

Dunes
Community Development District

May 8, 2026

Dunes Community Development District Agenda

Friday
May 8, 2026
9:30 a.m.

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

Audit Committee Meeting

- I. Call to Order
- II. Review and Ranking of Proposals for Audit Services
- III. Other Business
- IV. Adjournment

Board of Supervisors Meeting

- I. Roll Call
- II. Minutes
 - A. Approval of the Minutes of the April 10, 2026 Meeting
- III. Audience Comments
- IV. Reports and Discussion Items
 - B. Consideration of Resolution 2026-03, Approving the Proposed Budget for Fiscal Year 2027 and Setting a Public Hearing Date
 - 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
 - C. Engineer's Report
- Manager
 - Bridge Report for April
 - D. Additional Budget Items Report
 - E. Report on the Number of Registered Voters (2,880)
 - Reminder of the Upcoming General Election

VI. Supervisors' Requests and Audience Comments

VII. Financial Reports

F. Balance Sheet & Income Statement

G. Assessment Receipts Schedule

H. Approval of Check Register

VIII. Next Scheduled Meeting: June 12, 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, April 10, 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
Daniel Laughlin	District Representative
Michael Chiumento	District Counsel
Dave Ponitz	District Utilities Manager
Sam Cullum <i>by Zoom</i>	KCA
Fathy Abdalla <i>by Zoom</i>	KCA
Brian Porter <i>by Zoom</i>	CDM Smith
KC Cole <i>by Zoom</i>	CDM Smith
Tom Schevtchuk <i>by Zoom</i>	CDM Smith

The following is a summary of the discussions and actions taken at the April 10, 2026 meeting.

FIRST ORDER OF BUSINESS

Roll Call

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

SECOND ORDER OF BUSINESS

Minutes

A. Approval of the Minutes of the March 13, 2026 Meeting

Mr. Crahan provided a correction to the minutes.

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

B. Acceptance of the Minutes of March 13, 2026 Audit Committee Meeting

On MOTION by Mr. DeMatteis seconded by Mr. DeGiovanni with all in favor the March 13, 2026 audit committee meeting minutes were accepted as presented.

THIRD ORDER OF BUSINESS

Audience Comments

There being none, the next item followed.

FOURTH ORDER OF BUSINESS

Reports and Discussion Items

C. Discussion of Master Metered Communities and Rate Analysis

Mr. Porter reminded the board that two years ago, CDM Smith provided a rate projection analysis for the next several years with a proposed rate schedule. The board decided to approve rates on an annual basis. Previously, the proposed rates for 2027 were a 9.5% increase for water and wastewater, a 9.5% increase on the base charge for reclaimed, and no increase on the commodity rate for residential and master meter reclaimed. The golf course rates were proposed to increase over a three-year period to bring them back to 50% of the forecasted residential rates. The largest drivers of these rate increases are increased annual utility costs and the forecasted capital projects to the Dunes CDD community water and sewer utilities. For fiscal year 2027, there is \$2.78 million projected to be spent on capital projects. Previously, the Board considered borrowing \$1.8 million from the bridge fund for the project to replace the reverse osmosis feed pumps project with the intent to pay it back over 20 years.

The Board’s direction was to proceed with the incremental increase of the golf course commodity and base rates from fiscal years 2026 through 2028 and to evaluate an increase of the Ocean Hammock Golf Course base rate to align with the Hammock Dunes Golf Course base rate over the next 3 years from fiscal years 2027 through 2029. Additionally, the Board directed the evaluation to also consider adjusting the Ocean Hammock Golf Course commodity tier volume limits to align with the Hammock Dunes Golf Course commodity rate over the same period.

Additionally, Mr. Peugh will speak with some local banks as a secondary option should immediate funding be needed.

Mr. Cole, with CDM Smith, as directed by the Board, provided a presentation on a comparison evaluation of typical residential lots and equivalent residential master meter unit

reclaimed monthly bills. The Board's consensus was to keep the master metered community reclaimed rates as structured and to not attempt to make adjustments to align with residential lot rates.

The Board directed existing rates for water, wastewater, and reclaimed services to be further evaluated as part of the 2026 Rate Study for proposed increases in fiscal year 2027, based on the planned annual increase from the 2024 Rate Study plus inflation increases applied to the reclaimed commodity rates for residential and master meter accounts. Golf courses rates will be further evaluated as proposed during the 2025 Rate Study plus the Board proposed changes to align Ocean Hammock Golf Course and Hammock Dunes Golf Course reclaimed base and commodity rates.

D. Consideration of SunPass Integration Proposal

Mr. Peugh presented data from the current year and from the previous year regarding traffic delays resulting from the inability of the 4-way stop to pass the volume of traffic. There were two delays in March of 2024 and no delays in March of 2025. The recently completed improvements to the intersection have markedly improved the flow of traffic through the 4-way stop.

Mr. Peugh reminded the Board that a study was previously done regarding converting the existing toll plaza from a manual tolling operation to All-Electronic Tolling (AET) and conversion to AET was recommended as it would result in lower long-term operating costs. That earlier study stated that it would take three years to see a return on investment. The updated study in the Board Packet increased the return on investment period to four years.

Mr. Cullum and Mr. Abdalla of KCA presented their fee reduced proposal (from approximately \$741,000 to approximately \$689,000) for the design of the AET improvements and answered various questions regarding the mechanics of how the integration into SunPass would be performed as well as how the canopy would be removed.

<p>On MOTION by Mr. White seconded by Mr. Porter with all in favor the proposal from Kissinger Campo for engineering services related to the design of an All-Electronic Tolling system totaling \$689,189 was approved.</p>
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Old Business

- The board asked how the Florida Prime yield rate correlated to the Federal Reserve interest.
 - The Florida Prime yield closely follows the Federal Reserve rate because it must offer a competitive rate to governmental investors.
- It was requested that the CDs maturing in June be discussed as to whether the monies should be reinvested or made available for projects.
 - The Board was provided with a list of the CDs in question. This item will be included on the June agenda for discussion.
- Mr. Crahan requested European Village be contacted to find out when they need to receive the CDD's licensing fee for budgeting purposes.
 - European Village simply responded asking for the agreement when it is available. Mr. Crahan suggested notifying them in June and reminding them of the requirement to submit proof of insurance.
- The Board requested that Mr. Peugh prepare a rebuttal to the Palm Coast Observer article regarding the gates installed at European Village.
 - This was done.

Discussion of the Golf Tournament at Hammock Beach

Mr. Peugh relayed a request to the Board from the Flagler County Sheriff and emergency responders to shut down Camino Del Mar during the tournament to force vehicles up Jungle Hut to turn. The Sheriff's Office was informed they would need to make a formal request to the board.

Discussion of Stormwater Utility

Mr. Peugh reported that he was working on the assessment roll that will be submitted to the county. Mr. White reported that the easement for the county had been obtained and requested Mr. Peugh pursue having the county finish cleaning the Western mosquito ditch adjacent to Ocean Oaks Lane.

Discussion of Bridge Accident Mediation

Mr. Peugh reported that a verbal agreement has been reached for a sum of \$65,000

Discussion of Bridge / Intersection

There being nothing further to report, the next item followed.

FIFTH ORDER OF BUSINESS

Staff Reports

Attorney

Mr. Chiumento reported that the continuing engineering services contracts have been completed for 11 of the 15 engineering firms that proposed.

E. Engineer's Report

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

Manager

F. Bridge Report

Mr. Peugh reported the following data:

- Vehicle trips were up about 2%, and revenue was up 0.5% from March of 2025.
- There are 29,622 accounts.
- There are 18,400 web users.
- There were \$37,123 in credit card transactions.
- There were 421 new bridge pass accounts added.
- There were 755 accounts closed in March for a total of \$11,330.29

Miscellaneous Items

Mr. Peugh reported 30 residential water over capacity letters were sent out. Of the 30, 13 have been rescinded due to customers providing documentation of leaks or other conditions for excess use of water.

G. Additional Budget Items Report

Included on the additional budget items report were SBR controls parts for \$8,989, RO Membrane autopsy for \$6,000, backhoe repairs for \$7,591.76 and phytoplankton analysis for

\$3,010. Additionally, a faulty 45-degree bend at 42 Ocean Ridge Boulevard was fixed for a total of \$11,982.39.

Mr. Porter asked about a recent repair near the Hammock Dunes south gate near La Costa.

Mr. Peugh responded that he would add the repair to the report.

Next, Mr. Peugh informed the Board that a replacement for the Utilities Manager position has been found and should be coming on board in June.

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

Mr. Crahan reminded the board members to complete their Form 1 and ethics training which is due July 2026.

Follow Up-Items

- 1. The Board questioned as to whether the grant funds were recorded in the budget under non-operating revenue. The budget notes state that it is a transfer from Surplus funds and not grant (FEMA) related.**
- 2. Inquiry was made regarding need for pursuing line of credit for future short term monetary needs. Mr. Mossing contacted various banks and found the fees to obtain and maintain a line of credit significant enough to wait until the line of credit is actually needed to obtain it.**
- 3.**

SEVENTH ORDER OF BUSINESS

Financial Reports

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

Copies of the financial statements as of February 28, 2026 were included in the agenda package for the Board's review along with a copy of the check register totaling \$763,480.37.

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

EIGHTH ORDER OF BUSINESS

Next Scheduled Meeting: May 8, 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. Porter seconded by Mr. DeGiovanni with all in favor the meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

B.



RESOLUTION 2026-03

A RESOLUTION APPROVING THE DUNES COMMUNITY DEVELOPMENT DISTRICT'S PROPOSED BUDGETS FOR FISCAL YEAR 2027 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW

WHEREAS, the District Manager has heretofore prepared and submitted to the Board the proposed General Fund Budget and Enterprise Fund Budgets for Fiscal Year 2027; and

WHEREAS, the Board of Supervisors has considered said proposed budgets and desires to set the required public hearing thereon;

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

1. The General Fund Budget and Enterprise Fund Budgets proposed by the District Manager for Fiscal Year 2027 are hereby approved as the basis for conducting a public hearing to adopt said budgets.

2. A public hearing on said approved budgets is hereby declared and set for the following date, hour and place:

Date: August 14, 2026 Hour: 9:30 AM

Place: The Dunes CDD's Administrative Office
101 Jungle Hut Road
Palm Coast, FL or Alternately a Zoom meeting if
allowed by a Proclamation by the Governor

Notice of this public hearing shall be published in the manner prescribed in Florida Law.

Adopted this 8th day of May 2026.

Gary Crahan, Chairman

Gregory L. Peugh, Secretary

Fiscal Year 2027 Budget



May 8, 2026

**Dunes
Community Development District**

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Dunes

Community Development District

General Fund

Expense Code	Description	Actuals thru 9/30/2025	Adopted Budget FY 2026	Actual Thru 3/31/2026	Projected Next 6 Months	Total Projected 9/30/2026	Proposed Budget FY 2027
REVENUES							
001.300.31900.10000	Maintenance Assessments	\$378,305	\$464,265	\$443,626	\$20,639	\$464,265	\$464,265
TOTAL REVENUES		\$378,305	\$464,265	\$443,626	\$20,639	\$464,265	\$464,265
EXPENDITURES							
Administrative							
001.310.51300.11000	Supervisor Fees	\$11,200	\$14,000	\$5,800	\$6,000	\$11,800	\$14,000
001.310.51300.21000	FICA Expense	\$857	\$1,071	\$444	\$459	\$903	\$1,071
001.310.51300.31100	Engineering/ Software Services	\$12,005	\$15,000	\$7,052	\$7,052	\$14,105	\$15,000
001.310.51300.31500	Attorney	\$19,514	\$25,000	\$21,902	\$21,902	\$43,805	\$25,000
001.310.51300.32000	Collection Fees, Uncollectable & Early Payment Discount	\$19,456	\$21,000	\$25,274	\$413	\$25,686	\$21,000
001.310.51300.32200	Annual Audit	\$5,615	\$3,655	\$255	\$3,230	\$3,485	\$3,655
001.310.51300.34000	Management Fees	\$10,805	\$10,627	\$5,313	\$5,313	\$10,627	\$10,627
001.310.51300.35100	Computer Time	\$1,050	\$2,000	\$1,000	\$1,000	\$2,000	\$2,000
001.310.51300.40000	Travel Expenses	\$0	\$1,000	\$447	\$447	\$893	\$1,000
001.310.51300.42000	Postage & Express Mail	\$3,326	\$5,000	\$1,807	\$1,807	\$3,614	\$5,000
001.310.51300.42500	Printing	\$1,809	\$2,500	\$655	\$655	\$1,310	\$2,500
001.310.51300.45000	Insurance ##	\$30,599	\$33,659	\$14,040	\$14,040	\$28,080	\$33,659
001.310.51300.48000	Advertising Legal & Other	\$5,866	\$2,000	\$135	\$135	\$270	\$2,000
001.310.51300.49000	Bank Charges	\$462	\$1,000	\$142	\$142	\$284	\$1,000
001.310.51300.49100	Contingencies	\$7,050	\$9,000	\$4,591	\$4,591	\$9,182	\$9,000
001.310.51300.51000	Office Supplies	\$629	\$2,000	\$403	\$403	\$806	\$2,000
001.310.51300.54000	Dues, Licenses & Subscriptions	\$0	\$1,000	\$195	\$195	\$390	\$1,000
001.320.53800.12000	Salaries	\$133,647	\$127,368	\$62,869	\$62,869	\$125,739	\$127,368
001.320.53800.12100	Consulting Fees	\$0	\$1,500	\$0	\$1,500	\$1,500	\$1,500
001.320.53800.21000	FICA Taxes	\$10,091	\$11,807	\$4,527	\$4,527	\$9,055	\$11,807
001.320.53800.22000	Pension Expense	\$12,107	\$12,737	\$5,796	\$5,796	\$11,592	\$12,737
001.320.53800.23000	Health Insurance Benefits #	\$16,175	\$16,526	\$9,929	\$9,929	\$19,857	\$16,526 #
001.320.53800.24000	Workers Comp Insurance	\$1,693	\$1,871	\$1,503	\$1,503	\$3,007	\$1,871
ADMINISTRATIVE		\$303,956	\$321,321	\$174,079	\$153,909	\$327,988	\$321,321

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Community Development District

General Fund

Expense Code	Description	Actuals thru 9/30/2025	Adopted Budget FY 2026	Actual Thru 3/31/2026	Projected Next 6 Months	Total Projected 9/30/2026	Proposed Budget FY 2027
General System Maintenance							
001.320.53800.46000	Building Maintenance	\$57,938	\$35,000	\$16,358	\$16,358	\$32,716	\$35,000
001.320.53800.46200	Landscaping	\$52,467	\$40,000	\$10,878	\$10,878	\$21,756	\$40,000
001.320.53800.46300	Tree & Shrub Removal	\$2,750	\$2,500	\$0	\$2,500	\$2,500	\$2,500
001.320.53800.49300	Repair and Replacement Equipment	\$0	\$500	\$0	\$500	\$500	\$500
001.320.53800.49200	Reserves	\$0	\$0	\$0	\$0	\$0	\$0
001.320.53800.64002	Consultant Fees	\$0	\$0	\$0	\$0	\$0	\$0
GENERAL SYSTEM MAINTENANCE		\$113,155	\$78,000	\$27,236	\$30,236	\$57,473	\$78,000
TOTAL EXPENDITURES		\$417,111	\$399,321	\$201,316	\$184,145	\$385,461	\$399,321
EXCESS REVENUES (EXPENDITURES)		(\$38,806)	\$64,944	\$242,310	(\$163,506)	\$78,804	\$64,944
Non Operating Revenue (Expenditures)							
001.300.36100.11000	Interest Income	\$4,434	\$3,482	\$1,463	\$3,000	\$4,463	\$3,482
001.300.36900.10200	Non Operating Revenue - from Gen Fund Surplus Accour	\$0	(\$33,426)	\$0	(\$18,467)	(\$18,467)	(\$33,426)
001.320.53800.64000	Capital Improvements (<i>See Capital Improvements</i>)	\$0	(\$35,000)	(\$30,305)	\$0	(\$30,305)	(\$35,000)
001.310.51300.64001	Contribution to Reserves	\$0	\$0	\$0	\$0	\$0	\$0
001.300.38100.10000	Transfer from Water & Sewer Fund Surplus Account	\$0	\$0	\$0	\$0	\$0	\$0
001.300.38100.10000	Transfer from Bridge Fund Surplus Account	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL NON OPERATING REVENUE (EXPENSES)		\$4,434	(\$64,944)	(\$28,842)	(\$15,467)	(\$44,309)	(\$64,944)
NET EXCESS REVENUES AND NON OPERATING REVENUES (EXPENSES AND NON OPERATING EXPENSES)		(\$34,372)	\$0	\$213,468	(\$178,972)	\$34,496	\$0

BUDGET HIGHLIGHTS FY 2027

1. # 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.
2. ## Liability Insurance premium is an estimate, but it should be very close to the final cost.
4. ### Represents amount of prior year funds required to balance budget.

