as appropriate.

Utilities anticipated to be designated include:

- Water
- Sanitary Sewer
- Storm Drainage
- Electric
- Communications

Level A Test Holes

Level A utility verification through vacuum excavation (test holes) is **not included** in this scope of services. If requested by the Client, McKim & Creed can provide Level A test hole services to expose and verify the horizontal and vertical location of underground utilities.

Level A test holes will be performed using **vacuum excavation methods** and will be billed as an **additional service at a cost of \$900 per test hole**, including field and office documentation. Test holes are subject to a **minimum mobilization of five (5) test holes per mobilization**.

Survey Deliverables (Included)

- Digital CAD files (AutoCAD format) or (OpenRoads) containing:
 - a. Topographic Survey
- Signed and Sealed Surveyor's Report

ASSUMPTIONS & LIMITATIONS

The following assumptions and limitations apply to this proposal and the services described herein.
Information Provided by Client

McKim & Creed shall rely on the completeness and accuracy of all information and technical data provided by the Client and the Client's consultants. The Client shall provide all available project information necessary to perform the work described in this scope, including any updates to previously provided information.

Site Access

This proposal assumes that McKim & Creed will have reasonable access to the project site and surrounding areas necessary to complete the work described herein. Any restrictions to site access or limitations on working hours may impact the project schedule and cost.

LiDAR Visibility

Terrestrial LiDAR scanning is intended to capture visible above-ground features at the time of survey. Features obscured by vehicles, structures, vegetation, traffic control devices, or other temporary obstructions may require supplemental conventional survey methods or may not be fully captured.

Project Limits

The scope of services and associated fee are based on the project limits described in this proposal, approximately 2.3 acres and 600 linear feet of roadway corridor. Any expansion of the project limits may require additional services and an adjustment to the fee.

Utility Information

Subsurface Utility Engineering (SUE) services included in this proposal consist of Level B utility designation only. Utility locations are approximate and based on geophysical locating methods. Verification of utilities through vacuum excavation (**Level A test holes**) is not included in this scope.

Traffic Control

This proposal assumes that work can be performed with minimal disruption to traffic operations. If additional traffic control measures are required beyond standard safety practices, additional services may be required.

Additional Mobilizations

This proposal includes one mobilization for LiDAR acquisition and associated field work. Additional mobilizations requested by the Client or required due to schedule changes, access limitations, or scope modifications may require additional compensation.

Survey Certifications

The Surveyor shall not be required to sign any documents that would result in certifying, guaranteeing, or warranting the existence of conditions that cannot be determined through the services described in this proposal.

ADDITIONAL SERVICES

Any services not reflected in the Scope of Services section of this Agreement, including but not limited to the following, are not included in this Agreement. Surveyor may elect to provide or coordinate these services, if requested, but they will be considered additional services. These additional services can be performed as mutually agreed upon by the Client and Surveyor and documented by a written addendum to this Agreement.

Additional Services include:

- Survey of off-site utilities, bridges, or roadways
- Special easements / maps for common areas
- Special easements / maps for utility purposes
- Annexation plat, recombination plat, right-of-way, and easement abandonment plats
- Wetland delineation
- Wetland mapping
- Title Research/Title Reports
- ALTA surveys
- Off-site utility surveys
- Right of way / easement negotiations / acquisition
- Preparation and attendance at court appearances for litigation
- Project schedule extensions beyond our control
- Providing project deliverables in formats other than those indicated
- Setting lease corners
- Easement/Exhibit Maps
- ALTA/NSPS Survey of the Lease Area
- Lease Area or Easement Descriptions
- Jurisdictional Determination Maps

SCHEDULE OF SERVICES

- Field survey mobilization within **5–7 business days** of Notice to Proceed
- Draft deliverables within **3–4 weeks** of field completion

TIERRA

March 4, 2026

Kisinger Campo and Associates, Corp.
301 Fayetteville Street, Suite 1500
Raleigh, NC 27601

Attn: Mr. Sam Cullum, PE
Vice President/Structures Department Manager
SCullum@kcaeng.com

**RE: Geotechnical Engineering Services Proposal
Hammock Dunes Bridge
All Electronic Tolling (AET) Conversion
Dunes Community Development District (DCDD)
Flagler County, Florida
Tierra Proposal No.: 55-26-028**

Mr. Cullum:

Tierra, Inc. (Tierra) appreciates the opportunity to submit this proposal to provide geotechnical engineering services to Kisinger Campo and Associates, Corp. (KCA) on this project.

Project Information

Based on information provided to us, we understand that the Dunes Community Development District (DCDD) is planning to convert its manual toll collection facility at the Hammock Dunes Bridge crossing to an All-Electronic Tolling (AET) system. The project consists of removing the existing toll plaza and constructing a new overhead toll gantry to the north of the current facility along Palm Coast Parkway in Flagler County, Florida. Geotechnical engineering services have been requested to support the final design of the proposed AET toll gantry structure.

The listed assumptions have been used for the purpose of preparing this proposal. Adjustments to the scope of services may be necessary if the planned improvements differ from the noted assumptions.

Scope of Services

Our geotechnical exploration and evaluation will include the following scope of services in order to develop geotechnical recommendations:

1. Review published soils and topographic information. This published information will be obtained from the "Beverly Beach, Florida" Quadrangle Map published by the United States Geological Survey (USGS) and the Soil Survey of Flagler County, Florida, published by the United States Department of Agriculture (USDA) Natural Resources Conservation Service (NRCS).
2. Execute a program of subsurface exploration consisting of borings and subsurface sampling. Perform a total of two (2) Standard Penetration Test (SPT) borings to a depth of 40 feet below grade. In each boring, samples will be collected and SPT resistances will be measured, virtually continuously for the top 10 feet and on intervals of 5 feet thereafter. The borings will then be grouted upon completion.

3. Visually classify the samples in the laboratory using the Unified Soil Classification System (USCS). Identify soil conditions at each of the boring locations.
4. Identification of soil and groundwater levels at each of the boring locations.
5. Prepare a formal engineering report that summarizes the course of study pursued, the field data generated, subsurface conditions encountered and our engineering recommendations in each of the pertinent topic areas. This report will include the standard Report of Core Borings Sheet(s) for inclusion into the design plans in accordance with FDOT and County procedures along with soil parameters required for design of the gantry foundations.

SERVICE FEE

The estimated not-to-exceed fee to perform the geotechnical services is **\$6,653.79** and is outlined in Exhibit A. We will provide you with verbal results of tested conditions and immediately notify you should conditions impacting our scope, schedule, or cost of services occur. The proposal is based on the assumption that no hazardous materials exist on-site that would impact our investigation.

CLOSURE

We appreciate the opportunity to offer our services to you and look forward to working with you on this assignment. If this proposal is acceptable, please issue a task work order to proceed with the work under our continuing contract. Should you have any questions in regard to this proposal, please do not hesitate to contact this office.

Respectfully Submitted,

TIERRA, INC.



Kenneth L. Symonds, Jr., P.E.
Senior Geotechnical Engineer

Attachments: Exhibit A - Unit Fee Schedule

Item Description	Unit	Unit Price	Quantity	Total
Geotechnical Field Investigation				
401-Geo Auger Borings- Hand & Truck/Mud Bug	LF	\$ 11.20		\$ -
402-Geo Auger Borings- Track	LF	\$ 15.40		\$ -
403-Geo Backhoe (Owned)	Day	\$ 1,150.00		\$ -
405-Geo Barge (Owned)	Day	\$ 3,110.00		\$ -
407-Geo Chainsaw (Owned)	Day	\$ 76.17		\$ -
415-Geo Double Ring Infiltration ASTM D3385	Each	\$ 575.00		\$ -
416-Geo Dozer (Owned)	Day	\$ 1,492.86		\$ -
418-Geo Drill Crew Support Vehicle	Day	\$ 195.33	1	\$ 195.33
422-Geo Extra SPT Samples-Barge/Track/Amphibious 000-050 Ft	Each	\$ 79.61		\$ -
423-Geo Extra SPT Samples-Barge/Track/Amphibious 050-100 Ft	Each	\$ 93.38		\$ -
424-Geo Extra SPT Samples-Barge/Track/Amphibious 100-150 Ft	Each	\$ 120.00		\$ -
425-Geo Extra SPT Samples-Barge/Track/Amphibious 150-200 Ft	Each	\$ 120.00		\$ -
427-Geo Extra SPT Samples-Truck/Mud Bug 000-050 Ft	Each	\$ 62.08		\$ -
428-Geo Extra SPT Samples-Truck/Mud Bug 050-100 Ft	Each	\$ 70.39		\$ -
429-Geo Extra SPT Samples-Truck/Mud Bug 100-150 Ft	Each	\$ 91.62		\$ -
430-Geo Extra SPT Samples-Truck/Mud Bug 150-200 Ft	Each	\$ 118.49		\$ -
432-Geo Field Permeability 0-10 Ft (Open - End Borehole Method)	Each	\$ 360.00		\$ -
434-Geo Ground Penetrating Radar (GPR)	Hour	\$ 350.00		\$ -
435-Geo Grout Boreholes- Barge/Track/Amphibious 000-050 Ft	LF	\$ 8.90		\$ -
436-Geo Grout Boreholes- Barge/Track/Amphibious 050-100 Ft	LF	\$ 11.25		\$ -
437-Geo Grout Boreholes- Barge/Track/Amphibious 100-150 Ft	LF	\$ 16.37		\$ -
438-Geo Grout Boreholes- Barge/Track/Amphibious 150-200 Ft	LF	\$ 21.38		\$ -
440-Geo Grout Boreholes- Truck/Mud Bug 000-050 Ft	LF	\$ 6.25	80	\$ 500.00
441-Geo Grout Boreholes- Truck/Mud Bug 050-100 Ft	LF	\$ 8.00		\$ -
442-Geo Grout Boreholes- Truck/Mud Bug 100-150 Ft	LF	\$ 11.65		\$ -
443-Geo Grout Boreholes- Truck/Mud Bug 150-200 Ft	LF	\$ 15.05		\$ -
445-Geo Grouted Monitor Well 2" 000-050 Ft	LF	\$ 35.00		\$ -
450-Geo Piezometer 2" 000-050 Ft	LF	\$ 40.15		\$ -
453-Geo Rock Coring Barge/Track/Amphibious 000-050 Ft less than 4" ID	LF	\$ 62.00		\$ -
455-Geo Rock Coring Barge/Track/Amphibious 050-100 Ft less than 4" ID	LF	\$ 78.00		\$ -
457-Geo Rock Coring Barge/Track/Amphibious 100-150 Ft less than 4" ID	LF	\$ 85.00		\$ -
459-Geo Rock Coring Barge/Track/Amphibious 150-200 Ft less than 4" ID	LF	\$ 105.00		\$ -
463-Geo Rock Coring Truck/Mud Bug 000-050 Ft less than 4" ID	LF	\$ 48.00		\$ -
465-Geo Rock Coring Truck/Mud Bug 050-100 Ft less than 4" ID	LF	\$ 55.00		\$ -
467-Geo Rock Coring Truck/Mud Bug 100-150 Ft less than 4" ID	LF	\$ 60.00		\$ -
473-Geo SPT Barge/Track/Amphibious 000-050 Ft	LF	\$ 23.00		\$ -
474-Geo SPT Barge/Track/Amphibious 050-100 Ft	LF	\$ 28.90		\$ -
475-Geo SPT Barge/Track/Amphibious 100-150 Ft	LF	\$ 50.92		\$ -
476-Geo SPT Barge/Track/Amphibious 150-200 Ft	LF	\$ 67.97		\$ -
478-Geo SPT Truck-Mud Bug 0-50 Ft	LF	\$ 15.50	80	\$ 1,240.00
479-Geo SPT Truck-Mud Bug 50-100 Ft	LF	\$ 19.00		\$ -
480-Geo SPT Truck-Mud Bug 100-150 Ft	LF	\$ 32.00		\$ -
481-Geo SPT Truck-Mud Bug 150-200 Ft	LF	\$ 42.00		\$ -
483-Geo Temp Casing 3" Barge/Track/Amphibious 0-050 Ft	LF	\$ 14.50		\$ -
484-Geo Temp Casing 3" Barge/Track/Amphibious 50-100 Ft	LF	\$ 17.50		\$ -
485-Geo Temp Casing 3" Barge/Track/Amphibious 100-150 Ft	LF	\$ 21.00		\$ -
486-Geo Temp Casing 3" Barge/Track/Amphibious 150-200 Ft	LF	\$ 27.00		\$ -
488-Geo Temp Casing 3" Truck/Mud Bug 000-050 Ft	LF	\$ 10.30	20	\$ 206.00
489-Geo Temp Casing 3" Truck/Mud Bug 050-100 Ft	LF	\$ 14.00		\$ -
490-Geo Temp Casing 3" Truck/Mud Bug 100-150 Ft	LF	\$ 17.50		\$ -