Dunes

Community Development District

Water and Sewer Fund

Expense Code	Description	Actuals thru 9/30/2025	Adopted Budget FY 2026	Actual Thru 3/31/2026	Projected Next 6 Months	Total Projected 9/30/2026	Proposed Budget FY 2027
OPERATING REVENUES							
041.300.34300.30000	Water Revenue	\$1,201,174	\$1,432,225	\$636,999	\$653,298	\$1,290,297	\$1,432,225
041.300.34300.50000	Sewer Revenue	\$1,075,798	\$1,194,059	\$570,851	\$586,937	\$1,157,789	\$1,194,059
041.300.34300.76000	Irrigation/Effluent	\$1,840,057	\$2,277,799	\$1,034,330	\$1,030,331	\$2,064,661	\$2,277,799
041.300.34300.10000	Meter Fees	\$48,377	\$25,000	\$21,573	\$3,427	\$25,000	\$25,000
041.300.34300.10100	Connection Fees - W, S & I	\$27,720	\$23,000	\$19,500	\$3,500	\$23,000	\$23,000
041.300.36900.10000	CPC Effluent Agreement	\$40	\$72,000	\$0	\$72,000	\$72,000	\$72,000
041.300.34900.10200	Backflow Preventor/Misc.	\$3,098	\$2,504	\$1,572	\$1,572	\$3,144	\$2,504
041.300.33700.30000	Grant Income	\$0	\$0	\$26,395	\$0	\$26,395	\$0
041.300.36900.10000	Misc. Income / Penalty	\$24,614	\$20,000	\$12,906	\$12,906	\$25,813	\$20,000
TOTAL REVENUES		\$4,220,879	\$5,046,588	\$2,324,126	\$2,363,972	\$4,688,098	\$5,046,588
OPERATING EXPENSES							
Administrative							
041.310.51300.31100	Engineering	\$36,133	\$50,000	\$0	\$25,000	\$25,000	\$50,000
041.310.51300.31500	Attorney	\$280	\$10,000	\$1,288	\$8,712	\$10,000	\$10,000
041.310.51300.32200	Annual Audit	\$7,355	\$8,170	\$570	\$7,220	\$7,790	\$8,170
041.310.51300.34000	Management Fees	\$24,311	\$23,755	\$11,877	\$11,877	\$23,755	\$23,755
041.310.51300.40000	Travel Expenses	\$14,291	\$16,000	\$5,163	\$5,163	\$10,327	\$16,000
041.310.51300.42000	Postage & Express Mail	\$4,175	\$4,000	\$2,060	\$2,060	\$4,121	\$4,000
041.310.51300.42500	Printing & Mailing Utility Bills	\$15,200	\$15,000	\$6,852	\$6,852	\$13,704	\$15,000
041.310.51300.48000	Advertising Legal & Other	\$2,360	\$3,000	\$2,566	\$2,566	\$5,132	\$3,000
041.310.51300.49000	Bank Charges	\$176	\$1,000	\$477	\$477	\$954	\$1,000
041.310.51300.49100	Contingencies	\$8,927	\$7,000	\$2,279	\$2,279	\$4,557	\$7,000
041.310.51300.51000	Office Supplies and Equipment	\$12,393	\$13,000	\$4,563	\$4,563	\$9,125	\$13,000
041.310.51300.54000	Dues, Licenses & Subscriptions	\$12,869	\$15,000	\$7,737	\$7,737	\$15,475	\$15,000
041.310.51300.54200	Permits Fees WTP & WWTP	\$6,600	\$8,000	\$4,600	\$3,400	\$8,000	\$8,000
041.310.51300.55000	Land Leases & Easement Fees	\$14,857	\$14,000	\$0	\$14,000	\$14,000	\$14,000
041.310.53600.12000	Salaries Including Overtime	\$1,168,383	\$1,133,760	\$528,526	\$528,526	\$1,057,052	\$1,133,760
041.310.53600.12100	Consulting Fees	\$0	\$1,500	\$0	\$0	\$0	\$1,500
041.310.53600.21000	FICA Taxes	\$88,191	\$104,194	\$38,396	\$38,396	\$76,792	\$104,194
041.310.53600.22000	Pension Plan	\$92,979	\$113,376	\$44,317	\$44,317	\$88,633	\$113,376
041.310.53600.23000	Insurance Benefits (Medical)#	\$130,862	\$147,104	\$78,634	\$78,634	\$157,269	\$147,104 #
041.310.53600.24000	Workers Compensation Insurance	\$14,931	\$16,653	\$13,373	\$13,373	\$26,746	\$16,653
041.310.53600.25000	Unemployment Benefits	\$0	\$500	\$0	\$0	\$0	\$500
041.310.53600.32480	Bad Debt Expense	\$0	\$500	\$0	\$0	\$0	\$500
041.310.53600.41000	Telephone/IT Support	\$59,294	\$62,000	\$27,511	\$27,511	\$55,022	\$62,000
041.310.53600.49001	Payment Processing Service	\$18,140	\$18,000	\$9,969	\$9,969	\$19,937	\$18,000
041.310.53600.44000	Equipment Rentals & Leases	\$11,484	\$10,000	\$4,311	\$4,311	\$8,623	\$10,000
041.310.53600.45000	Insurance ##	\$168,295	\$185,125	\$77,220	\$77,220	\$154,439	\$185,125
041.310.53600.46100	Repair and Maintenance for Vehicles	\$33,323	\$20,000	\$4,838	\$4,838	\$9,677	\$20,000
041.310.53600.52000	Supplies/Equipment General	\$2,053	\$4,000	\$1,945	\$1,945	\$3,889	\$4,000
041.310.53600.52055	Uniforms/Supplies/Services	\$22,635	\$20,000	\$15,844	\$0	\$15,844	\$20,000
041.310.53600.52100	Fuel for Vehicles	\$12,347	\$16,000	\$5,133	\$5,133	\$10,266	\$16,000
041.310.53600.52000	Tools	\$2,142	\$4,000	\$1,766	\$1,766	\$3,532	\$4,000
041.310.53600.54100	Training & Education	\$4,754	\$6,000	\$962	\$3,500	\$4,462	\$6,000
ADMINISTRATIVE		\$1,989,736	\$2,050,637	\$902,777	\$941,346	\$1,844,123	\$2,050,637

Dunes

Community Development District

Water and Sewer Fund

Expense Code	Description	Actuals thru 9/30/2025	Adopted Budget FY 2026	Actual Thru 3/31/2026	Projected Next 6 Months	Total Projected 9/30/2026	Proposed Budget FY 2027
Water System							
041.320.53600.34800	Water Quality Testing	\$25,992	\$25,000	\$15,977	\$15,977	\$31,954	\$25,000
041.320.53600.43000	Electric	\$129,904	\$149,000	\$69,478	\$69,478	\$138,955	\$149,000
041.320.53600.43100	Bulk Water Purchases	\$2,655	\$20,000	\$42	\$42	\$84	\$20,000
041.320.53600.44000	Equipment Rentals & Leases	\$0	\$500	\$0	\$500	\$500	\$500
041.320.53600.46000	Plant Maintenance Repair and Equipment	\$246,148	\$260,000	\$107,197	\$107,197	\$214,393	\$260,000
041.320.53600.46050	Distribution System Maintenance Repair and Equ	\$59,615	\$50,000	\$13,878	\$13,878	\$27,756	\$50,000
041.320.53600.52000	Plant Operating Supplies	\$14,445	\$23,000	\$10,651	\$10,651	\$21,301	\$23,000
041.320.53600.52200	Chlorine & Other Chemicals	\$347,054	\$385,250	\$194,246	\$194,246	\$388,491	\$385,250
041.320.53600.61000	Meters New & Replacement	\$34,113	\$60,000	\$43,879	\$43,879	\$87,758	\$60,000
WATER SYSTEM		\$859,925	\$972,750	\$455,346	\$455,846	\$911,193	\$972,750
Sewer System							
041.330.53600.34800	Water Quality Testing	\$16,662	\$28,000	\$9,640	\$9,640	\$19,280	\$28,000
041.330.53600.34900	Sludge Disposal	\$82,179	\$190,000	\$58,584	\$58,584	\$117,167	\$190,000
041.330.53600.43000	Electric	\$77,580	\$115,000	\$38,259	\$38,259	\$76,517	\$115,000
041.330.53600.44000	Equipment Rentals & Leases	\$0	\$500	\$0	\$500	\$500	\$500
041.330.53600.46000	Plant Maintenance Repair and Equipment	\$215,217	\$190,000	\$111,954	\$111,954	\$223,908	\$190,000
041.330.53600.46050	Collection System Maintenance Repair and Equip	\$18,445	\$25,000	\$19,788	\$19,788	\$39,577	\$25,000
041.330.53600.46075	Lift Station Repair and Maintenance	\$45,613	\$50,000	\$16,036	\$16,036	\$32,072	\$50,000
041.330.53600.52000	Plant Operating Supplies	\$4,725	\$12,000	\$6,815	\$6,815	\$13,630	\$12,000
041.330.53600.52200	Chlorine & Other Chemicals	\$53,158	\$50,000	\$56,509	\$56,509	\$113,018	\$50,000
SEWER SYSTEM		\$513,579	\$660,500	\$317,585	\$318,085	\$635,670	\$660,500
Irrigation System							
041.340.53600.34800	Water Quality Testing	\$0	\$500	\$0	\$500	\$500	\$500
041.340.53600.43000	Electric	\$66,287	\$70,000	\$31,056	\$31,056	\$62,111	\$70,000
041.340.53600.43300	Effluent (Reclaimed Water) Purchases	\$222,962	\$220,000	\$66,394	\$66,394	\$132,787	\$220,000
041.340.53600.44000	Equipment Rentals & Leases	\$20,229	\$35,000	\$10,187	\$10,187	\$20,375	\$35,000
041.340.53600.46000	Plant Maintenance Repair and Equipment	\$159,334	\$140,000	\$33,508	\$33,508	\$67,017	\$140,000
041.340.53600.46050	Distribution System Maintenance Repair and Equ	\$46,455	\$30,000	\$15,395	\$15,395	\$30,791	\$30,000
041.340.53600.61000	Meters New & Replacement	\$3,471	\$50,000	\$2,696	\$2,696	\$5,393	\$50,000
IRRIGATION SYSTEM		\$518,739	\$545,500	\$159,237	\$159,737	\$318,973	\$545,500
TOTAL EXPENSES		\$3,881,979	\$4,229,387	\$1,834,944	\$1,875,014	\$3,709,958	\$4,229,387

Dunes

Community Development District

Water and Sewer Fund

Expense Code	Description	Actuals thru 9/30/2025	Adopted Budget FY 2026	Actual Thru 3/31/2026	Projected Next 6 Months	Total Projected 9/30/2026	Proposed Budget FY 2027
EXCESS REVENUES (EXPENDITURES)		\$338,900	\$817,201	\$489,182	\$488,958	\$978,140	\$817,201
Non-Operating Revenue (Expenses)							
041.300.36100.10000	Interest Income	\$101,901	\$60,000	\$44,443	\$44,443	\$88,886	\$60,000
041.300.36900.10200	Non Operating Revenue - from W&S Surplus Acc	\$398,318	\$437,862	\$0	\$226,037	\$226,037	\$437,862
041.310.51300.64000	Capital Improvements (See Capital Improvemen	(\$846,293)	(\$1,293,063)	(\$489,849)	(\$803,214)	(\$1,293,063)	(\$1,293,063)
041.300.22300.10000	Connection Fees - (W/S paid to HDOA)	\$0	(\$22,000)	\$0	\$0	\$0	(\$22,000)
041.300.33700.30000	Grant Income -Hurricane Nicole	\$7,175	\$0	\$0	\$0	\$0	\$0
041.310.51300.64001	Contribution to Reserves	\$0	\$0	\$0	\$0	\$0	\$0
041.300.58100.10000	Contribution to General Fund	\$0	\$0	\$0	\$0	\$0	\$0
NON-OPERATING REVENUES (EXPENSES)		(\$338,900)	(\$817,201)	(\$445,406)	(\$532,734)	(\$978,140)	(\$817,201)
NET OPERATING AND NON OPERATING REVENUES (OPERATING AND NON OPERATING EXPENSES)		\$0	\$0	\$43,776	(\$43,776)	\$0	\$0

NOTES:

Dunes
Community Development District

Bridge Fund

Expense Code	Description	Actuals thru 9/30/2025	Adopted Budget FY 2026	Actual Thru 3/31/2026	Projected Next 6 Months	Total Projected 9/30/2026	Proposed Budget FY 2026
OPERATING REVENUES							
042.300.34900.10000	Toll Collections	\$2,694,406	\$2,725,000	\$1,302,897	\$1,400,683	\$2,703,580	\$2,725,000
042.300.36900.10000	Miscellaneous	\$31,348	\$35,000	\$37,895	\$37,895	\$75,790	\$35,000
TOTAL REVENUES		\$2,725,754	\$2,760,000	\$1,340,792	\$1,438,578	\$2,779,370	\$2,760,000
OPERATING EXPENSES							
Administrative							
042.310.51300.31100	Engineering	\$16,628	\$5,000	\$0	\$5,000	\$5,000	\$5,000
042.310.51300.31500	Attorney	\$0	\$5,000	\$0	\$5,000	\$5,000	\$5,000
042.310.51300.32200	Annual Audit	\$6,665	\$6,235	\$435	\$5,510	\$5,945	\$6,235
042.310.51300.34000	Management Fees	\$18,908	\$18,129	\$9,065	\$9,065	\$18,129	\$18,129
042.310.51300.49000	Bank Charges	\$3,638	\$3,000	\$3,426	\$3,426	\$6,851	\$3,000
042.310.51300.49100	Contingencies	\$995	\$5,000	\$1,159	\$1,159	\$2,319	\$5,000
ADMINISTRATIVE		\$46,834	\$42,364	\$14,085	\$29,160	\$43,244	\$42,364
Operating Expenses - Toll Facility							
042.320.54900.12000	Salaries Including Overtime	\$774,984	\$839,762	\$388,431	\$388,431	\$776,862	\$839,762
042.320.54900.12100	Consulting Fee	\$0	\$1,500	\$0	\$0	\$0	\$1,500
042.320.54900.15000	open	\$0	\$0	\$0	\$0	\$0	\$0
042.320.54900.21000	FICA Taxes	\$58,609	\$73,597	\$28,747	\$28,747	\$57,494	\$73,597
042.320.54900.22000	Pension Plan	\$48,919	\$60,394	\$24,766	\$24,766	\$49,531	\$60,394
042.320.54900.23000	Insurance Benefits (Medical) #	\$79,453	\$78,361	\$43,863	\$43,863	\$87,726	\$78,361 #
042.320.54900.24000	Workers Compensation Insurance	\$8,235	\$8,871	\$7,124	\$7,124	\$14,247	\$8,871
042.320.54900.34300	Contractual Support	\$118,168	\$124,970	\$25,009	\$25,009	\$50,019	\$124,970
042.320.54900.34500	Payroll Processing Fee	\$39,537	\$40,000	\$20,597	\$20,597	\$41,195	\$40,000
042.320.54900.34600	Credit Card Processing Fee	\$87,842	\$58,000	\$42,626	\$42,626	\$85,252	\$58,000
042.320.54900.40000	Travel Expenses	\$0	\$500	\$0	\$0	\$0	\$500
042.320.54900.41000	Telephone	\$14,191	\$15,000	\$7,918	\$7,918	\$15,836	\$15,000
042.320.54900.42500	Printing	\$2,998	\$6,000	\$3,786	\$3,786	\$7,571	\$6,000
042.320.54900.43000	Utility Services	\$25,089	\$28,000	\$8,861	\$8,861	\$17,722	\$28,000
042.320.54900.45000	Insurance ##	\$152,996	\$168,295	\$70,200	\$70,200	\$140,400	\$168,295
042.320.54900.45001	Insurance Claims	\$0	\$0	\$0	\$0	\$0	\$0
042.320.54900.46000	Repairs & Maintenance	\$92,775	\$130,000	\$52,355	\$52,355	\$104,710	\$130,000
042.320.54900.46002	Repairs & Maintenance-Parkway	\$281,219	\$200,000	\$131,657	\$131,657	\$263,315	\$200,000
042.320.54900.46100	DOT mandated Bridge Inspection (<i>Required in 2025</i>)	\$30,399	\$0	\$0	\$0	\$0	\$0
042.320.54900.51000	Office Supplies	\$4,739	\$6,000	\$78	\$78	\$155	\$6,000
042.320.54900.52000	Operating Supplies	\$19,919	\$22,000	\$8,227	\$8,227	\$16,454	\$22,000
OPERATING EXPENSES		\$1,840,072	\$1,861,250	\$864,245	\$864,245	\$1,728,490	\$1,861,250
TOTAL EXPENSES		\$1,886,906	\$1,903,613	\$878,329	\$893,404	\$1,771,734	\$1,903,613

Dunes
Community Development District

Bridge Fund

Expense Code	Description	Actuals thru 9/30/2025	Adopted Budget FY 2026	Actual Thru 3/31/2026	Projected Next 6 Months	Total Projected 9/30/2026	Proposed Budget FY 2026
EXCESS REVENUES (EXPENDITURES)		\$822,141	\$856,387	\$462,463	\$545,173	\$1,007,636	\$856,387
<i>Non Operating Revenue (Expenses)</i>							
042.300.36100.11000	Interest Income	\$475,596	\$280,000	\$125,201	\$125,201	\$250,402	\$280,000
042.300.36900.10200	Non Operating Revenue - from Bridge Surplus Account ##	\$467,639	(\$971,387)	\$0	(\$402,867)	(\$402,867)	(\$971,387)
042.320.54900.64000	Capital Improvements	(\$1,765,375)	(\$140,000)	(\$855,172)	\$0	(\$855,172)	(\$140,000)
042.300.38100.10000	Transfer to General Fund	\$0	\$0	\$0	\$0	\$0	\$0
042.310.51300.64002	Parkway Capital Expenditures	\$0	(\$25,000)	\$0	\$0	\$0	(\$25,000)
TOTAL NON OPERATING REVENUE (EXPENSES)		(\$822,140)	(\$856,387)	(\$729,971)	(\$277,665)	(\$1,007,636)	(\$856,387)
NET EXCESS REVENUES AND NON OPERATING REVENUES (EXPENSES AND NON OPERATING EXPENSES)		\$0	(\$0)	(\$267,508)	\$267,508	\$0	\$0

BUDGET HIGHLIGHTS FY 2027

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.
4. ### Represents amount of prior year funds required to balance budget.

NOTES:

Dunes

Community Development District

Stormwater Fund

Expense Code	Description	Actuals thru 9/30/2025	Adopted Budget FY 2026	Actual Thru 3/31/2026	Projected Next 6 Months	Total Projected 9/30/2026	Proposed Budget FY 2027
REVENUES							
043.300.34300.90000	Stormwater Fees	\$469,563	\$469,536	\$236,893	\$117,714	\$354,607	\$469,536
043.300.34300.10000	Stormwater Assessment (Outside District)	\$2,813	\$2,700	\$0	\$2,700	\$2,700	\$2,700
043.300.36900.10043	Misc. Income / Penalty	\$0	\$0	\$0	\$0	\$0	\$0
043.300.38100.10000	Transfer to General Fund	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES		\$472,376	\$472,236	\$236,893	\$120,414	\$357,307	\$472,236
EXPENDITURES							
Administrative							
043.310.51300.31100	Engineering/ Software Services	\$15,343	\$25,000	\$0	\$1,000	\$1,000	\$25,000
043.310.51300.31500	Attorney	\$1,373	\$5,000	\$0	\$5,000	\$5,000	\$5,000
043.310.51300.32000	Collection Fees, Uncollectable & Early Payment Discount	\$0	\$1,000	\$0	\$0	\$0	\$1,000
043.310.51300.32200	Annual Audit	\$5,365	\$3,440	\$240	\$3,040	\$3,280	\$3,440
043.310.51300.34000	Management Fees	\$5,513	\$10,002	\$5,001	\$5,001	\$10,002	\$10,002
043.310.51300.35100	Computer Time	\$0	\$1,000	\$0	\$0	\$0	\$1,000
043.310.51300.40000	Travel Expenses	\$0	\$1,000	\$363	\$363	\$727	\$1,000
043.310.51300.42000	Postage & Express Mail	\$0	\$500	\$0	\$0	\$0	\$500
043.310.51300.42500	Printing	\$0	\$500	\$0	\$0	\$0	\$500
043.310.51300.45000	Insurance ##	\$30,599	\$33,659	\$14,004	\$14,004	\$28,009	\$33,659
043.310.51300.48000	Advertising Legal & Other	\$0	\$1,000	\$0	\$0	\$0	\$1,000
043.310.51300.49000	Bank Charges	\$175	\$600	\$155	\$155	\$310	\$600
043.310.51300.49100	Contingencies	\$1,774	\$5,000	\$0	\$0	\$0	\$5,000
043.310.51300.51000	Office Supplies	\$0	\$1,000	\$0	\$0	\$0	\$1,000
043.310.51300.54000	Dues, Licenses & Subscriptions	\$0	\$1,000	\$0	\$0	\$0	\$1,000
043.320.53600.12000	Salaries	\$111,402	\$110,996	\$51,870	\$51,870	\$103,740	\$110,996
043.320.53600.12100	Consulting Fees	\$0	\$1,500	\$0	\$0	\$0	\$1,500
043.320.53600.21000	FICA Taxes	\$8,389	\$10,304	\$3,686	\$3,686	\$7,371	\$10,304
043.320.53600.22000	Pension Expense	\$11,330	\$11,100	\$5,433	\$5,433	\$10,865	\$11,100
043.320.53600.23000	Health Insurance Benefits #	\$14,113	\$14,402	\$8,718	\$8,718	\$17,435	\$14,402 #
043.320.53600.24000	Workers Comp Insurance	\$1,526	\$1,630	\$1,310	\$1,310	\$2,620	\$1,630
ADMINISTRATIVE		\$206,902	\$239,633	\$90,780	\$99,580	\$190,360	\$239,633

Dunes

Community Development District

Stormwater Fund

Expense Code	Description	Actuals thru 9/30/2025	Adopted Budget FY 2026	Actual Thru 3/31/2026	Projected Next 6 Months	Total Projected 9/30/2026	Proposed Budget FY 2027
Stormwater System Maintenance							
043.320.53600.43000	Electric (7 Aerators)	\$13,504	\$18,000	\$7,207	\$7,207	\$14,413	\$18,000
043.320.53600.46200	Landscaping	\$0	\$5,000	\$0	\$5,000	\$5,000	\$5,000
043.320.53600.46500	Lake Maintenance	\$65,165	\$70,000	\$21,576	\$21,576	\$43,152	\$70,000
043.320.53600.46700	Storm Drain System Maintenance	\$37,317	\$60,000	\$7,850	\$52,150	\$60,000	\$60,000
043.320.53600.49300	Repair and Replacement Equipment	\$8,288	\$5,000	\$756	\$2,500	\$3,256	\$5,000
043.320.53600.49200	Repair and Replacement Floating Aerators	\$0	\$10,000	\$0	\$2,500	\$2,500	\$10,000
043.320.53600.52100	Grass Carp/Fish-Nuisance Removal	\$2,550	\$3,000	\$0	\$3,000	\$3,000	\$3,000
043.320.53600.49200	Contingency	\$6,402	\$5,000	\$3,587	\$3,587	\$7,173	\$5,000
STORMWATER MAINTENANCE SYSTEM		\$133,225	\$176,000	\$40,976	\$97,519	\$138,495	\$176,000
TOTAL EXPENDITURES		\$340,127	\$415,633	\$131,755	\$197,099	\$328,854	\$415,633
EXCESS REVENUES (EXPENSES)		\$132,250	\$56,603	\$105,138	(\$76,685)	\$28,453	\$56,603
Non Operating Revenue (Expenses)							
043.300.36100.11000	Interest Income	\$22,436	\$21,068	\$13,486	\$13,486	\$26,972	\$21,068
043.300.36900.10200	Non Operating Revenue - from SW Surplus Account##	\$0	(\$27,671)	\$0	\$0	(\$5,424)	(\$27,671)
043.320.53600.64000	Capital Improvements (See Capital Improvements List)	(\$12,993)	(\$50,000)	\$0	(\$50,000)	(\$50,000)	(\$50,000)
TOTAL NON OPERATING REVENUE (EXPENSES)		\$9,443	(\$56,603)	\$13,486	(\$36,514)	(\$28,452)	(\$56,603)
NET EXCESS REVENUES AND NON OPERATING REVENUES (EXPENSES AND NON OPERATING EXPENSES)		\$141,693	(\$0)	\$118,623	(\$113,199)	\$0	(\$0)

BUDGET HIGHLIGHTS FY 2027

1. See Capital Improvements List.
2. ## Represents amount of prior year funds required to balance budget.

NOTES:

**DUNES COMMUNITY DEVELOPMENT DISTRICT
EMPLOYEE SCHEDULE FY 2027**

2026 - 2027

Name	Position	FT/PT	Adopted Previous FY					Eligible For Ins. - I, Ret. - R	Estim. Weekly Hours	Estim. Annual Wage	Annual Budget Distribution			
			Anniv. Date	Current Rate	Date Due	Pay Raise Amt.	New Rate				Utility	General Fund	Bridge	Stormwater
Alvarado, Maribel	W/WWW, OM	FTE	4/9/2007	3,703.41	4/26	222.20	3,925.61	I,R	1	102,076	56,142	20,415	20,415	5,104
Myers, Antonio	WWW	FT	3/19/2025	25.00	1/26	1.50	26.50	I,R	40	55,120	55,120			
Earl Nash	W/WWW, PS	FTE	9/20/2021	4,864.68	9/25	291.88	5,156.56	I,R	1	134,082	134,082			
Morales, Tracy	Admin. Assist.	FT	7/6/2016	21.61	7/26	1.30	22.91	I,R	40	47,632	26,198	11,908	4,763	4,763
Ricci, Linda	Admin. Assist.	FT	2/10/2021	21.65	2/26	1.30	22.95	I,R	32	38,168	20,992	9,542	3,817	3,817
Brill, Cory	WWW, FS	FTE	2/21/2006	4,754.20	5/26	285.25	5,039.45	I,R	1	131,014	78,608	13,101	19,652	19,652
Mendonsa, Justin	WWW	FT	4/27/2016	35.38	4/25	2.12	37.50	I,R	40	78,000	58,500	7,800		11,700
Huckle, Chris	WWW	FT	7/14/2000	28.92	7/25	1.74	30.65	I,R	40	63,752	47,814	6,375		9,563
Oakes, Jason	WWW	FT	9/27/2021	26.50	10/25	1.59	28.09	I,R	40	58,448	58,448			
Ridnour, Jordan	WWW	FT	5/13/2025	24.00	4/25	1.44	25.44	I,R	40	52,936	52,936			
Peugh, Gregory	Dist. Mgr.	FTE	8/21/2017	8,407.67	8/25	504.46	8,912.13	I,R	1	231,715	115,858	23,172	69,515	23,172
Hamilton, Justin	WWW	FT	6/13/2022	23.89	6/25	1.43	25.32	I,R	40	52,676	47,408	5,268		
David Poinitz	Utility Mgr	FTE	8/10/2018	6,497.40	8/25	389.84	6,887.24	I,R	1	179,068	134,301	17,907	8,953	17,907
Scheiding, Robert	WWW	FT	4/11/2025	24.25	4/26	1.46	25.71	I,R	40	53,456	53,456			
Schellhammer, Donald	Electrician	FT	9/20/2024	41.87	9/26	2.51	44.38	I,R	40	92,300	92,300			
McMillen, Austin	WWW	FT	11/14/2016	31.20	10/25	1.87	33.07	I,R	40	68,796	51,597	6,880		10,319
OVERTIME AND SPECIAL PAY FOR BRIDGE AND WATER/WASTEWATER										90,000	50,000	5,000	30,000	5,000
Barnes, Jennifer	Toll Coll.	PT	5/13/2025	15.50	10/25	2.00	17.50		8	7,280			7,280	
Miller, Caroline	Toll Coll.	FT	11/17/2020	20.29	10/25	2.99	23.28	I,R	40	48,412			48,412	
Bryant, Susan	Toll Coll.	PT	11/9/2022	16.44	10/25	1.59	18.03		24	22,516			22,516	
Faber, Fred	Toll Coll.	FT	7/11/2024	17.97	10/25	2.72	20.69	I,R	40	43,056			43,056	
Cheseldine, Ann	Toll Coll.	PT	9/9/2014	21.46	10/25	2.07	23.53		8	9,776			9,776	
Borer, Alan	Toll Coll.	PT	2/6/2024	15.97	10/25	1.53	17.50		8	7,280			7,280	
DeFranco, Charles	Toll Coll.	FT	6/25/2019	20.90	10/25	3.08	23.98	I,R	40	49,868			49,868	
Forsythe, Frank	Toll Coll.	PT	10/26/2023	15.97	10/25	1.53	17.50		16	14,560			14,560	
Friedberg, Alan	Toll Coll.	PT	11/9/2021	17.45	10/25	1.68	19.13		16	15,912			15,912	
Hagenberg, William	Toll Coll.	PT	1/21/2003	31.62	10/25	2.92	34.54		16	28,756			28,756	
Dewey, Randy	Toll Coll.	PT	3/24/2025	15.50	10/25	3.56	19.06		8	7,904			7,904	
Hylton, Leonardo	Toll Coll.	FT	8/18/2017	24.32	10/25	1.46	25.78	I,R	40	53,612			53,612	
Keith, Dee	Toll Coll.	FT	4/24/2019	22.41	10/25	2.80	25.21	I,R	40	52,416			52,416	
Lumbra, Michael	Bridge Mgr.	FT	11/28/2016	3,484.56	7/26	209.07	3,693.63	I,R	1	96,034			96,034	
Hubbard, Sabena	Toll Coll.	PT	6/24/2024	15.97	10/25	1.53	17.50		24	21,840			21,840	
Munroe, Gary	Toll Coll.	PT	2/2/2024	15.97	10/25	1.53	17.50		8	7,280			7,280	
Oberle, Raymond	Toll Coll.	PT	11/8/2012	22.76	10/25	2.20	24.96		16	20,748			20,748	
Open	Toll Coll.	PT		15.50	10/25	2.00	17.50		16	14,560			14,560	
Schaefer, Alan	Toll Coll.	PT	2/1/2024	15.97	10/25	1.53	17.50		8	7,280			7,280	
Gaboriau, Andre	Toll Coll.	PT	7/12/2024	15.97	10/25	1.53	17.50		16	14,560			14,560	
Theodorakis, Gretchen	Toll Coll.	PT	5/24/2023	16.44	10/25	1.59	18.03		16	14,976			14,976	
Open	Toll Coll.	PT		15.50	10/25	2.00	17.50		8	7,280			7,280	
Urban, Jessica	Asst. Br Mgr	FT	2/13/2023	26.82	10/25	1.61	28.43	I,R	40	59,124			59,124	
Vardakas, Harry	Toll Coll.	PT	8/24/2020	17.97	10/25	1.73	19.70		13	13,312			13,312	
Wisniewski, Michael	Toll Coll.	FT	6/2/2022	19.34	10/25	1.97	21.31	I,R	40	44,304			44,304	

FY 2027 Budget assumes all highlighted employees receive an increase at inception of fiscal year.