Item Description	Unit	Unit Price	Quantity	Total
491-Geo Temp Casing 3" Truck/Mud Bug 150-200 Ft	LF	\$ 22.00		\$ -
515-Geo Undisturbed Samples Barge/Track/Amphibious 000-050 Ft	Each	\$ 225.00		\$ -
516-Geo Undisturbed Samples Barge/Track/Amphibious 050-100 Ft	Each	\$ 250.00		\$ -
517-Geo Undisturbed Samples Barge/Track/Amphibious 100-150 Ft	Each	\$ 305.00		\$ -
518-Geo Undisturbed Samples Barge/Track/Amphibious 150-200 Ft	Each	\$ 370.00		\$ -
519-Geo Undisturbed Samples Truck/Mud Bug 000-050 Ft	Each	\$ 200.00		\$ -
520-Geo Undisturbed Samples Truck/Mud Bug 050-100 Ft	Each	\$ 210.00		\$ -
521-Geo Undisturbed Samples Truck/Mud Bug 100-150 Ft	Each	\$ 225.00		\$ -
522-Geo Undisturbed Samples Truck/Mud Bug 150-200 Ft	Each	\$ 260.00		\$ -
525-Geo Well Development	Hour	\$ 182.00		\$ -
531-Geo Truck/Mudbug Drill Rig and Crew (2-person)	Hour	\$ 220.00		\$ -
532-Geo Truck/Mudbug Drill Rig and Crew (3-person)	Hour	\$ 285.00		\$ -
533-Geo Track/Barge Drill Rig and Crew (2-person)	Hour	\$ 250.00		\$ -
534-Geo Track/Barge Drill Rig and Crew (3-person)	Hour	\$ 345.00		\$ -
535-Geo Clearing Equip- Tractor, Bush Hog Attachment	Day	\$ 1,440.00		\$ -
536-Geo Clearing Equip-Skid Steer/ASV, ForestMulching Attach	Day	\$ 1,600.00		\$ -
537-Geo Clearing Equip-Skid Steer/ASV, Brush Cutter Attach	Day	\$ 1,600.00		\$ -
538-Geo Clearing Equipment	Day	\$ 2,073.61		\$ -
539-Geo Wash Boring for Rock Cores 0-50 Ft	LF	\$ 12.00		\$ -
540-Geo Wash Boring for Rock Cores 50-100 Ft	LF	\$ 12.70		\$ -
541-Geo Wash Boring for Rock Cores 100-150 Ft	LF	\$ 21.89		\$ -
608-Mobilization Drill Rig Amphibious	Each	\$ 11,100.00		\$ -
609-Geo Mobilization Drill Rig Barge Mount	Each	\$ 11,000.00		\$ -
610-Geo Mobilization Drill Rig Track Mount	Each	\$ 3,250.00		\$ -
612-Geo Mobilization Drill Rig Truck Mount	Each	\$ 540.00	1	\$ 540.00
614-Geo Mobilization Mudbug/All Terrain Vehicle	Each	\$ 825.00		\$ -
618-Geo Mobilization Support Boat	Each	\$ 500.00		\$ -
619-Geo Mobilization Tri-Pod	Each	\$ 1,310.00		\$ -
620-Mobilization of Clearing Equipment	Each	\$ 610.00		\$ -
701-MOT Attenuator Truck	Hour	\$ 208.00		\$ -
702-MOT Channelizing Devices - Type I, II, VP, Drum (each)	Each	\$ 5.00		\$ -
706-MOT Portable Sign	Each	\$ 46.00		\$ -
708-MOT Provide Channelizing Devices - Cone	Each	\$ 4.73		\$ -
710-MOT Shadow Vhcle w/ Adv. Warning Arrow & Attenuator	Hour	\$ 235.81		\$ -
712-MOT Support Vehicle	Hour	\$ 143.42		\$ -
Asphalt and Concrete Pavement Coring				
209-Asphalt Pavement Coring – 4” dia with Base Depth Check	Each	\$ 250.00		\$ -
210-Asphalt Pavement Coring – 4” dia without Base Depth Check	Each	\$ 200.00		\$ -
211-Asphalt Pavement Coring – 6” dia with Base Depth Check	Each	\$ 263.76		\$ -
212-Asphalt Pavement Coring – 6” dia without Base Depth Check	Each	\$ 211.19		\$ -
305-Concrete Pavement Coring - 4" Dia	Each	\$ 195.43		\$ -
306-Concrete Pavement Coring - 6" Dia	Each	\$ 229.79		\$ -
603-Mobilization Asphalt Coring equipment	Each	\$ 385.00		\$ -
606-Mobilization Concrete Coring	Each	\$ 385.00		\$ -

Item Description	Unit	Unit Price	Quantity	Total
Geotechnical Soil Laboratory Testing				
800-Soils Chloride Soil or Water (FM 5-552)	Test	\$ 73.35		\$ -
803-Soils Consolidation - Constant Strain (ASTM D4186)	Test	\$ 580.00		\$ -
804-Soils Consolidation - Extended Load Increments (AASHTO T216)	Day	\$ 165.00		\$ -
805-Soils Corrosion Series (FM 5-550 through 5-553)	Test	\$ 253.86		\$ -
806-Soils Direct Shear Consolidated Drained/ Point AASHTO T 236	Test	\$ 362.00		\$ -
810-Soils Limerock Bearing Ratio (LBR)(FM 5-515)	Test	\$ 375.00		\$ -
811-Soils Liquid Limit (AASHTO T 89)	Test	\$ 61.00	2	\$ 122.00
812-Soils Materials Finer than 200 Sieve (FM 1-T011)	Test	\$ 47.00	8	\$ 376.00
817-Soils Moisture Content Laboratory (AASHTO T 265)	Test	\$ 17.00	6	\$ 102.00
819-Soils Organic Content Ignition (FM 1 T-267)	Test	\$ 46.00	4	\$ 184.00
821-Soils Particle Size Analysis (AASHTO T 88) (Including Hydrometer)	Test	\$ 200.00		\$ -
822-Soils Particle Size Analysis (AASHTO T 88) (No Hydrometer)	Test	\$ 75.00		\$ -
823-Soils Permeability Constant Head (AASHTO T 215)	Test	\$ 340.00		\$ -
824-Soils Permeability Falling Head (FM 5-513)	Test	\$ 325.00		\$ -
825-Soils pH Soil or Water (FM 5-550)	Test	\$ 45.00		\$ -
826-Soils Plastic Limit & Plasticity Index (AASHTO T 90)	Test	\$ 66.86	2	\$ 133.72
827-Soils Proctor Modified (FM 1-T 180)	Test	\$ 130.00		\$ -
828-Soils Proctor Standard (AASHTO T 99)	Test	\$ 130.00		\$ -
829-Soils Resistivity Soil or Water (FM 5-551)	Test	\$ 58.00		\$ -
832-Soils Splitting Tensile Strength of Rock Cores (ASTM D3967)	Test	\$ 150.00		\$ -
833-Soils Sulfate Soil or Water (FM 5-553)	Test	\$ 66.77		\$ -
838-Soils Unconfined Compression - Rock (ASTM D7012, Method C)	Test	\$ 155.00		\$ -
Engineering and Technical Support Services				
Chief Scientist	Hour	\$ 174.01		\$ -
MAT Chief Engineer	Hour	\$ 227.03		\$ -
MAT Engineer	Hour	\$ 145.02	8	\$ 1,160.16
MAT Engineering Intern	Hour	\$ 131.36		\$ -
MAT Engineering Technician	Hour	\$ 78.49	8	\$ 627.92
MAT Principle Engineer	Hour	\$ 241.43		\$ -
MAT Secretary/Clerical	Hour	\$ 100.71	2	\$ 201.42
MAT Senior Engineer	Hour	\$ 203.37	4	\$ 813.48
MAT Senior Engineering Technician	Hour	\$ 108.41		\$ -
MAT Senior Designer	Hour	\$ 125.88	2	\$ 251.76
Senior Scientist	Hour	\$ 150.26		\$ -
Total Estimated Fee				\$ 6,653.79

E.

- 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. 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. Nothing new to report.

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 (HLMP). 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. District received FDEM HLMP Notice of Funding Availability forwarded by Flagler Co. LMS. Staff prepared necessary application, mitigation worksheet, and other information to support the Lift Station No. 7 Resiliency & SCADA Hardening Project and forwarded to FDEM on 3.27.2026 with copy of same to Flagler Co. Awaiting response from FDEM regarding status of application submittal.

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 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 final payment.

Hurricane Milton 4834DR-FL: FEMA Public Assistance Activities

District received payment from FDEM for all small projects on 2.10.2026 related to DR-4834 (Milton) excepting a 12.5% portion from the State of FL in the amount of \$625.00 for Category G Fence Damages project. A ledger was provided to FDEM and GMS to illustrate the various payments received for 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. Received 90% Plans and 60% design review meeting minutes on 3.30.2026 that included comments discussed and incorporated into updated plans set. Staff reviewing 90% Plans.

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. Received from Developer copies of recorded executed easements and final plat on 3.5.2026. Provided builder (ICI Homes) feedback concerning application and connection fee schedules.

Staff prepared Draft 2025 Annual Water Quality (or Consumer Confidence) Report for the District's water treatment and distribution facilities and forwarded to FDEP on March 23, 2026. The report contains information describing DCDD's water plant facilities and processes and includes results of required water sampling and testing performed during the 2025 period. Staff awaiting response and comment upon completion of FDEP review.

F.



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	\$ 124,506.00	\$ 130,047.25	95.74%	\$ 254,553.25	\$ 253,164.00	0.55%	214,154	210,563	1.71%	40,794	169,559	3,801	\$ 1.188646	
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=	\$ 574,905.00	\$ 697,726.50		\$ 1,272,631.50	\$ 2,629,062.00		1,116,157	2,243,961		187,958	909,318	18,881		
PERCENT OF TOTAL=	45.2%	54.8%		Previous YTD=	\$ 1,250,734.00		Previous YTD=	1,103,619		16.8%	81.5%	1.7%		
				Increase/Decrease %=	1.75%		Increase/Decrease %=	1.14%						
CURRENT FY AVERAGES=	\$ 95,817.50	\$ 116,287.75	82.11%	\$ 212,105.25			93,013			31,326	151,553	3,147	\$ 1.1387	
12 MONTH PROJECTION=	\$ 1,149,810.00	\$ 1,395,453.00		\$ 2,675,090.88			1,116,157			375,916	1,818,636	37,762		
MARCH 2025	\$ 125,244.00	\$ 127,920.00	97.91%	\$ 253,164.00	\$ 212,779.55	18.98%	210,563	210,710	-0.07%	40,997	166,393	3,173	\$ 1.202319	
FY 26 BUDGETED PROJECTION=	\$ 2,725,000													
	12345	=Revised number												

G.

H.

Dunes
Community Development District

Unaudited Financial Reporting
February 28, 2026



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DUNES COMMUNITY DEVELOPMENT DISTRICT

BALANCE SHEET

February 28, 2026

	General Fund
ASSETS:	
Cash	\$20,829
Assessments Receivable	\$11,576
Investments-Raymond James	\$31,850
Investments-SBA	\$180,247
Prepays	\$16,339
TOTAL ASSETS	\$260,841
LIABILITIES AND FUND BALANCES:	
Liabilities:	
Accounts Payable	\$1,766
Due to Other Funds	\$8,186
TOTAL LIABILITIES	\$9,953
Fund Balances:	
Unassigned	\$234,550
TOTAL FUND BALANCES	\$250,888
TOTAL LIABILITIES & FUND BALANCE	\$260,841

DUNES COMMUNITY DEVELOPMENT DISTRICT

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance For the Period Ended February 28, 2026