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

510
Total Year \$2,211,886 \$1,133,760 \$127,368 \$839,762 \$110,996

Percent of Total		
Retirement Contribution	\$197,607	Percent
WWW Budget	113,376	57%
Bridge Budget	60,394	31%
General Fund	12,737	6%
Stormwater Fund	11,100	6%
Subtotal=	\$197,607	100%
Employees Covered by Med. Ins.	23	
WWW Budget	17	
Bridge Budget	6	

Budgeted weekly hours Bridge 549

Employee Classification for Worker Compensation Insurance (No Overtime included)

Waterworks Operations	840,580	
Clerical office		694,694
Bridge Operations		586,612
Total=	2,121,886	

**DCDD FY 2027
CAPITAL IMPROVEMENTS**

WATER AND SEWER BUDGET		
		Cost
Current FY Capital Improvements:		
W-1 RO FEED PUMP DESIGN		\$ 188,062.50
W-2 RO FEED PUMP CONSTRUCTION/CEI		\$ 780,000.00
W-3 Pump Station Rehabilitation Approximately 1 every year (\$175,000 per PS)		\$ 175,000.00
W-4 Vehicle Replacements		\$ -
W-5 RO Building Beam Repairs		\$ 50,000.00
W-6 Train 2 Filter Rehab		\$ 100,000.00
W-7		
Current FY Capital Improvements Total=		\$ 1,293,062.50
Next 5 Years Capital Improvements		
W-A SEE DETAILED CIP		
Next 5 Years Capital Improvements Total=		\$ -

**DCDD FY 2027
CAPITAL IMPROVEMENTS**

BRIDGE BUDGET		
Current FY Capital Improvements:		Cost
B-1	Vehicle Replacements	\$ 140,000.00
B-2		
Current FY Capital Improvements Total=		\$ 140,000.00
Next 5 Years Capital Improvements		
B-A	Signalization Construction/Engineering/CEI	\$ 2,010,000.00
B-B	Potential switch to Sunpass Type System	TBD
B-C	Replace Parkway/Bridge Lights	TBD
B-D	Vehicle/Equipment Replacement next 5 years	\$ -
Next 5 Years Capital Improvements Total=		\$ 2,010,000.00

**DCDD FY 2027
CAPITAL IMPROVEMENTS**

GENERAL FUND BUDGET		
Current FY Capital Improvements:		Cost
G-1	Server	\$ 35,000.00
Current FY Capital Improvements Total=		\$ 35,000.00
Next 5 Years Capital Improvements		
G-A	Office Carpet Replacement	\$ 10,000.00
G-B	Conference Room Chairs	\$ 4,000.00
G-C	Conference Room Furniture	\$ 6,000.00
Next 5 Years Capital Improvements Total=		\$ 20,000.00

**DCDD FY 2027
CAPITAL IMPROVEMENTS**

STORMWATER FUND BUDGET		
Current FY Capital Improvements:		Cost
S-1	Cleaning and Televising the System	\$ 50,000.00
S-2		
Current FY Capital Improvements Total=		\$ 50,000.00
<hr/>		
Next 5 Years Capital Improvements		
S-A	Cleaning and Televising the System	\$ 250,000.00
Next 5 Years Capital Improvements Total=		\$ 250,000.00

DUNES COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET ASSESSMENT SUMMARY
FY 2027
COUNTY TAX YEAR 2026

	PHASE	\$
MAINTENANCE ASSESSMENT	464,265	
TRANSFERS IN	0	
	0	
TOTAL REVENUES	464,265	
SUBTOTAL ADMIN. EXPENDITURES	321,321	
SUBTOTAL MAINTENANCE EXPENDITURES	78,000	
NON OPERATING REVENUE (EXPENSE)	64,944	
TOTAL EXPENDITURES	464,265	

	UNITS	DOLLARS	2026	2024/25
			\$/UNIT	\$/UNIT
ADMINISTRATIVE ASSESSMENT PER UNIT- ALL UNITS-	3439	\$464,265	\$135.00	\$110.00
PHASE I & II MAINTENANCE ASSESSMENT PER UNIT	3100	\$0	\$0.00	\$0.00
PHASE III MAINTENANCE ASSESSMENT PER UNIT	339	\$0	\$0.00	\$0.00
TOTAL EXPENSES		\$464,265	\$135.00	\$110.00

PHASE 1 TOTAL PER UNIT/LOT/ACRE	\$135.00	\$110.00
PHASE 2 TOTAL PER UNIT/LOT/ACRE	\$135.00	\$110.00
PHASE 3 TOTAL PER UNIT/LOT/ACRE	\$135.00	\$110.00

	ACTUAL \$ ASSESSMENT
ADMINISTRATIVE ASSESSMENT PER UNIT ALL PHASES (3437 units x assessment)	\$464,265
MAINTENANCE ASSESSMENT PER UNIT PHASES 1&2 ONLY (3098 units x assessment)	\$0
TOTAL ACTUAL ASSESSMENT	\$464,265

DCDD VEHICLE/EQUIPMENT REPLACEMENT SCHEDULE

Water/Sewer Fund Vehicles

NO.	EQUIPMENT	IN SERVICE DATE	ANTICIPATED REPLACEMENT CYCLE (YEARS)	ORIGINAL COST	COMMENTS	FY26	FY27	FY28	FY29	FY30	FY31
1	FORD F-450 UTILITY TRUCK W/AUTOCRANE	2019	10	71,000						71,000	
2	GATOR 2	2020	10	9,000							16,000
3	GATOR	09-10	10	11,000				16,000			
4	JOHN DEERE BACKHOE/LOADER	07-08	15	48,000			120,000				
5	PICKUP TRUCK 5 - 2017 CHEVY SILVERADO F250	2017	10	26,000							
6	SKIFF MOTOR AND TRAILER - Carolina skiff w/Magic tilt	2009	15+	6,000							25,000
7	PICKUP TRUCK 6 - PAUL'S OLD TRUCK	2018	10	28,000					28,000		
8	GENERATOR 1 - Generac*	2001	N/A	19,000							
9	PORTABLE PUMP 1 - Godwin	2013	10	36,000							
10	VACTOR TRAILER	2005	N/A	18,000							
11	Wach Valve Turner/Vactor	2021	10	80,000							
12	TOTE TRAILER - BIG TEX 5X8 1 AXLE	2021	10	2,000							
13	JETTER TRAILER - AMERICAN PRIDE/HUSTLER 10'	2016	10	25,000			25,000				
14	MINI TRACKHOE	2019	10	64,000						64,000	
15	DUMPTRUCK	2019	10	78,000						78,000	
16	PICKUP TRUCK 7 - 2020 CHEVY COLORADO (4X4)	2020	10	31,000							31,000
17	TRACKHOE TRAILER	2019	10	7,000						7,000	
18	Chevy 1500 CREW CAB PICKUP	2021	10	35,000							
19	60 KW Trailer Generator	2024	20	75,000							
TOTALS=				669,000		-	145,000	16,000	28,000	220,000	72,000

Bridge Fund Vehicles

NO.	EQUIPMENT	IN SERVICE DATE	ANTICIPATED REPLACEMENT CYCLE (YEARS)	ORIGINAL COST	COMMENTS	FY26	FY27	FY28	FY29	FY30	FY31
B-1	PICKUP TRUCK - 2017 GMC SIERRA	2017	10	26,000			40,000				
B-2	Vacuum Excavator	2026	10	140,000		140,000					
TOTALS=				166,000		140,000	40,000	-	-	-	-

DCDD PUMP STATION REHABILITATION SCHEDULE

L/S No.	PUMP STATION	IN SERVICE DATE	ANTICIPATED COST	COMMENTS	FY26	FY27	FY28	FY29	FY30	FY31
1	Granada Dr.	1990	\$ -							
2	Granada Dr. and Vilano Ct.	1990	\$ -							
3	Rue Grande Mer	1990	\$ -							
4	Camino Del Mar (Main Road)	1990	\$ 175,000					\$ 175,000		
5	300 Camino Del Sol (Calle Del Sur)	1990	\$ -	Need to Raise						
6	Camino Del Rey (Triplex)	1990	\$ -							
7	La Costa	1995	\$ 175,000				\$ 175,000			
8	Madeira	1991	\$ 175,000	Need To Raise						
9	Hammock Dunes Sales Center	1993	\$ -							
10	34 Island Estates Parkway	1990	\$ -	Rehabbed in 2021						
11	84 Island Estates Parkway	1990	\$ 175,000			\$ 175,000				
12	128 Island Estates Parkway	1990	\$ 175,000	Helps Reclaimed Flushing						
13	172 Island Estates Parkway	1990	\$ 175,000	Helps Reclaimed Flushing	\$ 175,000					
14	San Gabriel	1990	\$ -							
15	Ocean Way South (Atlantic)	2000	\$ -							
16	Ocean Waay North (Cinnamon Beach)	2000	\$ -							
17	Northshore Ave	2000	\$ -							
18	Ocean Crest Way (C-5)	2000	\$ -							
19	Hammock Beach Parkway	2000	\$ 50,000						\$ 50,000	
20	North Oceanshore Blvd (A1A)	2000	\$ -							
21	Ocean Oaks Lane	2000	\$ -							
22	Yacht Harbor Drive North (Entrance)	2000	\$ -							
23	Yacht Harbor Drive South (By Condo)	2000	\$ -							
24	Island Estates (Pep Tank Guard House)	2000	\$ -							
25										
26										
27										
TOTALS=			\$ 1,100,000		\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 50,000	\$ -

DCDD PONY PUMP INSTALLATION SCHEDULE

L/S No.	PUMP STATION	IN SERVICE DATE	ANTICIPATED REPLACEMENT FY	ANTICIPATED COST	COMMENTS	FY26	FY27	FY28
19	Hammock Beach Parkway	1990	2026	\$ 150,000				\$ 150,000
4	Camino Del Mar		2025	\$ 150,000			\$ 150,000	
TOTALS=				\$ 300,000		\$ -	\$ 150,000	\$ 150,000

C.

- Engineer Report

Standby, Emergency Pumps – Lift Station (LS) Rehabilitation

Priority 8 Facilities (2025-26): LS-11, 84 IE Pkwy Status: Approved scope of work and fee proposal from WRB Engineering Inc., purchase order issued. Field survey work was completed 8.22.25. Received updated plans from engineer 12.17.25. Issued purchase order to Xylem Flygt for equipment pricing proposal dated 1.12.2026 in the amount of \$84,500 for pump and panel equipment. Staff completed review of manufacturer's pump and panel submittal and returned to supplier to begin fabrication. Received tentative schedule for equipment delivery by Xylem for pumps and panels scheduled week of July 6, 2026. Staff prepared and forwarded requests for quotations to qualified contractors for obtaining pricing quotations for installation of new pumps, panel equipment, and other station rehabilitation items.

Priority 9 Facilities (2026-27): LS-7, La Costa (New) Status: Staff prepared Notice of Interest Form for project application to Flagler County Local Mitigation Steering (LMS) Committee for consideration of the Dunes CDD Pump Station No. 7 Resiliency & Storm Hardening Project. Funding may be available in the amount of \$250,000 associated with the State of Florida Hurricane Loss Mitigation Program (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. Received response from FDEM 4.23.26 indicating confirmation of receipt of the DCDD project application that included a request for additional information. Staff are currently preparing the response to the information request.

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. The final and outstanding 12.5% portion from the State of FL in the amount of \$625.00 for Category G Fence Damages was received 4.20.26. Project is completed.

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 reviewed 90% Plans and Specifications and held review meeting with design consultant team on 4.21.26. FDEP permit application prepared and signed for eventual forward to FDEP 4.27.26. Tentatively, bid advertisement is scheduled for 6.14.26.

Water / Wastewater/ Stormwater/ CUP Regulatory Activities

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 received response from FDEP that report was approved for distribution to customers and copies of report will be included in May 2026 customer water bills.

D.



**DUNES COMMUNITY DEVELOPMENT DISTRICT
FY 2026 ADDITIONAL BUDGET ITEMS**

ITEM	AUTHORIZED EXPENDITURES	FUND CLASSIFICATION				TOTAL	CLASSIFICATION	BOARD MEETING AUTHORIZED/DISCUSSED	NOTES
		GENERAL	BRIDGE	W&S	STORMWATER				
1	European Village Temporary Fencing		\$ 6,400.00			\$ 6,400.00	O&M	10/10/2025	
2	Raise Catch Basin buried by builder 23 IE Pkwy				\$ 5,150.00	\$ 5,150.00	Capital	11/14/2025	
3	Equalization Basin Pump Purchase			\$ 16,000.00		\$ 16,000.00	Capital	12/12/2025	Premature failure of Pump
4	Spare rotating assembly and motor for EQ Basin			\$ 20,500.00		\$ 20,500.00	Capital	12/12/2025	
5	Transfer pump failed seals (2), motor, spare motor and labor			\$ 15,500.00		\$ 15,500.00	Capital	2/13/2026	Two seal failures and motor bearings failing.
6	CL17 Analyzer (rental program), 1 controller, 1 spare controller (total est.)			\$ 11,000.00		\$ 11,000.00	Capital	2/13/2026	Failed analyzer and controller
7	European Village Permanent Gates		\$ 11,650.00			\$ 11,650.00	Capital	2/13/2026	Bridge
8	WTP Building Repairs			\$ 20,233.00		\$ 20,233.00	Capital	3/13/2026	Door Replacement, Metal Siding Repairs, Holes in metal siding, Flashing is rotting
9	WTP Painting			\$ 13,050.00		\$ 13,050.00	Capital	3/13/2026	Painting High Service Pumps and Train 1 and 2 RO Frames
10	10 Year Warranty for Newest Portable Generator			\$ 3,580.00		\$ 3,580.00	Capital	3/13/2026	
11	SBR Controls Parts from CL2 Solutions for repairs/spares			\$ 8,989.00		\$ 8,989.00	Capital	4/10/2026	DO, TSS Probes, input module
12	RO Membrane Autopsy			\$ 6,000.00		\$ 6,000.00	O&M	4/10/2026	Elevated Chlorides in permeate
13	Backhoe Repairs			\$ 7,591.76		\$ 7,591.76	O&M	4/10/2026	Backhoe needed repairs
14	Phytoplankton Analysis			\$ 3,010.00		\$ 3,010.00	Capital	4/10/2026	Reclaimed Storage Water Quality
15	42 Ocean Ridge Blvd N -Fixed Faulty 45 degree bend			\$ 11,982.39		\$ 11,982.39	O&M	4/10/2026	Caused sewer backups
16	Well 4 - New Motor and Pump Bowl			\$ 49,370.00			Capital		Motor Shaft broke
17	Two Prominent Chemical Pumps			\$ 7,294.52			Capital		Had to replace pumps and used all spares - anticipate one will be needed.
18	Two Rosemount flow meters for wells - Replacement and Spare			\$ 12,240.00			Capital		Well 4 meter failing - need replacement and spare
19	La Costa Reclaim main repair - 1.5 of concrete under pavers			\$ 3,500.00		\$ 3,500.00	O&M		Reclaim Main Repair/valve/pavers
20	Plants replaced at front office due to freeze	\$ 4,983.60					O&M		Replaced Landscape due to freeze
	SUB-TOTALS=	\$ 4,983.60	\$ 18,050.00	\$ 209,840.67	\$ 5,150.00	\$ 164,136.15			
	UPCOMING ITEMS								
i.	Toll Booth Lane 1 Repaving - Pending		\$ 30,000.00			\$ 30,000.00	O&M		Estimate - Appears to be petroleum spill
ii.	Spare VFD for the Reclaimed PS			\$ 10,000.00		\$ 10,000.00			Existing VFD is reaching end of life
iii.						\$ -			
iv.						\$ -			
	SUB-TOTALS=	\$ 9,967.20	\$ 30,000.00	\$ 10,000.00	\$ -	\$ 49,967.20			
	GRAND TOTAL ALL IDENTIFIED ITEMS=	\$ 14,950.80	\$ 48,050.00	\$ 219,840.67	\$ 5,150.00	\$ 214,103.35			
	POTENTIALLY ABSORBABLE WITH EXISTING BUDGET								
A									
B									
	SUB-TOTALS=	\$ -	\$ -	\$ -	\$ -	\$ -			

E.