EXPENSE CODE	DESCRIPTION	GENERAL FUND BUDGET	PRORATED BUDGET THRU 02/28/26	ACTUAL THRU 02/28/26	VARIANCE
REVENUES:					
001.300.31900.10000	Maintenance Taxes	\$464,265	\$434,540	\$434,540	\$0
001.300.36100.11000	Interest Income	\$3,482	\$1,451	\$799	(\$651)
TOTAL REVENUES		\$467,747	\$435,990	\$435,339	(\$651)
EXPENDITURES:					
<u>Administrative</u>					
001.310.51300.11000	Supervisor Fees	\$14,000	\$5,833	\$4,800	\$1,033
001.310.51300.21000	FICA Expense	\$1,071	\$446	\$367	\$79
001.310.51300.31100	Engineering/Software Services	\$15,000	\$6,250	\$7,052	(\$802)
001.310.51300.31500	Attorney	\$25,000	\$10,417	\$18,040	(\$7,623)
001.310.51300.32000	Collection Fees/Payment Discount	\$21,000	\$21,000	\$25,056	(\$4,056)
001.310.51300.32200	Annual Audit	\$3,655	\$1,523	\$255	\$1,268
001.310.51300.34000	Management Fees	\$10,627	\$4,428	\$4,428	\$0
001.310.51300.35100	Computer Time	\$2,000	\$833	\$833	(\$0)
001.310.51300.40000	Travel Expenses	\$1,000	\$417	\$447	(\$30)
001.310.51300.42000	Postage & Express Mail	\$5,000	\$2,083	\$1,556	\$528
001.310.51300.42500	Printing	\$2,500	\$1,042	\$560	\$481
001.310.51300.45000	Insurance	\$33,659	\$14,025	\$11,706	\$2,319
001.310.51300.48000	Advertising Legal & Other	\$2,000	\$833	\$68	\$765
001.310.51300.49000	Bank Charges	\$1,000	\$417	\$142	\$275
001.310.51300.49100	Contingencies	\$9,000	\$3,750	\$3,805	(\$55)
001.310.51300.51000	Office Supplies	\$2,000	\$833	\$403	\$430
001.310.51300.54000	Dues, Licenses & Subscriptions	\$1,000	\$417	\$195	\$222
001.320.53800.12000	Salaries	\$127,368	\$53,886	\$52,320	\$1,567
001.320.53800.12100	Consulting Fees	\$1,500	\$625	\$0	\$625
001.320.53800.21000	FICA Taxes	\$11,807	\$4,995	\$3,725	\$1,271
001.320.53800.22000	Pension Expense	\$12,737	\$5,389	\$4,855	\$534
001.320.53800.23000	Health Insurance Benefits	\$16,526	\$6,886	\$8,212	(\$1,326)
001.320.53800.24000	Workers Comp Insurance	\$1,871	\$779	\$1,243	(\$463)
001.320.53800.64000	Capital Improvements	\$35,000	\$30,305	\$30,305	\$0
TOTAL ADMINISTRATIVE		\$356,321	\$177,412	\$180,371	(\$2,959)
<u>General System Maintenance</u>					
001.320.53800.46200	Landscaping	\$40,000	\$16,667	\$9,000	\$7,667
001.320.53800.46000	Building Maintenance	\$35,000	\$14,583	\$14,372	\$212
001.320.53800.46300	Tree & Shrub Removal	\$2,500	\$1,042	\$0	\$1,042
001.320.53800.49300	R&R-Equipment	\$500	\$208	\$0	\$208
TOTAL GENERAL SYSTEM MAINTENANCE		\$78,000	\$32,500	\$23,372	\$9,128
TOTAL EXPENDITURES		\$434,321	\$209,912	\$203,743	\$6,170
Excess (deficiency) of revenues over (under) expenditures		\$33,426	\$226,078	\$231,597	\$5,518
<u>Other Financing Sources/(Uses)</u>					
001.300.36900.10200	Non-Operating Revenue	(\$33,426)	(\$13,928)	\$0	\$13,928
TOTAL OTHER FINANCING SOURCES/(USES)		(\$33,426)	(\$13,928)	\$0	\$13,928
Net change in fund balance		\$0	\$212,151	\$231,597	\$19,446
FUND BALANCE - BEGINNING		\$0		\$19,292	
FUND BALANCE - ENDING		\$0		\$250,888	

DUNES COMMUNITY DEVELOPMENT DISTRICT

General Fund

**Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Period Ended February 28, 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	\$12,017	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$434,540
001.300.36100.11000	Interest Income	\$155	\$105	\$125	\$198	\$216	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$799
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	\$12,234	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$435,339
EXPENDITURES:														
<u>Administrative</u>														
001.310.51300.11000	Supervisor Fees	\$1,000	\$1,000	\$800	\$1,000	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,800
001.310.51300.21000	FICA Expense	\$77	\$77	\$61	\$77	\$77	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$367
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	\$1,735	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,040
001.310.51300.32000	Collection Fees/Payment Discount	\$0	\$6,094	\$17,184	\$1,337	\$441	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,056
001.310.51300.32200	Annual Audit	\$0	\$0	\$85	\$0	\$170	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$255
001.310.51300.34000	Management Fees	\$886	\$886	\$886	\$886	\$886	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,428
001.310.51300.35100	Computer Time	\$167	\$167	\$167	\$167	\$167	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$833
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	\$348	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,556
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	\$2,334	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,706
001.310.51300.48000	Advertising Legal & Other	\$0	\$37	\$0	\$0	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$68
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	\$786	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,805
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	\$10,512	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$52,320
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	\$800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,725
001.320.53800.22000	Pension Expense	\$918	\$919	\$1,175	\$916	\$927	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,855
001.320.53800.23000	Health Insurance Benefits	\$1,484	\$1,494	\$1,494	\$2,019	\$1,720	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,212
001.320.53800.24000	Workers Comp Insurance	\$533	\$178	\$178	\$178	\$178	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,243
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	\$22,111	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$180,371
<u>General System Maintenance</u>														
001.320.53800.46200	Landscaping	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,000
001.320.53800.46000	Building Maintenance	\$3,927	\$3,311	\$2,207	\$2,512	\$2,415	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,372
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	\$4,215	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,372
TOTAL EXPENDITURES		\$25,935	\$41,336	\$62,641	\$47,505	\$26,326	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$203,743
Excess (deficiency) of revenues over (under) expenditures		(\$25,780)	\$61,704	\$228,826	(\$19,062)	(\$14,092)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$231,597
<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)	(\$14,092)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$231,597

DUNES COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF NET POSITION - PROPRIETARY FUNDS

February 28, 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	\$228,418	\$118,238	\$16,717	\$363,372
Cash - On Hand	---	\$2,800	---	\$2,800
Petty Cash	---	\$3,572	---	\$3,572
Investments:				
State Board - Surplus Funds	\$398,151	\$100,262	\$451,973	\$950,386
Raymond James - Enhanced Savings	\$2,345,981	\$1,699,949	\$339,529	\$4,385,459
Raymond James - Certificate of Deposit	---	\$8,008,048	---	\$8,008,048
Raymond James - Money Market Sweep	\$625	\$0	---	\$625
Receivables				
Utility Billing	\$427,326	---	---	\$427,326
Utility Billing-Unbilled AR	\$194,500	---	---	\$194,500
FSA Receivable	---	\$30,936	---	\$30,936
Due from Other Sources	\$87,079	---	---	\$87,079
Due from Other Funds	\$0	\$70,998	\$39,508	\$110,506
Noncurrent Assets:				
Prepays	\$89,862	\$112,928	\$16,374	\$219,164
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	\$30,130,808	\$18,905,097	\$864,101	\$49,900,006
LIABILITIES:				
Current Liabilities:				
Accounts Payable	\$72,158	\$14,541	\$1,390	\$88,090
Due to Other Funds	\$97,000	---	\$5,319	\$102,320
Noncurrent Liabilities:				
Prepaid Connection Fees	\$629,153	---	---	\$629,153
Deferred Toll Revenue	---	\$515,516	---	\$515,516
TOTAL LIABILITIES	\$798,311	\$530,058	\$6,710	\$1,335,078
NET POSITION				
Net Invested in Capital Assets	\$26,357,866	\$8,757,367	\$0	\$35,115,233
Restricted for Renewal and Replacement	\$2,574,631	\$9,367,672	\$0	\$11,942,303
Unrestricted	\$400,000	\$250,000	\$857,391	\$1,507,391
TOTAL NET POSITION	\$29,332,497	\$18,375,040	\$857,391	\$48,564,927

⁽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 February 28, 2026

EXPENDITURE CODE	DESCRIPTION	WATER/SEWER FUND BUDGET	PRORATED BUDGET THRU 02/28/26	ACTUAL THRU 02/28/26	VARIANCE
OPERATING REVENUES:					
041.300.34300.30000	Water Revenue	\$1,432,225	\$483,167	\$531,511	\$48,344
041.300.34300.50000	Sewer Revenue	\$1,194,059	\$426,856	\$475,572	\$48,716
041.300.34300.76000	Irrigation/Effluent	\$2,277,799	\$693,957	\$885,878	\$191,922
041.300.34300.10000	Meter Fees	\$25,000	\$10,417	\$12,014	\$1,597
041.300.34300.10100	Connection Fees - W, S & I (75 units)	\$23,000	\$9,583	\$9,000	(\$583)
041.300.36900.10000	CPC Effluent Agreement	\$72,000	\$17	\$0	(\$17)
041.300.34900.10200	Backflow Preventor/Misc.	\$2,504	\$1,043	\$917	(\$126)
041.300.33700.30000	Grant Income	\$0	\$0	\$0	\$0
041.300.36900.10000	Misc. Income / Penalty	\$20,000	\$8,333	\$11,819	\$3,485
TOTAL OPERATING REVENUES		\$5,046,588	\$1,633,373	\$1,926,711	\$293,338

OPERATING EXPENSES

Administrative

041.310.51300.31100	Engineering	\$50,000	\$20,833	\$0	\$20,833
041.310.51300.31500	Attorney	\$10,000	\$4,167	\$0	\$4,167
041.310.51300.32200	Annual Audit	\$8,170	\$3,404	\$570	\$2,834
041.310.51300.34000	Management Fees	\$23,755	\$9,898	\$9,898	\$0
041.310.51300.40000	Travel Expenses	\$16,000	\$6,667	\$4,363	\$2,303
041.310.51300.42000	Postage & Express Mail	\$4,000	\$1,667	\$1,838	(\$171)
041.310.51300.42500	Printing & Mailing Utility Bills	\$15,000	\$6,250	\$5,711	\$539
041.310.51300.48000	Advertising Legal & Other	\$3,000	\$1,250	\$2,050	(\$800)
041.310.51300.49000	Bank Charges	\$1,000	\$417	\$419	(\$2)
041.310.51300.49100	Contingencies	\$7,000	\$2,917	\$2,188	\$728
041.310.51300.51000	Office Supplies and Equipment	\$13,000	\$5,417	\$3,891	\$1,525
041.310.51300.54000	Dues, Licenses & Subscriptions	\$15,000	\$6,250	\$7,589	(\$1,339)
041.310.51300.54200	Permits Fees WTP & WWTP	\$8,000	\$3,333	\$4,600	(\$1,267)
041.310.51300.55000	Land Leases & Easement Fees	\$14,000	\$5,833	\$0	\$5,833
041.310.53600.12000	Salaries, including Overtime	\$1,133,760	\$472,400	\$441,125	\$31,275
041.310.53600.12100	Consulting Fees	\$1,500	\$625	\$0	\$625
041.310.53600.21000	FICA Taxes	\$104,194	\$43,414	\$31,823	\$11,591
041.310.53600.22000	Pension Plan	\$113,376	\$47,240	\$36,944	\$10,296
041.310.53600.23000	Insurance Benefits (Medical)	\$147,104	\$61,293	\$63,445	(\$2,152)
041.310.53600.24000	Workers Compensation Insurance	\$16,653	\$6,939	\$11,052	(\$4,114)
041.310.53600.25000	Unemployment Benefits	\$500	\$208	\$0	\$208
041.310.53600.25000	Bad Debt Expense	\$500	\$208	\$107	\$101
041.310.53600.41000	Telephone	\$62,000	\$25,833	\$22,821	\$3,012
041.310.53600.41002	Payment Processing Service	\$18,000	\$7,500	\$8,351	(\$851)
041.310.53600.44000	Equipment Rentals & Leases	\$10,000	\$4,167	\$3,601	\$566
041.310.53600.45000	Insurance	\$185,125	\$77,135	\$64,382	\$12,753
041.310.53600.46100	Repair and Maintenance for Vehicles	\$20,000	\$8,333	\$4,699	\$3,634
041.310.53600.52000	Supplies/Equipment General	\$4,000	\$1,667	\$1,910	(\$244)
041.310.53600.52010	Tools	\$20,000	\$8,333	\$1,636	\$6,697
041.310.53600.52055	Uniforms/Supplies/Services	\$16,000	\$6,667	\$15,268	(\$8,601)
041.310.53600.52100	Fuel for Vehicles	\$4,000	\$1,667	\$4,387	(\$2,720)
041.310.53600.54100	Training & Travel Expenses	\$6,000	\$2,500	\$712	\$1,788
TOTAL ADMINISTRATIVE		\$2,050,637	\$854,432	\$755,381	\$99,051

DUNES COMMUNITY DEVELOPMENT DISTRICT

Water and Sewer Fund-Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended February 28, 2026