Kaiti Lenhart ★ FLAGLER COUNTY SUPERVISOR OF ELECTIONS

1769 E. Moody Boulevard, Building 2, Suite 101 ★ PO Box 901 ★ Bunnell, Florida 32110-0901
Phone (386) 313-4170 ★ Fax (386) 313-4171 ★ www.FlaglerElections.com

April 15, 2026

Courtney Hogge
Dunes CDD
475 West Town Place, Suite 114
St. Augustine, Florida 32092

RE: CDD Registered Voters

Dear Courtney Hogge:

Per your request, in accordance with the requirements of Florida Statute 190.006(3)(a)(2)(d), the total number of registered voters for the Dunes Community Development District as of April 15, 2026, is **2880**.

According to Florida Statute 190.006 (3)(b), you will need to publish the qualifying period for candidates to run for Seats 1 and 5:

Elections of board members by qualified electors held pursuant to this subsection shall be nonpartisan and shall be conducted in the manner prescribed by law for holding general elections. The district shall publish a notice of the qualifying period set by the supervisor of elections for each election at least 2 weeks prior to the start of the qualifying period.

Candidate Qualifying for the 2026 Election will be from Noon, June 8, 2026, through Noon, June 12, 2026. Any qualified elector of the district can file paperwork starting May 26, 2026. Interested individuals can contact the Flagler County Elections Office to obtain the necessary paperwork to file to run for office.

If you have any questions or require any further assistance, please contact this office.

Thank you,

Thank you,

Kaiti Lenhart
Supervisor of Elections

F.

Dunes
Community Development District

Unaudited Financial Reporting
March 31, 2026



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DUNES COMMUNITY DEVELOPMENT DISTRICT

BALANCE SHEET

March 31, 2026

	General Fund
ASSETS:	
Cash	\$15,932
Assessments Receivable	\$8,869
Investments-Raymond James	\$31,937
Investments-SBA	\$167,439
Prepays	\$14,004
TOTAL ASSETS	\$238,181
LIABILITIES AND FUND BALANCES:	
Liabilities:	
Accounts Payable	\$177
Due to Other Funds	\$6,069
TOTAL LIABILITIES	\$6,246
Fund Balances:	
Nonspendable:	
Prepays	\$14,004
Unassigned	\$217,931
TOTAL FUND BALANCES	\$231,935
TOTAL LIABILITIES & FUND BALANCE	\$238,181

DUNES COMMUNITY DEVELOPMENT DISTRICT

General Fund

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

EXPENSE CODE	DESCRIPTION	GENERAL FUND BUDGET	PRORATED BUDGET THRU 03/31/26	ACTUAL THRU 03/31/26	VARIANCE
REVENUES:					
001.300.31900.10000	Maintenance Taxes	\$464,265	\$464,265	\$443,626	(\$20,639)
001.300.36100.11000	Interest Income	\$3,482	\$1,741	\$1,463	(\$278)
TOTAL REVENUES		\$467,747	\$466,006	\$445,089	(\$20,917)
EXPENDITURES:					
<u>Administrative</u>					
001.310.51300.11000	Supervisor Fees	\$14,000	\$7,000	\$5,800	\$1,200
001.310.51300.21000	FICA Expense	\$1,071	\$536	\$444	\$92
001.310.51300.31100	Engineering/Software Services	\$15,000	\$7,500	\$7,052	\$448
001.310.51300.31500	Attorney	\$25,000	\$12,500	\$21,902	(\$9,402)
001.310.51300.32000	Collection Fees/Payment Discount	\$21,000	\$21,000	\$25,274	(\$4,274)
001.310.51300.32200	Annual Audit	\$3,655	\$1,828	\$255	\$1,573
001.310.51300.34000	Management Fees	\$10,627	\$5,314	\$5,313	\$0
001.310.51300.35100	Computer Time	\$2,000	\$1,000	\$1,000	(\$0)
001.310.51300.40000	Travel Expenses	\$1,000	\$500	\$447	\$53
001.310.51300.42000	Postage & Express Mail	\$5,000	\$2,500	\$1,807	\$693
001.310.51300.42500	Printing	\$2,500	\$1,250	\$655	\$595
001.310.51300.45000	Insurance	\$33,659	\$16,830	\$14,040	\$2,790
001.310.51300.48000	Advertising Legal & Other	\$2,000	\$1,000	\$135	\$865
001.310.51300.49000	Bank Charges	\$1,000	\$500	\$142	\$358
001.310.51300.49100	Contingencies	\$9,000	\$4,500	\$4,591	(\$91)
001.310.51300.51000	Office Supplies	\$2,000	\$1,000	\$403	\$597
001.310.51300.54000	Dues, Licenses & Subscriptions	\$1,000	\$500	\$195	\$305
001.320.53800.12000	Salaries	\$127,368	\$63,684	\$62,869	\$814
001.320.53800.12100	Consulting Fees	\$1,500	\$750	\$0	\$750
001.320.53800.21000	FICA Taxes	\$11,807	\$5,904	\$4,527	\$1,376
001.320.53800.22000	Pension Expense	\$12,737	\$6,368	\$5,796	\$572
001.320.53800.23000	Health Insurance Benefits	\$16,526	\$8,263	\$9,929	(\$1,666)
001.320.53800.24000	Workers Comp Insurance	\$1,871	\$935	\$1,503	(\$568)
001.320.53800.64000	Capital Improvements	\$35,000	\$30,305	\$30,305	\$0
TOTAL ADMINISTRATIVE		\$356,321	\$201,465	\$204,384	(\$2,919)
<u>General System Maintenance</u>					
001.320.53800.46200	Landscaping	\$40,000	\$20,000	\$10,878	\$9,122
001.320.53800.46000	Building Maintenance	\$35,000	\$17,500	\$16,358	\$1,142
001.320.53800.46300	Tree & Shrub Removal	\$2,500	\$1,250	\$0	\$1,250
001.320.53800.49300	R&R-Equipment	\$500	\$250	\$0	\$250
TOTAL GENERAL SYSTEM MAINTENANCE		\$78,000	\$39,000	\$27,236	\$11,764
TOTAL EXPENDITURES		\$434,321	\$240,465	\$231,621	\$8,845
Excess (deficiency) of revenues over (under) expenditures		\$33,426	\$225,541	\$213,468	(\$12,072)
<u>Other Financing Sources/(Uses)</u>					
001.300.36900.10200	Non-Operating Revenue	(\$33,426)	(\$16,713)	\$0	\$16,713
TOTAL OTHER FINANCING SOURCES/(USES)		(\$33,426)	(\$16,713)	\$0	\$16,713
Net change in fund balance		\$0	\$208,828	\$213,468	\$4,641
FUND BALANCE - BEGINNING		\$0		\$18,467	
FUND BALANCE - ENDING		\$0		\$231,935	

DUNES COMMUNITY DEVELOPMENT DISTRICT

General Fund

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

EXPENSE CODE	DESCRIPTION	OCTOBER 2025	NOVEMBER 2025	DECEMBER 2025	JANUARY 2026	FEBRUARY 2026	MARCH 2026	APRIL 2026	MAY 2026	JUNE 2026	JULY 2026	AUGUST 2026	SEPTEMBER 2026	TOTAL
REVENUES:														
001.300.31900.10000	Maintenance Taxes	\$0	\$102,935	\$291,342	\$28,246	\$12,017	\$9,086	\$0	\$0	\$0	\$0	\$0	\$0	\$443,626
001.300.36100.11000	Interest Income	\$155	\$105	\$125	\$198	\$216	\$664	\$0	\$0	\$0	\$0	\$0	\$0	\$1,463
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	\$9,750	\$0	\$0	\$0	\$0	\$0	\$0	\$445,089
EXPENDITURES:														
<u>Administrative</u>														
001.310.51300.11000	Supervisor Fees	\$1,000	\$1,000	\$800	\$1,000	\$1,000	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$5,800
001.310.51300.21000	FICA Expense	\$77	\$77	\$61	\$77	\$77	\$77	\$0	\$0	\$0	\$0	\$0	\$0	\$444
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	\$3,863	\$0	\$0	\$0	\$0	\$0	\$0	\$21,902
001.310.51300.32000	Collection Fees/Payment Discount	\$0	\$6,094	\$17,184	\$1,337	\$441	\$217	\$0	\$0	\$0	\$0	\$0	\$0	\$25,274
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	\$886	\$0	\$0	\$0	\$0	\$0	\$0	\$5,313
001.310.51300.35100	Computer Time	\$167	\$167	\$167	\$167	\$167	\$167	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000
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	\$251	\$0	\$0	\$0	\$0	\$0	\$0	\$1,807
001.310.51300.42500	Printing	\$164	\$117	\$104	\$175	\$0	\$95	\$0	\$0	\$0	\$0	\$0	\$0	\$655
001.310.51300.45000	Insurance	\$2,370	\$2,334	\$2,334	\$2,334	\$2,334	\$2,334	\$0	\$0	\$0	\$0	\$0	\$0	\$14,040
001.310.51300.48000	Advertising Legal & Other	\$0	\$37	\$0	\$0	\$31	\$67	\$0	\$0	\$0	\$0	\$0	\$0	\$135
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	\$786	\$0	\$0	\$0	\$0	\$0	\$0	\$4,591
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	\$10,550	\$0	\$0	\$0	\$0	\$0	\$0	\$62,869
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	\$803	\$0	\$0	\$0	\$0	\$0	\$0	\$4,527
001.320.53800.22000	Pension Expense	\$918	\$919	\$1,175	\$916	\$927	\$941	\$0	\$0	\$0	\$0	\$0	\$0	\$5,796
001.320.53800.23000	Health Insurance Benefits	\$1,484	\$1,494	\$1,494	\$2,019	\$1,720	\$1,717	\$0	\$0	\$0	\$0	\$0	\$0	\$9,929
001.320.53800.24000	Workers Comp Insurance	\$533	\$178	\$178	\$178	\$178	\$261	\$0	\$0	\$0	\$0	\$0	\$0	\$1,503
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	\$24,013	\$0	\$0	\$0	\$0	\$0	\$0	\$204,384
<u>General System Maintenance</u>														
001.320.53800.46200	Landscaping	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,878	\$0	\$0	\$0	\$0	\$0	\$0	\$10,878
001.320.53800.46000	Building Maintenance	\$3,927	\$3,311	\$2,207	\$2,512	\$2,415	\$1,987	\$0	\$0	\$0	\$0	\$0	\$0	\$16,358
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	\$3,865	\$0	\$0	\$0	\$0	\$0	\$0	\$27,236
TOTAL EXPENDITURES		\$25,935	\$41,336	\$62,641	\$47,505	\$26,326	\$27,878	\$0	\$0	\$0	\$0	\$0	\$0	\$231,621
Excess (deficiency) of revenues over (under) expenditures		(\$25,780)	\$61,704	\$228,826	(\$19,062)	(\$14,092)	(\$18,128)	\$0	\$0	\$0	\$0	\$0	\$0	\$213,468
<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)	(\$18,128)	\$0	\$0	\$0	\$0	\$0	\$0	\$213,468

DUNES COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF NET POSITION - PROPRIETARY FUNDS

March 31, 2026

	Water, Sewer and Effluent Reuse Enterprise Fund	Intracoastal Waterway Bridge Enterprise Fund	Stormwater Fee Enterprise Fund	Total
ASSETS:				
Current Assets:				
Cash and Cash Equivalents:				
Cash - Operating Account	\$125,337	\$160,500	\$34,843	\$320,679
Cash - On Hand	---	\$2,800	---	\$2,800
Petty Cash	---	\$3,481	---	\$3,481
Investments:				
State Board - Surplus Funds	\$399,445	\$238,981	\$453,442	\$1,091,867
Raymond James - Enhanced Savings	\$2,352,366	\$1,704,575	\$340,451	\$4,397,392
Raymond James - Certificate of Deposit	---	\$8,015,213	---	\$8,015,213
Raymond James - Money Market Sweep	\$625	\$0	---	\$625
Receivables				
Utility Billing	\$396,983	---	---	\$396,983
Utility Billing-Unbilled AR	\$194,500	---	---	\$194,500
FSA Receivable	---	\$21,733	---	\$21,733
Due from Other Sources	\$87,079	---	---	\$87,079
Due from Other Funds	\$4,506	\$14,481	\$42,058	\$61,045
Noncurrent Assets:				
Prepays	\$77,024	\$100,200	\$14,040	\$191,264
Deposits	\$1,000	---	---	\$1,000
Capital Assets:				
Land	\$875,488	\$85,000	---	\$960,488
Plant-Expansion (Net)	\$2,644,763	---	---	\$2,644,763
Maintenance Building (Net)	\$26,213	---	---	\$26,213
Equipment (Net)	\$3,866,607	\$86,562	---	\$3,953,169
Roadways (Net)	---	\$3,353,744	---	\$3,353,744
Bridge Facility (Net)	---	\$5,970,246	---	\$5,970,246
Improvements Other than Buildings (Net)	\$18,297,857	---	---	\$18,297,857
Construction in Progress	\$0	\$397,460	---	\$397,460
TOTAL ASSETS	\$29,349,792	\$20,154,976	\$884,833	\$50,389,602
LIABILITIES:				
Current Liabilities:				
Accounts Payable	\$180,680	\$30,105	\$1,431	\$212,216
Due to Other Funds	\$54,976	---	---	\$54,976
Noncurrent Liabilities:				
Prepaid Connection Fees	\$629,153	---	---	\$629,153
Deferred Toll Revenue	---	\$515,516	---	\$515,516
TOTAL LIABILITIES	\$864,808	\$545,622	\$1,431	\$1,411,860
NET POSITION				
Net Invested in Capital Assets	\$25,710,928	\$9,893,012	\$0	\$35,603,940
Restricted for Renewal and Replacement	\$2,374,056	\$9,466,343	\$0	\$11,840,399
Unrestricted	\$400,000	\$250,000	\$883,403	\$1,533,403
TOTAL NET POSITION	\$28,484,984	\$19,609,355	\$883,403	\$48,977,742

⁽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 March 31, 2026

EXPENDITURE CODE	DESCRIPTION	WATER/SEWER FUND BUDGET	PRORATED BUDGET THRU 03/31/26	ACTUAL THRU 03/31/26	VARIANCE
OPERATING REVENUES:					
041.300.34300.30000	Water Revenue	\$1,432,225	\$666,288	\$636,999	(\$29,288)
041.300.34300.50000	Sewer Revenue	\$1,194,059	\$555,490	\$570,851	\$15,361
041.300.34300.76000	Irrigation/Effluent	\$2,277,799	\$1,059,658	\$1,034,330	(\$25,329)
041.300.34300.10000	Meter Fees	\$25,000	\$12,500	\$21,573	\$9,073
041.300.34300.10100	Connection Fees - W, S & I (75 units)	\$23,000	\$12,500	\$19,500	\$7,000
041.300.36900.10000	CPC Effluent Agreement	\$72,000	\$36,000	\$0	(\$36,000)
041.300.34900.10200	Backflow Preventor/Misc.	\$2,504	\$1,252	\$1,572	\$320
041.300.33700.30000	Grant Income	\$0	\$0	\$0	\$0
041.300.36900.10000	Misc. Income / Penalty	\$20,000	\$10,000	\$12,906	\$2,906
TOTAL OPERATING REVENUES		\$5,046,588	\$2,353,688	\$2,297,731	(\$55,957)