EXPENDITURE CODE	DESCRIPTION	WATER/SEWER FUND BUDGET	PRORATED BUDGET THRU 02/28/26	ACTUAL THRU 02/28/26	VARIANCE
<u>Water System</u>					
041.320.53600.34800	Water Quality Testing	\$25,000	\$10,417	\$9,262	\$1,155
041.320.53600.43000	Electric	\$149,000	\$62,083	\$57,110	\$4,974
041.320.53600.43100	Bulk Water Purchases	\$20,000	\$8,333	\$35	\$8,298
041.320.53600.44000	Equipment Rentals & Leases	\$500	\$208	\$0	\$208
041.320.53600.46000	Plant Maintenance Repair and Equipment	\$260,000	\$108,333	\$72,922	\$35,411
041.320.53600.46050	Distribution System Maintenance Repair and Equip.	\$50,000	\$20,833	\$10,519	\$10,315
041.320.53600.52000	Plant Operating Supplies	\$23,000	\$9,583	\$10,573	(\$990)
041.320.53600.52200	Chlorine & Other Chemicals	\$385,250	\$160,521	\$163,328	(\$2,807)
041.320.53600.61000	Meters New & Replacement	\$60,000	\$25,000	\$43,879	(\$18,879)
TOTAL WATER SYSTEM		\$972,750	\$405,313	\$367,627	\$37,685
<u>Sewer System</u>					
041.330.53600.34800	Water Quality Testing	\$28,000	\$11,667	\$8,316	\$3,351
041.330.53600.34900	Sludge Disposal	\$190,000	\$79,167	\$38,996	\$40,170
041.330.53600.43000	Electric	\$115,000	\$47,917	\$32,082	\$15,835
041.330.53600.44000	Equipment Rentals & Leases	\$500	\$208	\$0	\$208
041.330.53600.46000	Plant Maintenance Repair and Equipment	\$190,000	\$79,167	\$95,550	(\$16,383)
041.330.53600.46050	Collection System Maintenance Repair and Equip.	\$25,000	\$10,417	\$19,788	(\$9,372)
041.330.53600.46075	Lift Station Repair and Maintenance	\$50,000	\$20,833	\$13,526	\$7,307
041.330.53600.52000	Plant Operating Supplies	\$12,000	\$5,000	\$6,693	(\$1,693)
041.330.53600.52200	Chlorine & Other Chemicals	\$50,000	\$20,833	\$23,015	(\$2,181)
TOTAL SEWER SYSTEM		\$660,500	\$275,208	\$237,965	\$37,243
<u>Irrigation System</u>					
041.340.53600.34800	Water Quality Testing	\$500	\$208	\$0	\$208
041.340.53600.43000	Electric	\$70,000	\$29,167	\$20,617	\$8,550
041.340.53600.43300	Effluent (Reclaimed Water) Purchases	\$220,000	\$91,667	\$66,310	\$25,356
041.340.53600.44000	Equipment Rentals & Leases	\$35,000	\$14,583	\$6,953	\$7,631
041.340.53600.46000	Plant Maintenance Repair and Equipment	\$140,000	\$58,333	\$30,074	\$28,259
041.340.53600.46050	Distribution System Maintenance Repair/Equip.	\$30,000	\$12,500	\$10,082	\$2,418
041.340.53600.61000	Meters New & Replacement	\$50,000	\$20,833	\$2,696	\$18,137
TOTAL IRRIGATION SYSTEM		\$545,500	\$227,292	\$136,732	\$90,559
TOTAL OPERATING EXPENSES		\$4,229,387	\$1,762,244	\$1,497,706	\$264,539
OPERATING INCOME (LOSS)		\$817,201	(\$128,871)	\$429,005	\$557,877
<u>NON OPERATING REVENUE (EXPENSES)</u>					
041.300.36900.10200	Non Operating Revenue	\$437,862	\$182,443	\$0	(\$182,443)
041.300.22300.10000	Connection Fees - W/S	(\$22,000)	(\$9,167)	\$0	\$9,167
041.300.36100.10000	Interest Income	\$60,000	\$25,000	\$36,765	\$11,765
041.310.51300.64000	Capital Improvements	(\$1,293,063)	(\$538,776)	(\$254,372)	\$284,404
TOTAL NON OPERATING REVENUE (EXPENSES)		(\$817,201)	(\$340,500)	(\$191,212)	\$149,288
CHANGE IN NET POSITION		\$0	(\$469,371)	\$237,793	\$178,088
TOTAL NET POSITION - BEGINNING		\$0		\$29,094,703	
TOTAL NET POSITION - ENDING		\$0		\$29,332,497	

DUNES COMMUNITY DEVELOPMENT DISTRICT

Water and Sewer Fund-Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended February 28, 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	\$108,901	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$531,511
041.300.34300.50000	Sewer Revenue	\$83,767	\$97,666	\$99,674	\$97,823	\$96,641	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$475,572
041.300.34300.76000	Irrigation/Effluent	\$151,494	\$205,344	\$206,364	\$178,741	\$143,936	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$885,878
041.300.34300.10000	Meter Fees	\$4,341	\$1,271	\$4,122	\$1,140	\$1,140	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,014
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	\$131	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$917
041.300.36900.10000	Misc. Income / Penalty	\$1,846	\$2,205	\$4,424	\$1,329	\$2,014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,819
TOTAL OPERATING REVENUES		\$336,939	\$415,707	\$433,918	\$387,385	\$352,762	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,926,711
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	\$380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$570
041.310.51300.34000	Management Fees	\$1,980	\$1,980	\$1,980	\$1,980	\$1,980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,898
041.310.51300.40000	Travel Expenses	\$800	\$800	\$1,163	\$800	\$800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,363
041.310.51300.42000	Postage & Express Mail	\$219	\$429	\$503	\$507	\$180	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,838
041.310.51300.42500	Printing & Mailing Utility Bills	\$1,154	\$1,153	\$0	\$2,257	\$1,148	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,711
041.310.51300.48000	Advertising Legal & Other	\$0	\$854	\$518	\$0	\$678	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,050
041.310.51300.49000	Bank Charges	\$17	\$51	\$154	\$103	\$94	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$419
041.310.51300.49100	Contingencies	\$155	\$349	\$470	\$972	\$242	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,188
041.310.51300.51000	Office Supplies and Equipment	\$974	\$494	\$687	\$1,014	\$723	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,891
041.310.51300.54000	Dues, Licenses & Subscriptions	\$1,176	\$910	\$1,955	\$343	\$3,205	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,589
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	\$88,928	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$441,125
041.310.53600.21000	FICA Taxes	\$6,322	\$5,882	\$5,972	\$6,957	\$6,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31,823
041.310.53600.22000	Pension Plan	\$7,283	\$7,205	\$7,387	\$7,591	\$7,478	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$36,944
041.310.53600.23000	Insurance Benefits (Medical)	\$12,738	\$12,941	\$12,956	\$11,550	\$13,260	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$63,445
041.310.53600.24000	Workers Compensation Insurance	\$4,737	\$1,579	\$1,579	\$1,579	\$1,579	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,052
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	\$4,479	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,821
041.310.53600.41002	Payment Processing Service	\$1,620	\$1,647	\$1,670	\$1,739	\$1,674	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,351
041.310.53600.44000	Equipment Rentals & Leases	\$631	\$643	\$611	\$601	\$1,116	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,601
041.310.53600.45000	Insurance	\$13,033	\$12,837	\$12,837	\$12,837	\$12,837	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$64,382
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	\$117	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,910
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	\$740	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,387
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	\$148,327	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$755,381

DUNES COMMUNITY DEVELOPMENT DISTRICT

Water and Sewer Fund-Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended February 28, 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	\$4,080	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,262
041.320.53600.43000	Electric	\$10,533	\$10,605	\$11,411	\$11,722	\$12,839	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$57,110
041.320.53600.43100	Bulk Water Purchases	\$8	\$6	\$7	\$7	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35
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	\$10,226	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72,922
041.320.53600.46050	Distribution System Maintenance Repair and Eq	\$0	\$3,570	\$1,875	\$2,869	\$2,204	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,519
041.320.53600.52000	Plant Operating Supplies	\$4,185	\$4,311	\$1,811	\$132	\$134	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,573
041.320.53600.52200	Chlorine & Other Chemicals	\$38,287	\$29,922	\$35,078	\$28,684	\$31,356	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$163,328
041.320.53600.61000	Meters New & Replacement	\$0	\$8,499	\$6,429	\$17,700	\$11,250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$43,879
TOTAL WATER SYSTEM		\$84,968	\$72,545	\$70,335	\$67,683	\$72,096	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$367,627
Sewer System														
041.330.53600.34800	Water Quality Testing	\$1,353	\$1,059	\$1,708	\$2,976	\$1,218	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,316
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	\$6,697	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$32,082
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	\$21,221	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$95,550
041.330.53600.46050	Collection System Maintenance Repair and Equip	\$0	\$4,130	\$0	\$37	\$15,621	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,788
041.330.53600.46075	Lift Station Repair and Maintenance	\$0	\$3,482	\$7,550	\$1,395	\$1,098	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,526
041.330.53600.52000	Plant Operating Supplies	\$793	\$4,412	\$664	\$132	\$692	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,693
041.330.53600.52200	Chlorine & Other Chemicals	\$4,857	\$5,336	\$2,141	\$3,456	\$7,226	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,015
TOTAL SEWER SYSTEM		\$46,342	\$56,580	\$30,146	\$51,123	\$53,774	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$237,965
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	\$177	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$66,310
041.340.53600.44000	Equipment Rentals & Leases	\$2,318	\$2,318	\$0	\$0	\$2,318	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,953
041.340.53600.46000	Plant Maintenance Repair and Equipment	\$2,166	\$8,011	\$4,804	\$7,546	\$7,548	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,074
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	\$10,042	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$136,732
OPERATING INCOME (LOSS) BEFORE RESERVES		\$14,004	\$101,140	\$140,448	\$104,891	\$68,523	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$429,005
TOTAL OPERATING EXPENSES		\$322,935	\$314,567	\$293,471	\$282,494	\$284,239	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,497,706
OPERATING INCOME (LOSS)		\$14,004	\$101,140	\$140,448	\$104,891	\$68,523	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$429,005
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	\$26,395	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,395
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	\$6,579	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$36,765
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)	\$32,974	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$191,212)
CHANGE IN NET POSITION		(\$22,451)	\$108,359	\$37,711	\$12,677	\$101,497	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$237,793

DUNES COMMUNITY DEVELOPMENT DISTRICT

Bridge Fund - Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended February 28, 2026

EXPENSE CODE	DESCRIPTION	BRIDGE FUND BUDGET	PRORATED BUDGET THRU 02/28/26	ACTUAL THRU 02/28/26	VARIANCE
OPERATING REVENUES:					
042.300.34900.10000	Toll Collections/Book Sales	\$2,725,000	\$1,135,417	\$1,041,531	(\$93,886)
042.300.36900.10000	Miscellaneous Income	\$35,000	\$14,583	\$37,548	\$22,964
TOTAL OPERATING REVENUES		\$2,760,000	\$1,150,000	\$1,079,078	(\$70,922)
OPERATING EXPENSES					
<i>Administrative</i>					
042.310.51300.31100	Engineering	\$5,000	\$2,083	\$0	\$2,083
042.310.51300.31500	Attorney	\$5,000	\$2,083	\$0	\$2,083
042.310.51300.32200	Annual Audit	\$6,235	\$2,598	\$435	\$2,163
042.310.51300.34000	Management Fees	\$18,129	\$7,554	\$7,554	(\$0)
042.310.51300.49000	Bank Charges	\$3,000	\$1,250	\$2,821	(\$1,571)
042.310.51300.49100	Contingencies	\$5,000	\$2,083	\$948	\$1,135
TOTAL ADMINISTRATIVE		\$42,364	\$17,652	\$11,758	\$5,894
<i>Toll Facility</i>					
042.320.54900.12000	Salaries	\$839,762	\$355,284	\$327,027	\$28,257
042.320.54900.12100	Consulting Fees	\$1,500	\$635	\$0	\$635
042.320.54900.21000	FICA Taxes	\$73,597	\$31,137	\$24,060	\$7,077
042.320.54900.22000	Pension Plan	\$60,394	\$25,551	\$20,773	\$4,779
042.320.54900.23000	Insurance Benefits (Medical)	\$78,361	\$32,650	\$35,783	(\$3,133)
042.320.54900.24000	Workers Compensation Insurance	\$8,871	\$3,696	\$5,887	(\$2,191)
042.320.54900.34300	Contractual Support	\$124,970	\$52,071	\$20,879	\$31,192
042.320.54900.34500	Payroll Processing Fee	\$40,000	\$16,667	\$17,386	(\$719)
042.320.54900.34600	Credit Card Processing Fee	\$58,000	\$24,167	\$35,842	(\$11,675)
042.320.54900.40000	Travel Expenses	\$500	\$208	\$0	\$208
042.320.54900.41000	Telephone	\$15,000	\$6,250	\$6,558	(\$308)
042.320.54900.42500	Printing	\$6,000	\$2,500	\$3,786	(\$1,286)
042.320.54900.43000	Utility Services	\$28,000	\$11,667	\$7,741	\$3,926
042.320.54900.45000	Insurance	\$168,295	\$70,123	\$58,529	\$11,594
042.320.54900.46000	Repairs & Maintenance	\$130,000	\$54,167	\$45,004	\$9,163
042.320.54900.46002	Repairs & Maintenance-Parkway	\$200,000	\$83,333	\$97,779	(\$14,446)
042.320.54900.46100	DOT mandated Bridge Inspection (Required in 2025)	\$0	\$0	\$0	\$0
042.320.54900.51000	Office Supplies	\$6,000	\$2,500	\$0	\$2,500
042.320.54900.52000	Operating Supplies	\$22,000	\$9,167	\$6,685	\$2,482
TOTAL TOLL FACILITY		\$1,861,250	\$781,772	\$713,718	\$68,054
TOTAL OPERATING EXPENSES		\$1,903,613	\$799,424	\$725,476	\$73,948
OPERATING INCOME (LOSS)		\$856,387	\$350,576	\$353,602	\$3,026
NON OPERATING REVENUE (EXPENSES)					
042.300.36900.10200	Non Operating Revenue - Capital Expansion	(\$971,387)	(\$404,745)	\$0	\$404,745
042.300.36100.11000	Interest Income	\$280,000	\$116,667	\$114,233	(\$2,434)
042.320.54900.64000	Capital Improvements	(\$140,000)	(\$58,333)	(\$837,956)	(\$779,623)
042.310.51300.60002	Parkway Capital Expenditures	(\$25,000)	(\$10,417)	\$0	(\$10,417)
TOTAL NON OPERATING REVENUE (EXPENSES)		(\$856,387)	(\$356,828)	(\$723,724)	(\$387,729)
CHANGE IN NET POSITION		\$0	(\$6,252)	(\$370,121)	(\$384,703)
TOTAL NET POSITION - BEGINNING		\$0		\$18,745,161	
TOTAL NET POSITION - ENDING		\$0		\$18,375,040	

DUNES COMMUNITY DEVELOPMENT DISTRICT

Bridge Fund - Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended February 28, 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	\$208,571	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,041,531
042.300.36900.10000	Miscellaneous Income	\$299	\$299	\$35,327	\$1,519	\$103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$37,548
TOTAL OPERATING REVENUES		\$210,241	\$203,965	\$249,988	\$206,210	\$208,674	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,079,078
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	\$290	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$435
042.310.51300.34000	Management Fees	\$1,511	\$1,511	\$1,511	\$1,511	\$1,511	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,554
042.310.51300.49000	Bank Charges	\$484	\$626	\$582	\$591	\$537	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,821
042.310.51300.49100	Contingencies	\$109	\$149	\$318	\$315	\$57	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$948
TOTAL ADMINISTRATIVE		\$2,104	\$2,286	\$2,556	\$2,417	\$2,395	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,758
<u>Toll Facility</u>														
042.320.54900.12000	Salaries	\$62,615	\$67,476	\$63,688	\$69,906	\$63,342	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$327,027
042.320.54900.21000	FICA Taxes	\$4,663	\$4,698	\$4,600	\$5,265	\$4,835	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,060
042.320.54900.22000	Pension Plan	\$3,893	\$4,130	\$4,436	\$4,386	\$3,928	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,773
042.320.54900.23000	Insurance Benefits (Medical)	\$5,142	\$6,887	\$6,415	\$9,258	\$8,080	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,783
042.320.54900.24000	Workers Compensation Insurance	\$2,523	\$841	\$841	\$841	\$841	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,887
042.320.54900.34300	Contractual Support	\$3,253	\$3,955	\$5,659	\$4,009	\$4,003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,879
042.320.54900.34500	Payroll Processing Fee	\$3,640	\$3,447	\$3,165	\$3,687	\$3,447	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,386
042.320.54900.34600	Credit Card Processing Fee	\$7,957	\$7,225	\$6,731	\$7,230	\$6,698	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,842
042.320.54900.40000	Travel Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
042.320.54900.41000	Telephone	\$1,303	\$1,314	\$1,314	\$1,314	\$1,314	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,558
042.320.54900.42500	Printing	\$0	\$1,983	\$0	\$0	\$1,803	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,786
042.320.54900.43000	Utility Services	\$2,934	\$1,091	\$1,197	\$1,346	\$1,172	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,741
042.320.54900.45000	Insurance	\$14,182	\$11,670	\$9,336	\$11,670	\$11,670	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$58,529
042.320.54900.46000	Repairs & Maintenance	\$6,963	\$4,832	\$8,554	\$16,514	\$8,141	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$45,004
042.320.54900.46002	Repairs & Maintenance-Parkway	\$11,533	\$12,213	\$52,644	\$12,627	\$8,762	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$97,779
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	\$1,511	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,685
TOTAL TOLL FACILITY		\$132,767	\$132,312	\$169,614	\$149,479	\$129,547	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$713,718
TOTAL OPERATING EXPENSES		\$134,870	\$134,598	\$172,171	\$151,896	\$131,942	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$725,476
OPERATING INCOME (LOSS)		\$75,371	\$69,367	\$77,818	\$54,314	\$76,732	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$353,602
NON OPERATING REVENUE (EXPENSES)														
042.300.36100.11000	Interest Income	\$25,669	\$34,709	\$38,361	\$5,517	\$9,976	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$114,233
042.320.54900.64000	Capital Improvements	(\$56,216)	(\$499,720)	(\$259,656)	(\$19,872)	(\$2,493)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$837,956)
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)	\$7,483	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$723,724)
CHANGE IN NET POSITION		\$44,824	(\$395,643)	(\$143,477)	\$39,959	\$84,215	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$370,121)

DUNES COMMUNITY DEVELOPMENT DISTRICT

Stormwater Fee Fund - Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended February 28, 2026

EXPENSE CODE	DESCRIPTION	STORMWATER FUND BUDGET	PRORATED BUDGET THRU 02/28/26	ACTUAL THRU 02/28/26	VARIANCE
OPERATING REVENUES:					
043.300.34300.90000	Stormwater Fees	\$469,536	\$195,640	\$197,310	\$1,670
043.300.34300.90000	Stormwater Fees-Outside District)	\$2,700	\$1,125	\$0	(\$1,125)
043.300.36900.10000	Miscellaneous Income	\$0	\$0	\$0	\$0
TOTAL OPERATING REVENUES		\$472,236	\$196,765	\$197,310	\$545
OPERATING EXPENSES					
<u>Administrative</u>					
043.310.51300.31100	Engineering/Software Services	\$25,000	\$10,417	\$0	\$10,417
043.310.51300.31500	Attorney	\$5,000	\$2,083	\$0	\$2,083
043.310.51300.32000	Collection Fees, Uncollectable & Early Payment Discount	\$1,000	\$417	\$0	\$417
043.310.51300.32200	Annual Audit	\$3,440	\$1,433	\$240	\$1,193
043.310.51300.34000	Management Fees	\$10,002	\$4,168	\$4,168	\$0
043.310.51300.35100	Computer Time	\$1,000	\$417	\$0	\$417
043.310.51300.40000	Travel Expenses	\$1,000	\$417	\$363	\$53
043.310.51300.42000	Postage & Express Mail	\$500	\$208	\$0	\$208
043.310.51300.42500	Printing	\$500	\$208	\$0	\$208
043.310.51300.45000	Insurance	\$33,659	\$14,025	\$11,670	\$2,354
043.310.51300.48000	Advertising Legal & Other	\$1,000	\$417	\$0	\$417
043.310.51300.49000	Other Current Charges	\$600	\$250	\$106	\$144
043.310.51300.49100	Contingencies	\$5,000	\$2,083	\$0	\$2,083
043.310.51300.51000	Office Supplies	\$1,000	\$417	\$0	\$417
043.310.51300.54000	Dues, Licenses & Subscriptions	\$1,000	\$417	\$0	\$417
043.320.53600.12000	Salaries	\$110,996	\$46,960	\$43,042	\$3,918
043.320.53600.21000	FICA Taxes	\$10,304	\$4,359	\$3,015	\$1,345
043.320.53600.22000	Pension Expense	\$11,100	\$4,696	\$4,547	\$149
043.320.53600.23000	Health Insurance Benefits	\$14,402	\$6,001	\$7,216	(\$1,215)
043.320.53600.24000	Workers Comp Insurance	\$1,630	\$1,630	\$1,083	\$548
TOTAL ADMINISTRATIVE		\$239,633	\$101,022	\$75,450	\$25,572
<u>Stormwater System Maintenance</u>					
043.320.53600.43000	Electric (7 Aerators)	\$18,000	\$7,500	\$5,776	\$1,724
043.320.53600.46200	Landscaping	\$5,000	\$2,083	\$0	\$2,083
043.320.53600.46500	Lake Maintenance	\$70,000	\$29,167	\$21,576	\$7,591
043.320.53600.46700	Storm Drain System Maintenance	\$60,000	\$25,000	\$7,850	\$17,150
043.320.53600.49300	Repair and Replacement Equipment	\$5,000	\$2,083	\$756	\$1,327
043.320.53600.49200	Repair and Replacement Floating Aerators	\$10,000	\$4,167	\$1,822	\$2,345
043.320.53600.52100	Grass Carp/Fish-Nuisance Removal	\$3,000	\$1,250	\$0	\$1,250
TOTAL STORMWATER SYSTEM MAINTENANCE		\$176,000	\$73,333	\$37,780	\$35,553
TOTAL OPERATING EXPENSES		\$415,633	\$174,355	\$113,231	\$61,125
OPERATING INCOME (LOSS)		\$56,603	\$22,410	\$84,079	\$61,670
<u>NON OPERATING REVENUE (EXPENSES)</u>					
043.300.36900.10200	Non Operating Revenue - Capital Expansion	(\$27,671)	(\$11,530)	\$0	(\$11,530)
043.300.36100.10000	Interest Income	\$21,068	\$8,779	\$11,095	\$2,317
043.320.54900.64000	Capital Improvements	(\$50,000)	(\$20,833)	\$0	\$20,833
043.320.53600.65000	Renewal and Replacement	\$0	\$0	\$0	\$0
TOTAL NON OPERATING REVENUE (EXPENSES)		(\$56,603)	(\$23,584)	\$11,095	\$11,620
CHANGE IN NET POSITION		\$0	(\$1,175)	\$95,174	\$73,290
TOTAL NET POSITION - BEGINNING		\$0		\$762,217	
TOTAL NET POSITION - ENDING		\$0		\$857,391	

DUNES COMMUNITY DEVELOPMENT DISTRICT
Stormwater Fee Fund - Proprietary Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Period Ended February 28, 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	\$39,508	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$197,310
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	\$39,508	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$197,310
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	\$160	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$240
043.310.51300.34000	Management Fees	\$834	\$834	\$834	\$834	\$834	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,168
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	\$2,334	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,670
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	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$106
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	\$8,640	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$43,042
043.320.53600.21000	FICA Taxes	\$601	\$544	\$561	\$652	\$656	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,015
043.320.53600.22000	Pension Expense	\$856	\$856	\$1,117	\$852	\$867	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,547
043.320.53600.23000	Health Insurance Benefits	\$1,309	\$1,299	\$1,299	\$1,802	\$1,507	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,216
043.320.53600.24000	Workers Comp Insurance	\$464	\$155	\$155	\$155	\$155	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,083
TOTAL ADMINISTRATIVE		\$14,935	\$14,558	\$15,512	\$15,249	\$15,196	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$75,450
<u>Stormwater System Maintenance</u>														
043.320.53600.43000	Electric (7 Aerators)	\$572	\$1,102	\$1,501	\$1,211	\$1,390	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,776
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	\$756	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$756
043.320.53600.49200	Repair and Replacement Floating Aerators	\$0	\$0	\$0	\$0	\$1,822	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,822
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	\$3,969	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$37,780
TOTAL OPERATING EXPENSES		\$20,901	\$21,054	\$30,257	\$21,854	\$19,165	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$113,231
OPERATING INCOME (LOSS)		\$18,497	\$18,359	\$9,226	\$17,654	\$20,343	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$84,079
<u>NON OPERATING REVENUE (EXPENSES)</u>														
043.300.36100.10000	Interest Income	\$2,221	\$2,138	\$2,154	\$2,368	\$2,214	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,095
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	\$2,214	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,095
CHANGE IN NET POSITION		\$20,718	\$20,497	\$11,380	\$20,022	\$22,557	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$95,174
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	\$22,557	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$95,174

I.

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
03/03/26	\$12,017.35	\$205.20	\$236.25	\$0.00	\$11,575.90	\$11,575.90	\$11,575.90
	\$434,539.59	\$16,699.32	\$8,356.82	\$0.00	\$409,483.45	\$409,483.45	\$409,483.45

Percent Collected **93.60%**
Balance Due **\$29,725.41**

J.

DUNES COMMUNITY DEVELOPMENT DISTRICT

Check Run Summary For the Period February 1, 2026 - February 28, 2026

<i>Fund</i>	<i>Check Numbers</i>	<i>Amount</i>
General Fund	7095-7101	\$161,413.85
Water and Sewer	21727-21796	\$353,000.54
Bridge Fund	9565-9598	\$189,049.22
Stormwater Fund	198-203	\$60,016.76
<i>Total</i>		<i>\$763,480.37</i>

CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
2/05/26	00218	2/02/26 12580	202602 320-53800-46000	PEST CNTRL SVCS-FEB 2026	*	230.00	
				ABOVE THE REST PEST CONTROL			230.00 007095
2/05/26	00315	2/01/26 14457	202602 320-53800-46200	SVCS FEBRUARY 2026	*	1,800.00	
				LAWN ENFORCEMENT AGENCY INC			1,800.00 007096
2/05/26	00280	2/02/26 8223	202602 310-51300-49100	WEB MAINT FEB 2026	*	146.00	
				VGLOBALTECH			146.00 007097
2/05/26	00141	1/27/26 85951210	202602 320-53800-46000	SVCS FEBRUARY 2026	*	1,134.85	
		1/27/26 85953270	202602 320-53800-46000	SVCS FEBRUARY 2026	*	442.49	
				WM CORPORATE SERVICES INC.			1,577.34 007098
2/12/26	00129	2/10/26 10236	202601 310-51300-31500	SVCS JAN 2026	*	6,562.00	
				CHIUMENTO LAW PLLC			6,562.00 007099
2/12/26	00109	2/01/26 788	202602 310-51300-34000	MGMT FEES FEB 2026	*	885.58	
		2/01/26 788	202602 310-51300-35100	INFORMATION TECHNOLOGY	*	166.67	
		2/01/26 788	202602 310-51300-42000	POSTAGE	*	46.26	
				GOVERNMENTAL MANAGEMENT SERVICES			1,098.51 007100
2/19/26	00030	2/19/26 02192026	202602 300-15100-11000	TXFER EXCESS FUNDS TO SBA	*	150,000.00	
				STATE BOARD OF ADMINISTRATION			150,000.00 007101
TOTAL FOR BANK F						161,413.85	
TOTAL FOR REGISTER						161,413.85	