OPERATING EXPENSES

Administrative

041.310.51300.31100	Engineering	\$50,000	\$25,000	\$0	\$25,000
041.310.51300.31500	Attorney	\$10,000	\$5,000	\$1,288	\$3,712
041.310.51300.32200	Annual Audit	\$8,170	\$4,085	\$570	\$3,515
041.310.51300.34000	Management Fees	\$23,755	\$11,877	\$11,877	\$0
041.310.51300.40000	Travel Expenses	\$16,000	\$8,000	\$5,163	\$2,837
041.310.51300.42000	Postage & Express Mail	\$4,000	\$2,000	\$2,060	(\$60)
041.310.51300.42500	Printing & Mailing Utility Bills	\$15,000	\$7,500	\$6,852	\$648
041.310.51300.48000	Advertising Legal & Other	\$3,000	\$1,500	\$2,566	(\$1,066)
041.310.51300.49000	Bank Charges	\$1,000	\$500	\$477	\$23
041.310.51300.49100	Contingencies	\$7,000	\$3,500	\$2,279	\$1,221
041.310.51300.51000	Office Supplies and Equipment	\$13,000	\$6,500	\$4,563	\$1,937
041.310.51300.54000	Dues, Licenses & Subscriptions	\$15,000	\$7,500	\$7,737	(\$237)
041.310.51300.54200	Permits Fees WTP & WWTP	\$8,000	\$4,000	\$4,600	(\$600)
041.310.51300.55000	Land Leases & Easement Fees	\$14,000	\$7,000	\$0	\$7,000
041.310.53600.12000	Salaries, including Overtime	\$1,133,760	\$566,880	\$528,526	\$38,354
041.310.53600.12100	Consulting Fees	\$1,500	\$750	\$0	\$750
041.310.53600.21000	FICA Taxes	\$104,194	\$52,097	\$38,396	\$13,701
041.310.53600.22000	Pension Plan	\$113,376	\$56,688	\$44,317	\$12,371
041.310.53600.23000	Insurance Benefits (Medical)	\$147,104	\$73,552	\$78,634	(\$5,082)
041.310.53600.24000	Workers Compensation Insurance	\$16,653	\$8,326	\$13,373	(\$5,047)
041.310.53600.25000	Unemployment Benefits	\$500	\$250	\$0	\$250
041.310.53600.25000	Bad Debt Expense	\$500	\$250	\$107	\$143
041.310.53600.41000	Telephone	\$62,000	\$31,000	\$27,511	\$3,489
041.310.53600.41002	Payment Processing Service	\$18,000	\$9,000	\$9,969	(\$969)
041.310.53600.44000	Equipment Rentals & Leases	\$10,000	\$5,000	\$4,311	\$689
041.310.53600.45000	Insurance	\$185,125	\$92,562	\$77,220	\$15,343
041.310.53600.46100	Repair and Maintenance for Vehicles	\$20,000	\$10,000	\$4,838	\$5,162
041.310.53600.52000	Supplies/Equipment General	\$4,000	\$2,000	\$1,945	\$55
041.310.53600.52010	Tools	\$20,000	\$10,000	\$1,766	\$8,234
041.310.53600.52055	Uniforms/Supplies/Services	\$16,000	\$8,000	\$15,844	(\$7,844)
041.310.53600.52100	Fuel for Vehicles	\$4,000	\$2,000	\$5,133	(\$3,133)
041.310.53600.54100	Training & Travel Expenses	\$6,000	\$3,000	\$962	\$2,038
TOTAL ADMINISTRATIVE		\$2,050,637	\$1,025,318	\$902,884	\$122,435

DUNES COMMUNITY DEVELOPMENT DISTRICT

Water and Sewer Fund-Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended March 31, 2026

EXPENDITURE CODE	DESCRIPTION	WATER/SEWER FUND BUDGET	PRORATED BUDGET THRU 03/31/26	ACTUAL THRU 03/31/26	VARIANCE
<u>Water System</u>					
041.320.53600.34800	Water Quality Testing	\$25,000	\$12,500	\$15,977	(\$3,477)
041.320.53600.43000	Electric	\$149,000	\$74,500	\$69,478	\$5,022
041.320.53600.43100	Bulk Water Purchases	\$20,000	\$10,000	\$42	\$9,958
041.320.53600.44000	Equipment Rentals & Leases	\$500	\$250	\$0	\$250
041.320.53600.46000	Plant Maintenance Repair and Equipment	\$260,000	\$130,000	\$107,197	\$22,803
041.320.53600.46050	Distribution System Maintenance Repair and Equip.	\$50,000	\$25,000	\$13,878	\$11,122
041.320.53600.52000	Plant Operating Supplies	\$23,000	\$11,500	\$10,651	\$849
041.320.53600.52200	Chlorine & Other Chemicals	\$385,250	\$192,625	\$194,246	(\$1,621)
041.320.53600.61000	Meters New & Replacement	\$60,000	\$30,000	\$43,879	(\$13,879)
TOTAL WATER SYSTEM		\$972,750	\$486,375	\$455,346	\$31,029
<u>Sewer System</u>					
041.330.53600.34800	Water Quality Testing	\$28,000	\$14,000	\$9,640	\$4,360
041.330.53600.34900	Sludge Disposal	\$190,000	\$95,000	\$58,584	\$36,416
041.330.53600.43000	Electric	\$115,000	\$57,500	\$38,259	\$19,241
041.330.53600.44000	Equipment Rentals & Leases	\$500	\$250	\$0	\$250
041.330.53600.46000	Plant Maintenance Repair and Equipment	\$190,000	\$95,000	\$111,954	(\$16,954)
041.330.53600.46050	Collection System Maintenance Repair and Equip.	\$25,000	\$12,500	\$19,788	(\$7,288)
041.330.53600.46075	Lift Station Repair and Maintenance	\$50,000	\$25,000	\$16,036	\$8,964
041.330.53600.52000	Plant Operating Supplies	\$12,000	\$6,000	\$6,815	(\$815)
041.330.53600.52200	Chlorine & Other Chemicals	\$50,000	\$25,000	\$56,509	(\$31,509)
TOTAL SEWER SYSTEM		\$660,500	\$330,250	\$317,585	\$12,665
<u>Irrigation System</u>					
041.340.53600.34800	Water Quality Testing	\$500	\$250	\$0	\$250
041.340.53600.43000	Electric	\$70,000	\$35,000	\$31,056	\$3,944
041.340.53600.43300	Effluent (Reclaimed Water) Purchases	\$220,000	\$110,000	\$66,394	\$43,606
041.340.53600.44000	Equipment Rentals & Leases	\$35,000	\$17,500	\$10,187	\$7,313
041.340.53600.46000	Plant Maintenance Repair and Equipment	\$140,000	\$70,000	\$33,508	\$36,492
041.340.53600.46050	Distribution System Maintenance Repair/Equip.	\$30,000	\$15,000	\$15,395	(\$395)
041.340.53600.61000	Meters New & Replacement	\$50,000	\$25,000	\$2,696	\$22,304
TOTAL IRRIGATION SYSTEM		\$545,500	\$272,750	\$159,237	\$113,513
TOTAL OPERATING EXPENSES		\$4,229,387	\$2,114,693	\$1,835,052	\$279,642
OPERATING INCOME (LOSS)		\$817,201	\$238,994	\$462,680	\$223,685
<u>NON OPERATING REVENUE (EXPENSES)</u>					
041.300.36900.10200	Non Operating Revenue	\$437,862	\$218,931	\$0	(\$218,931)
041.300.22300.10000	Connection Fees - W/S	(\$22,000)	(\$11,000)	\$0	\$11,000
041.300.36100.10000	Interest Income	\$60,000	\$30,000	\$44,443	\$14,443
041.310.51300.64000	Capital Improvements	(\$1,293,063)	(\$646,532)	(\$489,849)	\$156,683
TOTAL NON OPERATING REVENUE (EXPENSES)		(\$817,201)	(\$408,600)	(\$419,011)	(\$10,410)
CHANGE IN NET POSITION		\$0	(\$169,606)	\$43,669	(\$346,009)
TOTAL NET POSITION - BEGINNING		\$0		\$28,441,315	
TOTAL NET POSITION - ENDING		\$0		\$28,484,984	

DUNES COMMUNITY DEVELOPMENT DISTRICT

Water and Sewer Fund-Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended March 31, 2026

EXPENDITURE CODE	DESCRIPTION	OCTOBER 2025	NOVEMBER 2025	DECEMBER 2025	JANUARY 2026	FEBRUARY 2026	MARCH 2026	APRIL 2026	MAY 2026	JUNE 2026	JULY 2026	AUGUST 2026	SEPTEMBER 2026	TOTAL
OPERATING REVENUES:														
041.300.34300.30000	Water Revenue	\$95,097	\$109,221	\$110,072	\$108,221	\$108,901	\$105,488	\$0	\$0	\$0	\$0	\$0	\$0	\$636,999
041.300.34300.50000	Sewer Revenue	\$83,767	\$97,666	\$99,674	\$97,823	\$96,641	\$95,279	\$0	\$0	\$0	\$0	\$0	\$0	\$570,851
041.300.34300.76000	Irrigation/Effluent	\$151,494	\$205,344	\$206,364	\$178,741	\$143,936	\$148,451	\$0	\$0	\$0	\$0	\$0	\$0	\$1,034,330
041.300.34300.10000	Meter Fees	\$4,341	\$1,271	\$4,122	\$1,140	\$1,140	\$9,559	\$0	\$0	\$0	\$0	\$0	\$0	\$21,573
041.300.34300.10100	Connection Fees - W, S & I (75 units)	\$0	\$0	\$9,000	\$0	\$0	\$10,500	\$0	\$0	\$0	\$0	\$0	\$0	\$19,500
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	\$655	\$0	\$0	\$0	\$0	\$0	\$0	\$1,572
041.300.36900.10000	Misc. Income / Penalty	\$1,846	\$2,205	\$4,424	\$1,329	\$2,014	\$1,088	\$0	\$0	\$0	\$0	\$0	\$0	\$12,906
TOTAL OPERATING REVENUES		\$336,939	\$415,707	\$433,918	\$387,385	\$352,762	\$371,020	\$0	\$0	\$0	\$0	\$0	\$0	\$2,297,731
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	\$1,288	\$0	\$0	\$0	\$0	\$0	\$0	\$1,288
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	\$1,980	\$0	\$0	\$0	\$0	\$0	\$0	\$11,877
041.310.51300.40000	Travel Expenses	\$800	\$800	\$1,163	\$800	\$800	\$800	\$0	\$0	\$0	\$0	\$0	\$0	\$5,163
041.310.51300.42000	Postage & Express Mail	\$219	\$429	\$503	\$507	\$180	\$223	\$0	\$0	\$0	\$0	\$0	\$0	\$2,060
041.310.51300.42500	Printing & Mailing Utility Bills	\$1,154	\$1,153	\$0	\$2,257	\$1,148	\$1,141	\$0	\$0	\$0	\$0	\$0	\$0	\$6,852
041.310.51300.48000	Advertising Legal & Other	\$0	\$854	\$518	\$0	\$678	\$516	\$0	\$0	\$0	\$0	\$0	\$0	\$2,566
041.310.51300.49000	Bank Charges	\$17	\$51	\$154	\$103	\$94	\$58	\$0	\$0	\$0	\$0	\$0	\$0	\$477
041.310.51300.49100	Contingencies	\$155	\$349	\$470	\$972	\$242	\$90	\$0	\$0	\$0	\$0	\$0	\$0	\$2,279
041.310.51300.51000	Office Supplies and Equipment	\$974	\$494	\$687	\$1,014	\$723	\$671	\$0	\$0	\$0	\$0	\$0	\$0	\$4,563
041.310.51300.54000	Dues, Licenses & Subscriptions	\$1,176	\$910	\$1,955	\$343	\$3,205	\$148	\$0	\$0	\$0	\$0	\$0	\$0	\$7,737
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	\$87,401	\$0	\$0	\$0	\$0	\$0	\$0	\$528,526
041.310.53600.21000	FICA Taxes	\$6,322	\$5,882	\$5,972	\$6,957	\$6,690	\$6,573	\$0	\$0	\$0	\$0	\$0	\$0	\$38,396
041.310.53600.22000	Pension Plan	\$7,283	\$7,205	\$7,387	\$7,591	\$7,478	\$7,373	\$0	\$0	\$0	\$0	\$0	\$0	\$44,317
041.310.53600.23000	Insurance Benefits (Medical)	\$12,738	\$12,941	\$12,956	\$11,550	\$13,260	\$15,189	\$0	\$0	\$0	\$0	\$0	\$0	\$78,634
041.310.53600.24000	Workers Compensation Insurance	\$4,737	\$1,579	\$1,579	\$1,579	\$1,579	\$2,321	\$0	\$0	\$0	\$0	\$0	\$0	\$13,373
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	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$27,511
041.310.53600.41002	Payment Processing Service	\$1,620	\$1,647	\$1,670	\$1,739	\$1,674	\$1,618	\$0	\$0	\$0	\$0	\$0	\$0	\$9,969
041.310.53600.44000	Equipment Rentals & Leases	\$631	\$643	\$611	\$601	\$1,116	\$710	\$0	\$0	\$0	\$0	\$0	\$0	\$4,311
041.310.53600.45000	Insurance	\$13,033	\$12,837	\$12,837	\$12,837	\$12,837	\$12,837	\$0	\$0	\$0	\$0	\$0	\$0	\$77,220
041.310.53600.46100	Repair and Maintenance for Vehicles	\$482	\$3,701	\$516	\$0	\$0	\$139	\$0	\$0	\$0	\$0	\$0	\$0	\$4,838
041.310.53600.52000	Supplies/Equipment General	\$1,267	\$14	\$447	\$66	\$117	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$1,945
041.310.53600.52010	Tools	\$250	\$0	\$0	\$1,386	\$0	\$130	\$0	\$0	\$0	\$0	\$0	\$0	\$1,766
041.310.53600.52055	Uniforms/Supplies/Services	\$13,832	\$319	\$595	\$522	\$0	\$576	\$0	\$0	\$0	\$0	\$0	\$0	\$15,844
041.310.53600.52100	Fuel for Vehicles	\$890	\$832	\$1,211	\$714	\$740	\$746	\$0	\$0	\$0	\$0	\$0	\$0	\$5,133
041.310.53600.54100	Training & Travel Expenses	\$0	\$0	\$412	\$300	\$0	\$250	\$0	\$0	\$0	\$0	\$0	\$0	\$962
TOTAL ADMINISTRATIVE		\$161,257	\$144,997	\$149,943	\$150,857	\$148,327	\$147,503	\$0	\$0	\$0	\$0	\$0	\$0	\$902,884

DUNES COMMUNITY DEVELOPMENT DISTRICT

Water and Sewer Fund-Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended March 31, 2026