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
2/05/26	00613	1/29/26	897737	202512 320-53600-34800		*	1,705.00		
			PO# 251863						
		1/29/26	897737	202512 330-53600-34800		*	1,705.00		
			PO# 251863						
		2/01/26	898127	202601 320-53600-34800		*	108.00		
			DRINKING WATER						
		2/01/26	898128	202601 320-53600-34800		*	502.50		
			QTRLY WELLS						
		2/01/26	898129	202601 330-53600-34800		*	1,271.40		
			WASTEWATER						
ADVANCED ENVIRONMENTAL LABORATORIES								5,291.90	021727
2/05/26	00835	1/23/26	5058	202601 320-53600-46000		*	191.75		
			SVCS JANUARY 2026						
		1/23/26	5058	202601 330-53600-46000		*	191.75		
			SVCS JANUARY 2026						
		1/23/26	5058	202601 340-53600-46000		*	191.75		
			SVCS JANUARY 2026						
		1/23/26	5058	202601 300-13100-10000		*	191.75		
			SVCS JANUARY 2026						
		1/23/26	5058	202601 320-53800-46000		*	191.75		
			SVCS JANUARY 2026						
		1/23/26	5058	202601 300-20700-10100		*	191.75		
			SVCS JANUARY 2026						
ALL SEASON HOME SOLUTION LLC								767.00	021728
2/05/26	01789	2/01/26	1DNCWLDP	202601 310-53600-52010		*	1,386.00		
			SUPPLIES						
		2/01/26	11CTL63C	202601 330-53600-46000		*	771.72		
			SUPPLIES						
		2/01/26	17VPHWKT	202601 330-53600-46000		*	972.91		
			SUPPLIES						
		2/01/26	17VPHWKT	202601 330-53600-46000		*	2,057.65		
			SUPPLIES						
AMAZON CAPITAL SERVICES								5,188.28	021729
2/05/26	01847	1/29/26	90254994	202601 310-51300-64009		*	10,700.00		
			SVCS THRU 01/24/2026						
CDM SMITH INC								10,700.00	021730
2/05/26	01714	1/23/26	01558190	202602 310-53600-41000		*	100.26		
			SVCS FEB 2026						
CHARTER COMMUNICATIONS								100.26	021731
2/05/26	00305	1/23/26	22272812	202601 320-53600-43100		*	2.33		
			SVCS JAN 2026						

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
1/23/26		22274294	202601	320	53600	43100				*	2.33		
		SVCS JAN 2026											
1/23/26		2272310	202601	320	53600	43100				*	2.33		
		SVCS JAN 2026											
CITY OF PALM COAST-UTILITY DEPT.												6.99	021732
2/05/26	00112	1/26/26	CD767131	202602	310	53600	52000			*	14.07		
		RENTAL FEB 2026											
CULLIGAN-DAYTONA BEACH												14.07	021733
2/05/26	01265	1/31/26	192112	202601	310	53600	44000			*	32.92		
		COPIER LEASE JAN 2026											
1/31/26		192113	202601	310	53600	44000				*	67.54		
		COPIER LEASE JAN 2026											
1/31/26		192114	202601	310	53600	44000				*	113.11		
		COPIER LEASE JAN 2026											
1/31/26		192115	202601	310	53600	44000				*	46.12		
		COPIER LEASE JAN 2026											
DOCUMENT TECHNOLOGIES												259.69	021734
2/05/26	00013	1/23/26	04682	JA 202601	330	53600	43000			*	114.40		
		SVCS JAN 2026											
1/23/26		49253	JA 202601	330	53600	43000				*	37.11		
		SVCS JAN 2026											
1/23/26		66328	JA 202601	330	53600	43000				*	31.27		
		SVCS JAN 2026											
1/23/26		90108	JA 202601	330	53600	43000				*	31.33		
		SVCS JAN 2026											
1/23/26		90294	JA 202601	330	53600	43000				*	40.05		
		SVCS JAN 2026											
1/23/26		91016	JA 202601	330	53600	43000				*	64.09		
		SVCS JAN 2026											
1/28/26		00180	JA 202601	330	53600	43000				*	47.33		
		SVCS JAN 2026											
1/28/26		01669	JA 202601	330	53600	43000				*	90.36		
		SVCS JAN 2026											
1/28/26		06441	JA 202601	330	53600	43000				*	204.99		
		SVCS JAN 2026											
1/28/26		06618	JA 202601	330	53600	43000				*	67.73		
		SVCS JAN 2026											
1/28/26		06682	JA 202601	330	53600	43000				*	31.48		
		SVCS JAN 2026											
1/28/26		09681	JA 202601	330	53600	43000				*	89.71		
		SVCS JAN 2026											
1/28/26		10476	JA 202601	330	53600	43000				*	32.93		
		SVCS JAN 2026											

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1/28/26		13564	JA 202601	SVCS JAN 2026		340-53600-43000				*	45.76		
1/28/26		31053	JA 202601	SVCS JAN 2026		330-53600-43000				*	33.41		
1/28/26		35422	JA 202601	SVCS JAN 2026		340-53600-43000				*	5,202.97		
1/28/26		38339	JA 202601	SVCS JAN 2026		320-53600-43000				*	11,721.94		
1/28/26		41474	JA 202601	SVCS JAN 2026		330-53600-43000				*	36.77		
1/28/26		54287	JA 202601	SVCS JAN 2026		330-53600-43000				*	1,700.45		
1/28/26		54554	JA 202601	SVCS JAN 2026		330-53600-43000				*	33.17		
1/28/26		64405	JA 202601	SVCS JAN 2026		330-53600-43000				*	35.21		
1/28/26		80187	JA 202601	SVCS JAN 2026		330-53600-43000				*	34.37		
1/28/26		83014	JA 202601	SVCS JAN 2026		330-53600-43000				*	67.88		
1/28/26		89460	JA 202601	SVCS JAN 2026		330-53600-43000				*	3,444.79		
1/28/26		94444	JA 202601	SVCS JAN 2026		330-53600-43000				*	50.83		
FLORIDA POWER & LIGHT CO.											23,290.33	021736	
2/05/26	00057	1/08/26	97646313	202601		330-53600-46000				*	193.84		
		1/16/26	97744363	202601		330-53600-46000				*	141.88		
GRAINGER											335.72	021737	
2/05/26	02108	2/01/26	14450	202602		330-53600-46000				*	647.50		
LAWN ENFORCEMENT AGENCY INC											647.50	021738	
2/05/26	01247	1/28/26	19721225	202602		310-53600-44000				*	167.85		
		1/31/26	19746350	202602		310-53600-44000				*	171.06		
LEAF											338.91	021739	
2/05/26	01138	1/22/26	82589935	202601		320-53600-52200				*	978.73		
NUCO2											978.73	021740	
DUNE -DUNES - SHENNING													

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2/05/26	00688	1/29/26	108320	202601	330	53600	52200		SUPPLIES	*	878.29		
		1/29/26	108320	202601	320	53600	52200		SUPPLIES	*	1,756.59		
ODYSSEY MANUFACTURING COMPANY												2,634.88	021741
2/05/26	02004	1/23/26	INV05057	202601	340	53600	46000		SUPPLIES	*	2,423.84		
SOUTHEAST PUMP SPECIALIST INC												2,423.84	021742
2/05/26	00661	1/31/26	PSINV105	202601	310	51300	54000		ASSESSMENT BILL FY25-26	*	68.93		
SUNSHINE STATE ONE CALL OF FLORIDA												68.93	021743
2/05/26	01767	1/26/26	50374509	202602	310	53600	44000		COPIER LEASE FEB 2026	*	170.00		
WELLS FARGO VENDOR FIN SVCS LLC												170.00	021744
2/12/26	01847	2/10/26	90255959	202512	310	51300	64002		SVC THRU 12/13/25-RO FEED	*	34,482.75		
CDM SMITH INC												34,482.75	021745
2/12/26	00621	1/30/26	73384	202601	310	51300	51000		SUPPLIES	*	279.68		
COASTAL SUPPLIES												279.68	021746
2/12/26	00047	2/10/26	91711400	202601	310	51300	42000		DELIVERIES THRU 01/29/26	*	37.48		
FEDEX												37.48	021747
2/12/26	00382	2/01/26	787	202602	310	51300	34000		MGMT FEES FEB 2026	*	1,979.58		
GOVERNMENTAL MANAGEMENT SERVICES												1,979.58	021748
2/12/26	00123	1/30/26	14852858	202601	320	53600	46000		SUPPLIES	*	91.50		
		1/30/26	14852858	202601	330	53600	46000		SUPPLIES	*	91.50		
		2/04/26	14858702	202602	320	53600	46000		SUPPLIES	*	3,287.00		
		2/04/26	14858702	202602	330	53600	46000		SUPPLIES	*	3,287.00		
HACH COMPANY												6,757.00	021749
2/12/26	00722	2/05/26	037F9723	202602	320	53600	46000		SUPPLIES	*	753.43		
HARRINGTON INDUSTRIAL PLASTICS LLC												753.43	021750

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2/12/26	00515	2/04/26	7325362	202602	320	53600	52200		HAWKINS, INC.	*	4,748.50	4,748.50	021751
2/12/26	01380	1/31/26	303580 D	202512	310	51300	42500		SVCS DEC 2025	*	1,130.54		
		1/31/26	303580 J	202601	310	51300	42500		SVCS JAN 2026	*	1,126.35		
		1/31/26	303580 D	202512	310	51300	42500		SVCS DEC 2025	V	1,130.54		
		1/31/26	303580 J	202601	310	51300	42500		SVCS JAN 2026	V	1,126.35		
									INFOSEND INC			.00	021752
2/12/26	01138	1/31/26	82700054	202601	320	53600	52200		NUCO2	*	1,300.46	1,300.46	021753
2/12/26	00688	2/05/26	109018	202602	330	53600	52200		ODYSSEY MANUFACTURING COMPANY	*	563.04		
		2/05/26	109018	202602	320	53600	52200		SUPPLIES	*	1,126.08		
									STAPLES			633.25	021755
2/12/26	02011	1/25/26	60539426	202601	310	51300	51000		INFOSEND INC	*	143.60		
		1/25/26	60539426	202601	310	51300	51000		SUPPLIES	*	111.52		
		1/25/26	60539426	202601	310	51300	51000		SUPPLIES	*	217.19		
		1/25/26	60539426	202601	310	51300	51000		SUPPLIES	*	160.94		
2/12/26	01380	1/31/26	303580 D	202512	310	51300	42500		ANSWER ALL ANSWERING SERVICE	*	1,130.54		
		1/31/26	303580 J	202601	310	51300	42500		SUPPLIES	*	1,126.35		
									INFOSEND INC			2,256.89	021756
2/19/26	01195	2/18/26	16526	202603	310	51300	54000		ANSWER ALL ANSWERING SERVICE	*	100.00	100.00	021757
									AT&T MOBILITY			539.35	021758

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2/19/26	01265	2/16/26	192365	202602	310	53600	44000		SUPPLIES	*	10.00		
									DOCUMENT TECHNOLOGIES			10.00	021759
2/19/26	02129	2/18/26	02182026	202602	300	34300	30000		REFUND-CRDT BAL CLSD ACCT	*	739.84		
									MALFRID DUTEMPLE			739.84	021760
2/19/26	00047	2/17/26	91804083	202602	310	51300	42000		DELIVERIES THRU 02/10/26	*	51.91		
		2/17/26	91804083	202602	300	13100	10000		DELIVERIES THRU 02/10/26	*	301.43		
		2/17/26	91804083	202602	310	51300	42000		DELIVERIES THRU 02/10/26	*	301.43		
		2/17/26	91804083	202602	300	20700	10100		DELIVERIES THRU 02/10/26	*	301.43		
									FEDEX			353.34	021761
2/19/26	00030	2/11/26	2209614	202602	320	53600	61000		SUPPLIES	*	5,182.00		
									FERGUSON WATERWORKS			5,182.00	021762
2/19/26	00057	2/04/26	97955967	202602	320	53600	46000		SUPPLIES	*	727.71		
		2/05/26	97971283	202602	320	53600	46000		SUPPLIES	*	15.86		
		2/06/26	97996282	202602	320	53600	46000		SUPPLIES	*	385.13		
									GRAINGER			1,128.70	021763
2/19/26	00328	2/10/26	93519974	202602	330	53600	46000		SUPPLIES	*	621.44		
									GRAYBAR ELECTRIC COMPANY INC			621.44	021764
2/19/26	00123	2/10/26	14866623	202602	320	53600	46000		SUPPLIES	*	323.03		
									HACH COMPANY			323.03	021765
2/19/26	00722	2/12/26	037F9844	202602	320	53600	46000		SUPPLIES	*	1,191.55		
									HARRINGTON INDUSTRIAL PLASTICS LLC			1,191.55	021766
2/19/26	00515	2/11/26	7332457	202602	320	53600	52200		SUPPLIES	*	4,867.90		
		2/15/26	7335744	202602	320	53600	52200		SUPPLIES	*	50.00		
									HAWKINS, INC.			4,917.90	021767

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2/19/26	01641	2/18/26	02182026	202602	300	34300	30100		REFUND-CRDT BAL CLSD ACCT	*	35.22		
									HOLLY HILL FUNDING LLC			35.22	021768
2/19/26	02130	1/22/26	INV-0000	202601	340	53600	46000		FENCELINE CLEANUP 01/2026	*	3,525.00		
		1/22/26	INV-0000	202601	330	53600	46000		57 STONE INSTALLED 01/26	*	2,065.00		
		1/28/26	INV-0000	202601	330	53600	46075		ISLAND ESTATES REPAIRS	*	765.00		
									LANDMARK PROFESSIONAL SERVICES INC			6,355.00	021769
2/19/26	01138	2/09/26	82722763	202602	320	53600	52200		CO2 BULK	*	1,339.34		
									NUCO2			1,339.34	021770
2/19/26	02131	2/18/26	02182026	202602	300	34300	30100		REFUND-CRDT BAL CLSD ACCT	*	392.76		
									JAVIER QUINTANA			392.76	021771
2/19/26	00627	2/12/26	18WE1283	202602	330	53600	46000		CONTRACT ENROLLMENT	*	2,000.56		
		2/13/26	18WE1285	202602	330	53600	46000		CONTRACT ENROLLMENT	*	4,686.97		
		2/13/26	18WE1285	202602	330	53600	46050		CONTRACT ENROLLMENT	*	1,848.94		
									RING POWER CORPORATION			8,536.47	021772
2/19/26	00131	2/19/26	02192026	202602	300	15100	10000		TXFER EXCESS FUNDS TO SBA	*	125,000.00		
									STATE BOARD OF ADMINISTRATION			125,000.00	021773
2/26/26	02045	2/23/26	12649	202602	340	53600	46000		PEST CTRL THRU 02/16/26	*	400.00		
		2/23/26	12649	202602	300	13100	10000		PEST CTRL THRU 02/16/26	*	200.00		
		2/23/26	12649	202602	320	53800	46000		PEST CTRL THRU 02/16/26	*	200.00		
		2/23/26	12649	202602	300	20700	10100		PEST CTRL THRU 02/16/26	*	200.00		
									ABOVE THE REST PEST CONTROL LLC			600.00	021774
2/26/26	00381	2/10/26	57231097	202602	330	53600	46000		INSTALL MINI SPLIT	*	6,400.00		
									ALL AMERICAN AIR CONDITIONING			6,400.00	021775

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2/26/26	00835	2/23/26	5060	202602	320-53600-46000			*	191.75		
			SVCS FEB 2026								
2/23/26		2/23/26	5060	202602	330-53600-46000			*	191.75		
			SVCS FEB 2026								
2/23/26		2/23/26	5060	202602	340-53600-46000			*	191.75		
			SVCS FEB 2026								
2/23/26		2/23/26	5060	202602	300-13100-10000			*	191.75		
			SVCS FEB 2026								
2/23/26		2/23/26	5060	202602	320-53800-46000			*	191.75		
			SVCS FEB 2026								
2/23/26		2/23/26	5060	202602	300-20700-10100			*	191.75		
			SVCS FEB 2026								
ALL SEASON HOME SOLUTION LLC										767.00	021776
2/26/26	00278	2/18/26	1012101	202602	320-53600-46050			*	230.33		
			SUPPLIES								
AMERICAN BACKFLOW PRODUCTS CO.										230.33	021777
2/26/26	00988	2/11/26	64890121	202602	310-53600-41000			*	833.73		
			SVCS FEB 2026								
AT&T										833.73	021778
2/26/26	00453	3/01/26	MAR 2026	202603	310-53600-41000			*	100.00		
			CELLPHONE ALLOWANCE 03/26								
CORY BRILL										100.00	021779
2/26/26	01847	2/23/26	90257051	202601	310-51300-64003			*	54,277.25		
			308471-RO FEE PUMP REPLAC								
CDM SMITH INC										54,277.25	021780
2/26/26	01869	2/15/26	01525270	202602	310-53600-41000			*	456.39		
			SVCS FEB 2026								
CHARTER COMMUNICATIONS										456.39	021781
2/26/26	00112	2/19/26	CD792406	202602	310-51300-49100			*	4.32		
			7 OZ FLAT CUPS X 2								
CULLIGAN-DAYTONA BEACH										4.32	021782
2/26/26	01265	2/19/26	192438	202602	310-53600-44000			*	18.98		
			TONER CARTRIDGES								
DOCUMENT TECHNOLOGIES										18.98	021783
2/26/26	00047	2/24/26	91906216	202602	310-51300-42000			*	76.04		
			DELIVERIES THRU 02/19/26								
FEDEX										76.04	021784
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2/26/26	01379	2/15/26	RI107083	202602	310	53600	44000		FP MAILING SOLUTIONS	*	152.28	152.28	021785
			SVCS FEB 2026										
2/26/26	00515	2/18/26	7339221	202602	320	53600	52200		HAWKINS, INC.	*	3,104.80	3,104.80	021786
			SUPPLIES										
2/26/26	02108	2/19/26	14705	202602	340	53600	46000		LAWN ENFORCEMENT AGENCY INC	*	1,645.62	1,645.62	021787
			SVCS 02/12/26 CLEANUP										
2/26/26	00876	2/13/26	3	202601	320	53600	46000		MCKIM & CREED INC	*	529.91	529.91	021788
			SVCS JAN 2026										
		2/13/26	3	202601	330	53600	46000			*	529.91		
			SVCS JAN 2026										
		2/13/26	3	202601	340	53600	46000			*	529.91		
			SVCS JAN 2026										
2/26/26	01689	3/01/26	MAR 2026	202603	310	53600	41000		EARL A.NASH	*	100.00	100.00	021789
			CELLPHONE ALLOWANCE 03/26										
2/26/26	00688	2/12/26	109880	202602	330	53600	52200		ODYSSEY MANUFACTURING COMPANY	*	406.64	406.64	021790
			SUPPLIES										
		2/12/26	109880	202602	320	53600	52200			*	813.28		
			SUPPLIES										
		2/19/26	110458	202602	330	53600	52200			*	435.47		
			SUPPLIES										
		2/19/26	110458	202602	320	53600	52200			*	870.93		
			SUPPLIES										
2/26/26	01171	3/01/26	MAR 2026	202603	310	51300	40000		GREGORY L. PEUGH	*	500.00	500.00	021791
			VEHICLE ALLOWANCE 03/2026										
2/26/26	01245	3/01/26	MAR 2026	202603	310	51300	40000		DAVID C. PONITZ	*	300.00	300.00	021792
			VEHICLE ALLOWANCE 03/2026										
2/26/26	00404	2/20/26	4425	202602	330	53600	46050		TOMOKA CONSTRUCTION SERVICES, INC.	*	11,982.39	11,982.39	021793
			SEWER REPAIR-PO#261901										

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2/26/26	00214	2/18/26	INV00966	202602 320-53600-52000	SUPPLIES	*	99.41		
		2/24/26	INV00971	202602 320-53600-46000	SUPPLIES	*	176.21		
								275.62	021794

2/26/26	01845	2/23/26	11069706	202602 310-53600-52100	FUEL	*	135.23		
								135.23	021795

2/26/26	00862	1/22/26	3556E076	202601 330-53600-46000	SUPPLIES	*	2,023.40		
								2,023.40	021796

							TOTAL FOR BANK D	353,000.54	
							TOTAL FOR REGISTER	353,000.54	

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
2/05/26	00255	2/02/26	12579	202602	320	54900	46000		PEST CNTRL SVCS FEB 2026	*	80.00		
ABOVE THE REST PEST CONTROL												80.00	009565
2/05/26	00252	1/23/26	5059	202601	320	54900	46000		SVCS JAN 2026	*	614.25		
ALL SEASON HOME SOLUTION LLC												614.25	009566
2/05/26	00384	2/01/26	1LHNCQPT	202601	320	54900	52000		SUPPLIES	*	1,354.72		
		2/01/26	1LHNCQPT	202601	300	13100	10000		SUPPLIES	*	511.32		
		2/01/26	1LHNCQPT	202601	310	51300	51000		SUPPLIES	*	100.58		
		2/01/26	1LHNCQPT	202601	330	53600	46000		SUPPLIES	*	143.96		
		2/01/26	1LHNCQPT	202601	330	53600	52000		SUPPLIES	*	131.67		
		2/01/26	1LHNCQPT	202601	340	53600	46000		SUPPLIES	*	135.11		
		2/01/26	1LHNCQPT	202601	300	20700	10000		SUPPLIES	*	511.32		
		2/01/26	177NGMPG	202601	320	54900	46002		SUPPLIES	*	465.59		
AMAZON CAPITAL SERVICES												2,331.63	009567
2/05/26	00416	1/28/26	2024-04-	202601	320	54900	64000		ASPHALT PATCH PO#251756	*	12,817.25		
BESCH AND SMITH CIVIL GROUP INC												12,817.25	009568
2/05/26	00420	2/01/26	INV14534	202602	320	54900	41000		SVCS FEB 2026	*	231.88		
		2/01/26	INV14534	202602	300	13100	10000		SVCS FEB 2026	*	299.00		
		2/01/26	INV14534	202602	310	53600	41000		SVCS FEB 2026	*	299.00		
		2/01/26	INV14534	202602	300	20700	10000		SVCS FEB 2026	*	299.00		
BIGLEAF NETWORKS INC/AVIDBANK												530.88	009569
2/05/26	00173	1/18/26	4873 JAN	202601	320	54900	34300		CC PURCHASES THRU 1/18/26	*	19.98		
		1/18/26	4873 JAN	202601	320	54900	41000		CC PURCHASES THRU 1/18/26	*	359.62		
		1/18/26	4873 JAN	202601	300	13100	10000		CC PURCHASES THRU 1/18/26	*	359.62		

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CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
1/18/26		4873	JAN 2026	01	310-53600-41000		CC PURCHASES THRU 1/18/26	*	359.62		
1/18/26		4873	JAN 2026	01	300-20700-10000		CC PURCHASES THRU 1/18/26	*	359.62-		
BUSINESS CARD										739.22	009570
2/05/26	00132	1/23/26	2271998	01	202601 320-54900-34300		SVCS JAN 2026	*	1,166.86		
CITY OF PALM COAST-UTILITY DEPT.										1,166.86	009571
2/05/26	00101	1/26/26	CD766563	01	202602 320-54900-52000		RENTAL FEB 2026	*	71.50		
CULLIGAN-DAYTONA BEACH										71.50	009572
2/05/26	00353	1/31/26	192116	01	202601 320-54900-34300		COPIER LEASE JAN 2026	*	181.92		
DOCUMENT TECHNOLOGIES										181.92	009573
2/05/26	00254	1/26/26	9976369	01	202512 320-54900-12000		REEMPLOYMENT TAX	*	943.00		
FLORIDA UC FUND										943.00	009574
2/05/26	00014	1/27/26	04979	01	202601 320-54900-43000		SVCS JAN 2026	*	205.65		
1/28/26		02998	JAN 2026	01	202601 320-54900-43000		SVCS JAN 2026	*	312.09		
1/28/26		05950	JAN 2026	01	202601 320-54900-43000		SVCS JAN 2026	*	667.32		
1/28/26		06601	JAN 2026	01	202601 320-54900-43000		SVCS JAN 2026	*	126.49		
1/28/26		07438	JAN 2026	01	202601 320-54900-46002		SVCS JAN 2026	*	38.29		
1/28/26		09639	JAN 2026	01	202601 320-54900-43000		SVCS JAN 2026	*	34.93		
1/28/26		25021	JAN 2026	01	202601 320-54900-46002		SVCS JAN 2026	*	46.81		
1/28/26		56431	JAN 2026	01	202601 320-54900-46002		SVCS JAN 2026	*	45.76		
1/28/26		84435	JAN 2026	01	202601 320-54900-46002		SVS JAN 2026	*	39.52		
FLORIDA POWER & LIGHT CO.										1,516.86	009575
2/05/26	00418	2/01/26	14456	01	202602 320-54900-46002		SVCS FEB 2026	*	7,997.00		
2/01/26		14458	FEB 2026	01	202602 320-54900-46000		SVCS FEB 2026	*	1,100.00		
LAWN ENFORCEMENT AGENCY INC										9,097.00	009576
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2/05/26	00340	2/02/26 25380	202601 320-54900-34300	PROACTIVE IT SVCS 01/2026	*	1,632.90	
		2/02/26 25380	202601 300-13100-10000	PROACTIVE IT SVCS 01/2026	*	1,770.60	
		2/02/26 25380	202601 300-13100-10100	PROACTIVE IT SVCS 01/2026	*	50.00	
		2/02/26 25380	202601 310-51300-49100	PROACTIVE IT SVCS 01/2026	*	50.00	
		2/02/26 25380	202601 300-20700-10000	PROACTIVE IT SVCS 01/2026	*	50.00-	
		2/02/26 25380	202601 310-53600-41000	PROACTIVE IT SVCS 01/2026	*	1,770.60	
		2/02/26 25380	202601 300-20700-10000	PROACTIVE IT SVCS 01/2026	*	1,770.60-	
				MPOWER DATA SOLUTIONS			3,453.50 009577
2/05/26	00318	1/30/26 FL122842	202601 320-54900-46000	MECHANICAL SWEEPING-BRDGS	*	675.00	
		1/30/26 FL122842	202601 320-54900-46002	MECHANICAL SWEEPING-PRKWY	*	300.00	
				USA SERVICES OF FLORIDA, INC.			975.00 009578
2/05/26	00061	1/27/26 85951810	202602 320-54900-46000	SVCS FEB 2026	*	862.97	
				WM CORPORATE SERVICES, INC.			862.97 009579
2/12/26	00376	1/30/26 26011552	202601 320-54900-23000	FSA ADMIN-1/1/26-12/31/26	*	305.59	
		1/30/26 26011552	202601 300-13100-10000	FSA ADMIN-1/1/26-12/31/26	*	305.60	
		1/30/26 26011552	202601 300-13100-10100	FSA ADMIN-1/1/26-12/31/26	*	305.60	
		1/30/26 26011552	202601 300-13100-10300	FSA ADMIN-1/1/26-12/31/26	*	305.60	
		1/30/26 26011552	202601 320-53800-23000	FSA ADMIN-1/1/26-12/31/26	*	305.60	
		1/30/26 26011552	202601 300-20700-10000	FSA ADMIN-1/1/26-12/31/26	*	305.60-	
		1/30/26 26011552	202601 310-53600-23000	FSA ADMIN-1/1/26-12/31/26	*	305.60	
		1/30/26 26011552	202601 300-20700-10000	FSA ADMIN-1/1/26-12/31/26	*	305.60-	
		1/30/26 26011552	202601 320-53600-23000	FSA ADMIN-1/1/26-12/31/26	*	305.60	
		1/30/26 26011552	202601 300-20700-10000	FSA ADMIN-1/1/26-12/31/26	*	305.60-	
				ADMIN AMERICA			1,222.39 009580
				DUNE -DUNES -			
				SHENNING			