EXPENDITURE CODE	DESCRIPTION	OCTOBER 2025	NOVEMBER 2025	DECEMBER 2025	JANUARY 2026	FEBRUARY 2026	MARCH 2026	APRIL 2026	MAY 2026	JUNE 2026	JULY 2026	AUGUST 2026	SEPTEMBER 2026	TOTAL
Water System														
041.320.53600.34800	Water Quality Testing	\$1,041	\$461	\$897	\$2,784	\$4,080	\$6,715	\$0	\$0	\$0	\$0	\$0	\$0	\$15,977
041.320.53600.43000	Electric	\$10,533	\$10,605	\$11,411	\$11,722	\$12,839	\$12,368	\$0	\$0	\$0	\$0	\$0	\$0	\$69,478
041.320.53600.43100	Bulk Water Purchases	\$8	\$6	\$7	\$7	\$7	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$42
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	\$34,274	\$0	\$0	\$0	\$0	\$0	\$0	\$107,197
041.320.53600.46050	Distribution System Maintenance Repair and Eq	\$0	\$3,570	\$1,875	\$2,869	\$2,204	\$3,360	\$0	\$0	\$0	\$0	\$0	\$0	\$13,878
041.320.53600.52000	Plant Operating Supplies	\$4,185	\$4,311	\$1,811	\$132	\$134	\$78	\$0	\$0	\$0	\$0	\$0	\$0	\$10,651
041.320.53600.52200	Chlorine & Other Chemicals	\$38,287	\$29,922	\$35,078	\$28,684	\$31,356	\$30,918	\$0	\$0	\$0	\$0	\$0	\$0	\$194,246
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	\$87,719	\$0	\$0	\$0	\$0	\$0	\$0	\$455,346
Sewer System														
041.330.53600.34800	Water Quality Testing	\$1,353	\$1,059	\$1,708	\$2,976	\$1,218	\$1,324	\$0	\$0	\$0	\$0	\$0	\$0	\$9,640
041.330.53600.34900	Sludge Disposal	\$16,956	\$0	\$0	\$22,040	\$0	\$19,587	\$0	\$0	\$0	\$0	\$0	\$0	\$58,584
041.330.53600.43000	Electric	\$6,567	\$6,416	\$6,082	\$6,320	\$6,697	\$6,177	\$0	\$0	\$0	\$0	\$0	\$0	\$38,259
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	\$16,404	\$0	\$0	\$0	\$0	\$0	\$0	\$111,954
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	\$2,510	\$0	\$0	\$0	\$0	\$0	\$0	\$16,036
041.330.53600.52000	Plant Operating Supplies	\$793	\$4,412	\$664	\$132	\$692	\$123	\$0	\$0	\$0	\$0	\$0	\$0	\$6,815
041.330.53600.52200	Chlorine & Other Chemicals	\$4,857	\$5,336	\$2,141	\$3,456	\$7,226	\$33,494	\$0	\$0	\$0	\$0	\$0	\$0	\$56,509
TOTAL SEWER SYSTEM		\$46,342	\$56,580	\$30,146	\$51,123	\$53,774	\$79,619	\$0	\$0	\$0	\$0	\$0	\$0	\$317,585
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	\$10,439	\$0	\$0	\$0	\$0	\$0	\$0	\$31,056
041.340.53600.43300	Effluent (Reclaimed Water) Purchases	\$21,396	\$20,201	\$24,536	\$0	\$177	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$66,394
041.340.53600.44000	Equipment Rentals & Leases	\$2,318	\$2,318	\$0	\$0	\$2,318	\$3,235	\$0	\$0	\$0	\$0	\$0	\$0	\$10,187
041.340.53600.46000	Plant Maintenance Repair and Equipment	\$2,166	\$8,011	\$4,804	\$7,546	\$7,548	\$3,434	\$0	\$0	\$0	\$0	\$0	\$0	\$33,508
041.340.53600.46050	Distribution System Maintenance Repair/Equip.	\$0	\$4,639	\$5,407	\$37	\$0	\$5,313	\$0	\$0	\$0	\$0	\$0	\$0	\$15,395
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	\$22,504	\$0	\$0	\$0	\$0	\$0	\$0	\$159,237
OPERATING INCOME (LOSS) BEFORE RESERVES		\$14,004	\$101,140	\$140,448	\$104,891	\$68,523	\$33,674	\$0	\$0	\$0	\$0	\$0	\$0	\$462,680
TOTAL OPERATING EXPENSES		\$322,935	\$314,567	\$293,471	\$282,494	\$284,239	\$337,346	\$0	\$0	\$0	\$0	\$0	\$0	\$1,835,052
OPERATING INCOME (LOSS)		\$14,004	\$101,140	\$140,448	\$104,891	\$68,523	\$33,674	\$0	\$0	\$0	\$0	\$0	\$0	\$462,680
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	\$7,678	\$0	\$0	\$0	\$0	\$0	\$0	\$44,443
041.310.51300.64000	Capital Improvements	(\$45,008)	\$0	(\$109,904)	(\$99,460)	\$0	(\$235,476)	\$0	\$0	\$0	\$0	\$0	\$0	(\$489,849)
TOTAL NON OPERATING REVENUE (EXPENSES)		(\$36,456)	\$7,219	(\$102,736)	(\$92,213)	\$32,974	(\$227,799)	\$0	\$0	\$0	\$0	\$0	\$0	(\$419,011)
CHANGE IN NET POSITION		(\$22,451)	\$108,359	\$37,711	\$12,677	\$101,497	(\$194,125)	\$0	\$0	\$0	\$0	\$0	\$0	\$43,669

DUNES COMMUNITY DEVELOPMENT DISTRICT

Bridge Fund - Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended March 31, 2026

EXPENSE CODE	DESCRIPTION	BRIDGE FUND BUDGET	PRORATED BUDGET THRU 03/31/26	ACTUAL THRU 03/31/26	VARIANCE
OPERATING REVENUES:					
042.300.34900.10000	Toll Collections/Book Sales	\$2,725,000	\$1,362,500	\$1,302,897	(\$59,603)
042.300.36900.10000	Miscellaneous Income	\$35,000	\$17,500	\$37,895	\$20,395
TOTAL OPERATING REVENUES		\$2,760,000	\$1,380,000	\$1,340,792	(\$39,208)
OPERATING EXPENSES					
<i>Administrative</i>					
042.310.51300.31100	Engineering	\$5,000	\$2,500	\$0	\$2,500
042.310.51300.31500	Attorney	\$5,000	\$2,500	\$0	\$2,500
042.310.51300.32200	Annual Audit	\$6,235	\$3,118	\$435	\$2,683
042.310.51300.34000	Management Fees	\$18,129	\$9,064	\$9,065	(\$0)
042.310.51300.49000	Bank Charges	\$3,000	\$1,500	\$3,426	(\$1,926)
042.310.51300.49100	Contingencies	\$5,000	\$2,500	\$1,159	\$1,341
TOTAL ADMINISTRATIVE		\$42,364	\$21,182	\$14,085	\$7,097
<i>Toll Facility</i>					
042.320.54900.12000	Salaries	\$839,762	\$419,881	\$388,431	\$31,450
042.320.54900.12100	Consulting Fees	\$1,500	\$750	\$0	\$750
042.320.54900.21000	FICA Taxes	\$73,597	\$36,798	\$28,747	\$8,052
042.320.54900.22000	Pension Plan	\$60,394	\$30,197	\$24,766	\$5,431
042.320.54900.23000	Insurance Benefits (Medical)	\$78,361	\$39,180	\$43,863	(\$4,683)
042.320.54900.24000	Workers Compensation Insurance	\$8,871	\$4,435	\$7,124	(\$2,688)
042.320.54900.34300	Contractual Support	\$124,970	\$62,485	\$25,009	\$37,476
042.320.54900.34500	Payroll Processing Fee	\$40,000	\$20,000	\$20,597	(\$597)
042.320.54900.34600	Credit Card Processing Fee	\$58,000	\$29,000	\$42,626	(\$13,626)
042.320.54900.40000	Travel Expenses	\$500	\$250	\$0	\$250
042.320.54900.41000	Telephone	\$15,000	\$7,500	\$7,918	(\$418)
042.320.54900.42500	Printing	\$6,000	\$3,000	\$3,786	(\$786)
042.320.54900.43000	Utility Services	\$28,000	\$14,000	\$8,861	\$5,139
042.320.54900.45000	Insurance	\$168,295	\$84,148	\$70,200	\$13,948
042.320.54900.46000	Repairs & Maintenance	\$130,000	\$65,000	\$52,355	\$12,645
042.320.54900.46002	Repairs & Maintenance-Parkway	\$200,000	\$100,000	\$131,657	(\$31,657)
042.320.54900.46100	DOT mandated Bridge Inspection (Required in 2025)	\$0	\$0	\$0	\$0
042.320.54900.51000	Office Supplies	\$6,000	\$3,000	\$78	\$2,922
042.320.54900.52000	Operating Supplies	\$22,000	\$11,000	\$8,227	\$2,773
TOTAL TOLL FACILITY		\$1,861,250	\$930,625	\$864,245	\$66,380
TOTAL OPERATING EXPENSES		\$1,903,613	\$951,807	\$878,329	\$73,477
OPERATING INCOME (LOSS)		\$856,387	\$428,193	\$462,463	\$34,269
NON OPERATING REVENUE (EXPENSES)					
042.300.36900.10200	Non Operating Revenue - Capital Expansion	(\$971,387)	(\$485,694)	\$0	\$485,694
042.300.36100.11000	Interest Income	\$280,000	\$140,000	\$126,358	(\$13,642)
042.320.54900.64000	Capital Improvements	(\$140,000)	(\$70,000)	(\$855,172)	(\$785,172)
042.310.51300.60002	Parkway Capital Expenditures	(\$25,000)	(\$12,500)	\$0	(\$12,500)
TOTAL NON OPERATING REVENUE (EXPENSES)		(\$856,387)	(\$428,193)	(\$728,814)	(\$325,620)
CHANGE IN NET POSITION		\$0	\$0	(\$266,351)	(\$291,351)
TOTAL NET POSITION - BEGINNING		\$0		\$19,875,706	
TOTAL NET POSITION - ENDING		\$0		\$19,609,355	

DUNES COMMUNITY DEVELOPMENT DISTRICT

Bridge Fund - Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended March 31, 2026

EXPENSE CODE	DESCRIPTION	OCTOBER 2025	NOVEMBER 2025	DECEMBER 2025	JANUARY 2026	FEBRUARY 2025	MARCH 2025	APRIL 2025	MAY 2025	JUNE 2025	JULY 2025	AUGUST 2025	SEPTEMBER 2025	TOTAL
OPERATING REVENUES:														
042.300.34900.10000	Toll Collections/Book Sales	\$209,942	\$203,666	\$214,661	\$204,691	\$208,571	\$261,367	\$0	\$0	\$0	\$0	\$0	\$0	\$1,302,897
042.300.36900.10000	Miscellaneous Income	\$299	\$299	\$35,327	\$1,519	\$103	\$347	\$0	\$0	\$0	\$0	\$0	\$0	\$37,895
TOTAL OPERATING REVENUES		\$210,241	\$203,965	\$249,988	\$206,210	\$208,674	\$261,714	\$0	\$0	\$0	\$0	\$0	\$0	\$1,340,792
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	\$1,511	\$0	\$0	\$0	\$0	\$0	\$0	\$9,065
042.310.51300.49000	Bank Charges	\$484	\$626	\$582	\$591	\$537	\$605	\$0	\$0	\$0	\$0	\$0	\$0	\$3,426
042.310.51300.49100	Contingencies	\$109	\$149	\$318	\$315	\$57	\$211	\$0	\$0	\$0	\$0	\$0	\$0	\$1,159
TOTAL ADMINISTRATIVE		\$2,104	\$2,286	\$2,556	\$2,417	\$2,395	\$2,327	\$0	\$0	\$0	\$0	\$0	\$0	\$14,085
<u>Toll Facility</u>														
042.320.54900.12000	Salaries	\$62,615	\$67,476	\$63,688	\$69,906	\$63,342	\$61,404	\$0	\$0	\$0	\$0	\$0	\$0	\$388,431
042.320.54900.21000	FICA Taxes	\$4,663	\$4,698	\$4,600	\$5,265	\$4,835	\$4,686	\$0	\$0	\$0	\$0	\$0	\$0	\$28,747
042.320.54900.22000	Pension Plan	\$3,893	\$4,130	\$4,436	\$4,386	\$3,928	\$3,993	\$0	\$0	\$0	\$0	\$0	\$0	\$24,766
042.320.54900.23000	Insurance Benefits (Medical)	\$5,142	\$6,887	\$6,415	\$9,258	\$8,080	\$8,080	\$0	\$0	\$0	\$0	\$0	\$0	\$43,863
042.320.54900.24000	Workers Compensation Insurance	\$2,523	\$841	\$841	\$841	\$841	\$1,236	\$0	\$0	\$0	\$0	\$0	\$0	\$7,124
042.320.54900.34300	Contractual Support	\$3,253	\$3,955	\$5,659	\$4,009	\$4,003	\$4,131	\$0	\$0	\$0	\$0	\$0	\$0	\$25,009
042.320.54900.34500	Payroll Processing Fee	\$3,640	\$3,447	\$3,165	\$3,687	\$3,447	\$3,212	\$0	\$0	\$0	\$0	\$0	\$0	\$20,597
042.320.54900.34600	Credit Card Processing Fee	\$7,957	\$7,225	\$6,731	\$7,230	\$6,698	\$6,784	\$0	\$0	\$0	\$0	\$0	\$0	\$42,626
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	\$1,360	\$0	\$0	\$0	\$0	\$0	\$0	\$7,918
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	\$1,121	\$0	\$0	\$0	\$0	\$0	\$0	\$8,861
042.320.54900.45000	Insurance	\$14,182	\$11,670	\$9,336	\$11,670	\$11,670	\$11,670	\$0	\$0	\$0	\$0	\$0	\$0	\$70,200
042.320.54900.46000	Repairs & Maintenance	\$6,963	\$4,832	\$8,554	\$16,514	\$8,141	\$7,351	\$0	\$0	\$0	\$0	\$0	\$0	\$52,355
042.320.54900.46002	Repairs & Maintenance-Parkway	\$11,533	\$12,213	\$52,644	\$12,627	\$8,762	\$33,878	\$0	\$0	\$0	\$0	\$0	\$0	\$131,657
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	\$78	\$0	\$0	\$0	\$0	\$0	\$0	\$78
042.320.54900.52000	Operating Supplies	\$2,165	\$550	\$1,033	\$1,426	\$1,511	\$1,542	\$0	\$0	\$0	\$0	\$0	\$0	\$8,227
TOTAL TOLL FACILITY		\$132,767	\$132,312	\$169,614	\$149,479	\$129,547	\$150,526	\$0	\$0	\$0	\$0	\$0	\$0	\$864,245
TOTAL OPERATING EXPENSES		\$134,870	\$134,598	\$172,171	\$151,896	\$131,942	\$152,853	\$0	\$0	\$0	\$0	\$0	\$0	\$878,329
OPERATING INCOME (LOSS)		\$75,371	\$69,367	\$77,818	\$54,314	\$76,732	\$108,860	\$0	\$0	\$0	\$0	\$0	\$0	\$462,463
NON OPERATING REVENUE (EXPENSES)														
042.300.36100.11000	Interest Income	\$25,669	\$34,709	\$38,361	\$5,517	\$9,976	\$12,126	\$0	\$0	\$0	\$0	\$0	\$0	\$126,358
042.320.54900.64000	Capital Improvements	(\$56,216)	(\$499,720)	(\$259,656)	(\$19,872)	(\$2,493)	(\$17,216)	\$0	\$0	\$0	\$0	\$0	\$0	(\$855,172)
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	(\$5,090)	\$0	\$0	\$0	\$0	\$0	\$0	(\$728,814)
CHANGE IN NET POSITION		\$44,824	(\$395,643)	(\$143,477)	\$39,959	\$84,215	\$103,770	\$0	\$0	\$0	\$0	\$0	\$0	(\$266,351)

DUNES COMMUNITY DEVELOPMENT DISTRICT

Stormwater Fee Fund - Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended March 31, 2026

EXPENSE CODE	DESCRIPTION	STORMWATER FUND BUDGET	PRORATED BUDGET THRU 03/31/26	ACTUAL THRU 03/31/26	VARIANCE
OPERATING REVENUES:					
043.300.34300.90000	Stormwater Fees	\$469,536	\$234,768	\$236,893	\$2,125
043.300.34300.90000	Stormwater Fees-(Outside District)	\$2,700	\$2,700	\$2,938	\$238
043.300.36900.10000	Miscellaneous Income	\$0	\$0	\$0	\$0
TOTAL OPERATING REVENUES		\$472,236	\$237,468	\$239,831	\$2,363
OPERATING EXPENSES					
<u>Administrative</u>					
043.310.51300.31100	Engineering/Software Services	\$25,000	\$12,500	\$0	\$12,500
043.310.51300.31500	Attorney	\$5,000	\$2,500	\$0	\$2,500
043.310.51300.32000	Collection Fees, Uncollectable & Early Payment Discount	\$1,000	\$500	\$0	\$500
043.310.51300.32200	Annual Audit	\$3,440	\$1,720	\$240	\$1,480
043.310.51300.34000	Management Fees	\$10,002	\$5,001	\$5,001	\$0
043.310.51300.35100	Computer Time	\$1,000	\$500	\$0	\$500
043.310.51300.40000	Travel Expenses	\$1,000	\$500	\$363	\$137
043.310.51300.42000	Postage & Express Mail	\$500	\$250	\$0	\$250
043.310.51300.42500	Printing	\$500	\$250	\$0	\$250
043.310.51300.45000	Insurance	\$33,659	\$16,830	\$14,004	\$2,825
043.310.51300.48000	Advertising Legal & Other	\$1,000	\$500	\$0	\$500
043.310.51300.49000	Other Current Charges	\$600	\$300	\$155	\$145
043.310.51300.49100	Contingencies	\$5,000	\$2,500	\$0	\$2,500
043.310.51300.51000	Office Supplies	\$1,000	\$500	\$0	\$500
043.310.51300.54000	Dues, Licenses & Subscriptions	\$1,000	\$500	\$0	\$500
043.320.53600.12000	Salaries	\$110,996	\$55,498	\$51,870	\$3,628
043.320.53600.21000	FICA Taxes	\$10,304	\$5,152	\$3,686	\$1,466
043.320.53600.22000	Pension Expense	\$11,100	\$5,550	\$5,433	\$117
043.320.53600.23000	Health Insurance Benefits	\$14,402	\$7,201	\$8,718	(\$1,517)
043.320.53600.24000	Workers Comp Insurance	\$1,630	\$1,630	\$1,310	\$320
TOTAL ADMINISTRATIVE		\$239,633	\$119,882	\$90,780	\$29,102
<u>Stormwater System Maintenance</u>					
043.320.53600.43000	Electric (7 Aerators)	\$18,000	\$9,000	\$7,207	\$1,793
043.320.53600.46200	Landscaping	\$5,000	\$2,500	\$0	\$2,500
043.320.53600.46500	Lake Maintenance	\$70,000	\$35,000	\$21,576	\$13,424
043.320.53600.46700	Storm Drain System Maintenance	\$60,000	\$30,000	\$7,850	\$22,150
043.320.53600.49300	Repair and Replacement Equipment	\$5,000	\$2,500	\$756	\$1,744
043.320.53600.49200	Repair and Replacement Floating Aerators	\$10,000	\$5,000	\$3,587	\$1,413
043.320.53600.52100	Grass Carp/Fish-Nuisance Removal	\$3,000	\$1,500	\$0	\$1,500
TOTAL STORMWATER SYSTEM MAINTENANCE		\$176,000	\$88,000	\$40,976	\$47,024
TOTAL OPERATING EXPENSES		\$415,633	\$207,882	\$131,755	\$76,126
OPERATING INCOME (LOSS)		\$56,603	\$29,586	\$108,075	\$78,489
<u>NON OPERATING REVENUE (EXPENSES)</u>					
043.300.36900.10200	Non Operating Revenue - Capital Expansion	(\$27,671)	(\$13,836)	\$0	(\$13,836)
043.300.36100.10000	Interest Income	\$21,068	\$10,534	\$13,486	\$2,952
043.320.54900.64000	Capital Improvements	(\$50,000)	(\$25,000)	\$0	\$25,000
043.320.53600.65000	Renewal and Replacement	\$0	\$0	\$0	\$0
TOTAL NON OPERATING REVENUE (EXPENSES)		(\$56,603)	(\$28,301)	\$13,486	\$14,116
CHANGE IN NET POSITION		\$0	\$1,285	\$121,561	\$92,605
TOTAL NET POSITION - BEGINNING		\$0		\$761,842	
TOTAL NET POSITION - ENDING		\$0		\$883,403	