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
2/12/26	00396	2/01/26	11365540	202602	320-54900-41000		SVCS FEB 2026	*	375.00		
		2/01/26	11365540	202601	320-54900-41000		SVCS JAN 2026	*	375.00		
CHARTER COMMUNICATIONS										750.00	009581
2/12/26	00145	2/01/26	786	202602	310-51300-34000		MGMT FEES FEB 2026	*	1,510.75		
GOVERNMENTAL MANAGEMENT SERVICES										1,510.75	009582
2/12/26	00180	3/01/26	COM#7039	202603	300-13100-10000		WC FL1 0184401 25-12	*	1,578.92		
		3/01/26	COM#7039	202603	300-13100-10100		WC FL1 0184401 25-12	*	177.51		
		3/01/26	COM#7039	202603	300-13100-10300		WC FL1 0184401 25-12	*	154.67		
		3/01/26	COM#7039	202603	320-54900-24000		WC FL1 0184401 25-12	*	841.07		
		3/01/26	COM#7039	202603	320-53800-24000		WC FL1 0184401 25-12	*	177.51		
		3/01/26	COM#7039	202603	300-20700-10000		WC FL1 0184401 25-12	*	177.51-		
		3/01/26	COM#7039	202603	310-53600-24000		WC FL1 0184401 25-12	*	1,578.92		
		3/01/26	COM#7039	202603	300-20700-10000		WC FL1 0184401 25-12	*	1,578.92-		
		3/01/26	COM#7039	202603	310-53600-24000		WC FL1 0184401 25-12	*	154.67		
		3/01/26	COM#7039	202603	300-20700-10000		WC FL1 0184401 25-12	*	154.67-		
PREFERRED GOVERNMENTAL INSURANCE TS										2,752.17	009583
2/12/26	00154	2/06/26	89328089	202603	300-13100-10000		INS MARCH 2026	*	15,023.88		
		2/06/26	89328089	202603	300-13100-10100		INS MARCH 2026	*	1,496.16		
		2/06/26	89328089	202603	320-54900-23000		INS MARCH 2026	*	7,135.15		
		2/06/26	89328089	202603	300-13100-10300		INS MARCH 2026	*	1,294.98		
		2/06/26	89328089	202603	320-53800-23000		INS MARCH 2026	*	1,496.16		
		2/06/26	89328089	202603	300-20700-10000		INS MARCH 2026	*	1,496.16-		
		2/06/26	89328089	202603	310-53600-23000		INS MARCH 2026	*	15,023.88		

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CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
2/06/26		89328089	202603	300-20700-10000					*	15,023.88-		
		INS MARCH 2026										
2/06/26		89328089	202603	320-53600-23000					*	1,294.98		
		INS MARCH 2026										
2/06/26		89328089	202603	300-20700-10000					*	1,294.98-		
		INS MARCH 2026										
UNITED HEALTHCARE											24,950.17	009584
2/19/26	00375	2/03/26	06440630	202602	320-54900-41000				*	347.07		
		SVCS FEB 2026										
CHARTER COMMUNICATIONS											347.07	009585
2/19/26	00353	2/12/26	192355	202602	320-54900-34300				*	18.65		
		SUPPLIES-CARTRIDGES										
DOCUMENT TECHNOLOGIES											18.65	009586
2/19/26	00153	2/16/26	13	202601	320-54900-64000				*	5,560.20		
		SVCS JANUARY 2026										
KISINGER CAMPO & ASSOCIATES CORP.											5,560.20	009587
2/19/26	00395	2/15/26	1169281-	202603	300-13100-10000				*	1,068.06		
		INS MARCH 2026										
2/15/26		1169281-	202603	300-13100-10100					*	111.58		
		INS MARCH 2026										
2/15/26		1169281-	202603	300-13100-10300					*	101.66		
		INS MARCH 2026										
2/15/26		1169281-	202603	320-54900-23000					*	548.65		
		INS MARCH 2026										
2/15/26		1169281-	202603	320-53800-23000					*	111.58		
		INS MARCH 2026										
2/15/26		1169281-	202603	300-20700-10000					*	111.58-		
		INS MARCH 2026										
2/15/26		1169281-	202603	310-53600-23000					*	1,068.06		
		INS MARCH 2026										
2/15/26		1169281-	202603	300-20700-10000					*	1,068.06-		
		INS MARCH 2026										
2/15/26		1169281-	202603	320-53600-23000					*	101.66		
		INS MARCH 2026										
2/15/26		1169281-	202603	300-20700-10000					*	101.66-		
		INS MARCH 2026										
PRINCIPAL LIFE INSURANCE COMPANY											1,829.95	009588
2/19/26	00248	2/16/26	18WE1287	202602	320-54900-46000				*	2,000.56		
		CONTRACT ENROLLMENT										
RING POWER CORPORATION											2,000.56	009589
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2/19/26	00193	2/19/26 02192026	202602 300-15100-11000	TXFER EXCESS FUNDS TO SBA	*	100,000.00	
				STATE BOARD OF ADMINISTRATION			100,000.00 009590
2/19/26	00318	2/17/26 FL122845	202602 320-54900-46000	MECHANICAL SWEEPING-BRDGS	*	675.00	
		2/17/26 FL122845	202602 320-54900-46002	MECHANICAL SWEEPING-PRKWY	*	300.00	
				USA SERVICES OF FLORIDA, INC.			975.00 009591
2/26/26	00410	2/11/26 94752711	202601 320-54900-34300	SVCS THRU 02/10/26	*	742.59	
				ACC BUSINESS			742.59 009592
2/26/26	00252	2/23/26 5061	202602 320-54900-46000	SVCS FEB 2026	*	614.25	
				ALL SEASON HOME SOLUTION LLC			614.25 009593
2/26/26	00173	2/18/26 4873 FEB	202602 320-54900-34300	PURCHASES THRU 02/18/26	*	19.98	
		2/18/26 4873 FEB	202602 320-54900-41000	PURCHASES THRU 02/18/26	*	359.55	
		2/18/26 4873 FEB	202602 300-13100-10000	PURCHASES THRU 02/18/26	*	3,300.46	
		2/18/26 4873 FEB	202602 310-51300-54000	PURCHASES THRU 02/18/26	*	2,940.91	
		2/18/26 4873 FEB	202602 310-51300-41000	PURCHASES THRU 02/18/26	*	359.55	
		2/18/26 4873 FEB	202602 300-20700-10000	PURCHASES THRU 02/18/26	*	3,300.46	
				BUSINESS CARD			3,679.99 009594
2/26/26	00022	2/19/26 02192026	202602 320-54900-52000	REIMB-PETTY CASH-02/19/26	*	413.39	
				CASH			413.39 009595
2/26/26	00382	2/19/26 4859 FEB	202602 310-51300-49100	CC PURCHASES THRU 2/19/26	*	590.12	
		2/19/26 4859 FEB	202602 300-20700-10000	CC PURCHASES THRU 2/19/26	*	590.12	
		2/19/26 4859 FEB	202602 320-54900-46000	CC PURCHASES THRU 2/19/26	*	1,842.00	
		2/19/26 4859 FEB	202602 320-54900-34300	CC PURCHASES THRU 2/19/26	*	264.63	
		2/19/26 4859 FEB	202602 300-13100-10100	CC PURCHASES THRU 2/19/26	*	590.12	

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CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
2/19/26		4859 FEB 202602	300-13100-10000		CC PURCHASES THRU 2/19/26	*	1,220.24	
2/19/26		4859 FEB 202602	310-51300-49100		CC PURCHASES THRU 2/19/26	*	237.71	
2/19/26		4859 FEB 202602	310-53600-41000		CC PURCHASES THRU 2/19/26	*	58.10	
2/19/26		4859 FEB 202602	310-51300-54000		CC PURCHASES THRU 2/19/26	*	94.88	
2/19/26		4859 FEB 202602	310-51300-42000		CC PURCHASES THRU 2/19/26	*	14.83	
2/19/26		4859 FEB 202602	310-51300-51000		CC PURCHASES THRU 2/19/26	*	136.94	
2/19/26		4859 FEB 202602	310-51300-48000		CC PURCHASES THRU 2/19/26	*	677.78	
2/19/26		4859 FEB 202602	300-20700-10000		CC PURCHASES THRU 2/19/26	*	1,220.24-	
CHASE CARD SERVICES								3,916.99 009596
2/26/26	00367	2/19/26 96794590	202603 300-13100-10000		INS MARCH 2026	*	1,132.12	
		2/19/26 96794590	202603 300-13100-10100		INS MARCH 2026	*	94.16	
		2/19/26 96794590	202603 320-54900-23000		INS MARCH 2026	*	386.81	
		2/19/26 96794590	202603 300-13100-10300		INS MARCH 2026	*	90.23	
		2/19/26 96794590	202603 320-53800-23000		INS MARCH 2026	*	94.16	
		2/19/26 96794590	202603 300-20700-10000		INS MARCH 2026	*	94.16-	
		2/19/26 96794590	202603 310-53600-23000		INS MARCH 2026	*	1,132.12	
		2/19/26 96794590	202603 300-20700-10000		INS MARCH 2026	*	1,132.12-	
		2/19/26 96794590	202603 320-53600-23000		INS MARCH 2026	*	90.23	
		2/19/26 96794590	202603 300-20700-10000		INS MARCH 2026	*	90.23-	
HUMANA HEALTH PLAN INC								1,703.32 009597
2/26/26	00377	2/23/26 11070493	202602 320-54900-46000		FUEL	*	75.65	
		2/23/26 11070493	202602 300-13100-10000		FUEL	*	604.29	
		2/23/26 11070493	202602 310-53600-52100		FUEL	*	604.29	

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		2/23/26	11070493 202602 300-20700-10000 FUEL	WEX BANK (RACETRAC)	*	604.29-	
							679.94 009598
TOTAL FOR BANK E						189,049.22	
TOTAL FOR REGISTER						189,049.22	

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
2/05/26	00005	1/28/26	00560	JA	202601	320-53600-43000	SVCS JAN 2026	*	254.26		
		1/28/26	03229	JA	202601	320-53600-43000	SVCS JAN 2026	*	43.90		
		1/28/26	22538	JA	202601	320-53600-43000	SVCS JAN 2026	*	239.17		
		1/28/26	74516	JA	202601	320-53600-43000	SVCS JAN 2026	*	642.77		
		1/28/26	84228	JA	202601	320-53600-43000	SVCS JAN 2026	*	30.80		
FLORIDA POWER & LIGHT CO										1,210.90	000198
2/05/26	00004	1/31/26	93352		202601	320-53600-46500	AQUATIC SVCS JAN 2026	*	5,394.00		
FUTURE HORIZONS INC										5,394.00	000199
2/12/26	00003	2/01/26	785		202602	310-51300-34000	MGMT FEES FEB 2026	*	833.50		
GOVERNMENTAL MANAGEMENT SERVICES										833.50	000200
2/19/26	00004	2/16/26	93522		202602	320-53600-49300	REPAIRS FEB 2026	*	756.47		
		2/16/26	93523		202602	320-53600-49200	REPAIRS FEB 2026	*	772.47		
FUTURE HORIZONS INC										1,528.94	000201
2/19/26	00001	2/19/26	02192026		202602	300-15100-10000	TXFER EXCESS FUNDS TO SBA	*	50,000.00		
STATE BOARD OF ADMINISTRATION										50,000.00	000202
2/26/26	00004	2/16/26	93524		202602	320-53600-49200	MAINT/REPAIRS FEB 2026	*	1,049.42		
FUTURE HORIZONS INC										1,049.42	000203
TOTAL FOR BANK S									60,016.76		
TOTAL FOR REGISTER									60,016.76		