DUNES COMMUNITY DEVELOPMENT DISTRICT

Stormwater Fee Fund - Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended March 31, 2026

EXPENSE CODE	DESCRIPTION	OCTOBER 2025	NOVEMBER 2025	DECEMBER 2025	JANUARY 2026	FEBRUARY 2026	MARCH 2026	APRIL 2026	MAY 2026	JUNE 2026	JULY 2026	AUGUST 2026	SEPTEMBER 2026	TOTAL
OPERATING REVENUES:														
043.300.34300.90000	Stormwater Fees	\$39,398	\$39,413	\$39,483	\$39,508	\$39,508	\$39,583	\$0	\$0	\$0	\$0	\$0	\$0	\$236,893
043.300.34300.90001	Stormwater Fees-Outside District	\$0	\$0	\$0	\$0	\$0	\$2,938	\$0	\$0	\$0	\$0	\$0	\$0	\$2,938
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	\$42,521	\$0	\$0	\$0	\$0	\$0	\$0	\$239,831
OPERATING EXPENSES														
Administrative														
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	\$834	\$0	\$0	\$0	\$0	\$0	\$0	\$5,001
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	\$2,334	\$0	\$0	\$0	\$0	\$0	\$0	\$14,004
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	\$49	\$0	\$0	\$0	\$0	\$0	\$0	\$155
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	\$8,827	\$0	\$0	\$0	\$0	\$0	\$0	\$51,870
043.320.53600.21000	FICA Taxes	\$601	\$544	\$561	\$652	\$656	\$671	\$0	\$0	\$0	\$0	\$0	\$0	\$3,686
043.320.53600.22000	Pension Expense	\$856	\$856	\$1,117	\$852	\$867	\$886	\$0	\$0	\$0	\$0	\$0	\$0	\$5,433
043.320.53600.23000	Health Insurance Benefits	\$1,309	\$1,299	\$1,299	\$1,802	\$1,507	\$1,502	\$0	\$0	\$0	\$0	\$0	\$0	\$8,718
043.320.53600.24000	Workers Comp Insurance	\$464	\$155	\$155	\$155	\$155	\$227	\$0	\$0	\$0	\$0	\$0	\$0	\$1,310
TOTAL ADMINISTRATIVE		\$14,935	\$14,558	\$15,512	\$15,249	\$15,196	\$15,330	\$0	\$0	\$0	\$0	\$0	\$0	\$90,780
Stormwater System Maintenance														
043.320.53600.43000	Electric (7 Aerators)	\$572	\$1,102	\$1,501	\$1,211	\$1,390	\$1,431	\$0	\$0	\$0	\$0	\$0	\$0	\$7,207
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	\$1,765	\$0	\$0	\$0	\$0	\$0	\$0	\$3,587
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	\$3,195	\$0	\$0	\$0	\$0	\$0	\$0	\$40,976
TOTAL OPERATING EXPENSES		\$20,901	\$21,054	\$30,257	\$21,854	\$19,165	\$18,525	\$0	\$0	\$0	\$0	\$0	\$0	\$131,755
OPERATING INCOME (LOSS)		\$18,497	\$18,359	\$9,226	\$17,654	\$20,343	\$23,996	\$0	\$0	\$0	\$0	\$0	\$0	\$108,075
NON OPERATING REVENUE (EXPENSES)														
043.300.36100.10000	Interest Income	\$2,221	\$2,138	\$2,154	\$2,368	\$2,214	\$2,391	\$0	\$0	\$0	\$0	\$0	\$0	\$13,486
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	\$2,391	\$0	\$0	\$0	\$0	\$0	\$0	\$13,486
CHANGE IN NET POSITION		\$20,718	\$20,497	\$11,380	\$20,022	\$22,557	\$26,387	\$0	\$0	\$0	\$0	\$0	\$0	\$121,561
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	\$26,387	\$0	\$0	\$0	\$0	\$0	\$0	\$121,561

G.

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

Date Received	Gross Assessments Received	Discounts/ Penalties	Commissions Paid	Interest Income	Net Amount Received	\$464,265.00 General Fund 100%	\$464,265.00 Total 100%
11/17/25	\$102,934.92	\$4,117.40	\$1,976.35	\$0.00	\$96,841.17	\$96,841.17	\$96,841.17
11/26/25	\$70,200.00	\$2,808.00	\$1,347.84	\$0.00	\$66,044.16	\$66,044.16	\$66,044.16
12/15/25	\$214,686.56	\$8,587.46	\$4,121.98	\$0.00	\$201,977.12	\$201,977.12	\$201,977.12
12/22/25	\$6,455.26	\$193.66	\$125.23	\$0.00	\$6,136.37	\$6,136.37	\$6,136.37
01/28/26	\$28,245.50	\$787.60	\$549.16	\$0.00	\$26,908.74	\$26,908.74	\$26,908.74
03/03/26	\$12,017.35	\$205.20	\$236.25	\$0.00	\$11,575.90	\$11,575.90	\$11,575.90
03/27/26	\$9,086.08	\$36.45	\$180.99	\$0.00	\$8,868.64	\$8,868.64	\$8,868.64
	\$443,625.67	\$16,735.77	\$8,537.81	\$0.00	\$418,352.09	\$418,352.09	\$418,352.09

Percent Collected **95.55%**
Balance Due **\$20,639.33**

H.

DUNES COMMUNITY DEVELOPMENT DISTRICT

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

<i>Fund</i>	<i>Check Numbers</i>	<i>Amount</i>
General Fund	7102-7106	\$6,422.62
Water and Sewer	21797-21870	\$330,679.36
Bridge Fund	9599-9636	\$215,404.18
Stormwater Fund	204-206	\$3,988.51
<i>Total</i>		<i>\$556,494.67</i>

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
3/05/26	00315	3/01/26	15321	202603	320	53800	46200			*	1,800.00		
			SVC	MARCH	2026				LAWN ENFORCEMENT AGENCY INC			1,800.00	007102
3/05/26	00280	3/02/26	8311	202603	310	51300	49100			*	146.00		
			WEB MAINT	MARCH	2026				VGLOBALTECH			146.00	007103
3/05/26	00141	2/25/26	85968040	202603	320	53800	46000			*	1,148.92		
			SVC	MARCH	2026					*	445.95		
		2/25/26	85970100	202603	320	53800	46000		WM CORPORATE SERVICES INC.			1,594.87	007104
3/12/26	00129	3/06/26	10583	202602	310	51300	31500			*	1,735.00		
			SVC	FEB	2026				CHIUMENTO LAW PLLC			1,735.00	007105
3/12/26	00109	3/01/26	792	202603	310	51300	34000			*	885.58		
			MGMT FEES	MARCH	2026					*	166.67		
		3/01/26	792	202603	310	51300	35100		INFORMATION TECHNOLOGY			94.50	
		3/01/26	792	202603	310	51300	42500		COPIES				
									GOVERNMENTAL MANAGEMENT SERVICES			1,146.75	007106
TOTAL FOR BANK F											6,422.62		
TOTAL FOR REGISTER											6,422.62		

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
3/05/26	00613	3/01/26	903091	202602	320	53600	34800		DRINKING WATER	*	1,395.00		
		3/01/26	903092	202602	330	53600	34800		WATERWATER	*	1,218.40		
ADVANCED ENVIRONMENTAL LABORATORIES												2,613.40	021797
3/05/26	01789	3/01/26	1LQR1YKQ	202602	330	53600	52000		PURCHASES FEB 2026	*	350.73		
AMAZON CAPITAL SERVICES												350.73	021798
3/05/26	01714	2/23/26	01558190	202603	310	53600	41000		SVCS MARCH 2026	*	114.99		
CHARTER COMMUNICATIONS												114.99	021799
3/05/26	00305	2/20/26	22336058	202602	320	53600	43100		SVCS FEB 2026	*	2.33		
		2/20/26	22336559	202602	320	53600	43100		SVCS FEB 2026	*	2.33		
		2/20/26	22338040	202602	320	53600	43100		SVCS FEB 2026	*	2.33		
		2/20/26	22342983	202602	340	53600	43300		SVCS FEB 2026	*	176.62		
CITY OF PALM COAST-UTILITY DEPT.												183.61	021800
3/05/26	00112	2/24/26	CD796634	202603	310	53600	52000		WATER COOLER RENTAL 03/26	*	14.07		
CULLIGAN-DAYTONA BEACH												14.07	021801
3/05/26	01265	2/28/26	192595	202602	310	53600	44000		COPIER LEASE FEB 2026	*	10.68		
		2/28/26	192596	202602	310	53600	44000		COPIER LEASE FEB 2026	*	67.54		
		2/28/26	192597	202602	310	53600	44000		COPIER LEASE FEB 2026	*	41.95		
		2/28/26	192598	202602	310	53600	44000		COPIER LEASE FEB 2026	*	138.75		
		2/28/26	192838	202602	310	53600	44000		COPIER LEASE FEB 2026	*	167.00		
DOCUMENT TECHNOLOGIES												425.92	021802
3/05/26	00047	3/03/26	91979333	202602	310	51300	42000		DELIVERIES THRU 02/26/26	*	37.64		
FEDEX												37.64	021803
3/05/26	00030	2/26/26	2218971	202602	320	53600	61000		SUPPLIES	*	6,068.00		

DUNE -DUNES - SHENNING

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		2/26/26	2219222	202602	330	53600	46000		FERGUSON WATERWORKS	*	358.00	6,426.00	021804
			SUPPLIES										
3/05/26	00013	2/24/26	04682	FE 202602	330	53600	43000		FLORIDA POWER & LIGHT CO.	*	131.56	370.41	021805
			SVCS FEB 2026										
		2/24/26	49253	FE 202602	330	53600	43000		FUTURE HORIZONS, INC.	*	37.54	5,394.00	021806
			SVCS FEB 2026										
		2/24/26	66328	FE 202602	330	53600	43000			*	31.27		
			SVCS FEB 2026										
		2/24/26	90108	FE 202602	330	53600	43000			*	31.33		
			SVCS FEB 2026										
		2/24/26	90294	FE 202602	330	53600	43000			*	50.19		
			SVCS FEB 2026										
		2/24/26	91016	FE 202602	330	53600	43000			*	88.52		
			SVCS FEB 2026										
3/05/26	00309	2/27/26	93760	202602	330	53600	52200			*	5,394.00		
			AQUATIC WEED CNTRL FEB 26										
3/05/26	00057	2/17/26	98098986	202602	320	53600	46000			*	79.28	204.24	021807
			SUPPLIES										
		2/17/26	98098987	202602	320	53600	46000			*	124.96		
			SUPPLIES										
3/05/26	00328	2/20/26	93521333	202602	330	53600	46000			*	29.68	56.79	021808
			SUPPLIES										
		2/23/26	93521503	202602	330	53600	46000			*	27.11		
			SUPPLIES										
3/05/26	00028	1/27/26	36861	202601	310	53600	52000			*	52.04		
			SUPPLIES										
		2/12/26	36889	202602	320	53600	52000			*	34.41		
			SUPPLIES										
3/05/26	00515	2/25/26	7346602	202602	320	53600	52200			*	6,325.45	86.45	021809
			SUPPLIES										
3/05/26	01247	2/28/26	19903014	202603	310	53600	44000			*	171.06	6,325.45	021810
			COPIER LEASE MARCH 2026										
			LEAF									171.06	021811

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CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
3/05/26	01138	2/17/26	82845165	202602	320	53600	52200		CO2 BULK	*	1,178.96		
		2/24/26	82876375	202602	320	53600	52200		CO2 BULK	*	1,008.86		
									NUCO2			2,187.82	021812
3/05/26	00688	2/26/26	110817	202602	330	53600	52200		SUPPLIES	*	426.88		
		2/26/26	110817	202602	320	53600	52200		SUPPLIES	*	853.76		
									ODYSSEY MANUFACTURING COMPANY			1,280.64	021813
3/05/26	01398	2/27/26	26357146	202602	320	53600	34800		SVCS 02/09/26	*	322.00		
		2/28/26	26357147	202602	320	53600	34800		SVCS 02/13/26	*	300.00		
									PACE ANALYTICAL SERVICES, LLC			622.00	021814
3/05/26	00627	2/27/26	18WE1306	202602	330	53600	46050		EXTENDED SERVICE CONTRACT	*	1,790.00		
		2/27/26	18WE1306	202602	320	53600	46050		EXTENDED SERVICE CONTRACT	*	1,790.00		
									RING POWER CORPORATION			3,580.00	021815
3/05/26	00661	2/28/26	PSINV105	202602	310	51300	54000		ASSESSMENT BILL FY25-26	*	68.93		
									SUNSHINE STATE ONE CALL OF FLORIDA			68.93	021816
3/05/26	00978	12/16/25	3220650	202512	320	53600	46000		GAMMA XL LIQUID	*	243.25		
									TRINOVA-FLORIDA			243.25	021817
3/05/26	01767	2/26/26	50378556	202603	310	53600	44000		COPIER LEASE MARCH 2026	*	170.00		
									WELLS FARGO VENDOR FIN SVCS LLC			170.00	021818
3/12/26	01296	3/05/26	22035011	202602	320	53600	34800		SVCS FEB 2026	*	2,062.84		
									AMERICAN WATER CHEMICALS, INC.			2,062.84	021819
3/12/26	01778	3/10/26	03102026	202603	300	34300	30000		REFUND-CRDT BAL CLSD ACCT	*	128.42		
									EUGENE & MARGARET BARRY			128.42	021820
3/12/26	02132	3/10/26	03102026	202603	300	34300	30000		REFUND-CRDT BAL CLSD ACCT	*	151.51		
									ROBERT & GAIL COLAVOLPE			151.51	021821

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3/12/26	00013	2/27/26	31053	FE 202602		330-53600-43000				*	34.12		
			SVCS FEB 2026										
		2/27/26	41474	FE 202602		330-53600-43000				*	36.86		
			SVCS FEB 2026										
		2/28/26	00180	FE 202602		330-53600-43000				*	44.21		
			SVCS FEB 2026										
		2/28/26	01669	FE 202602		330-53600-43000				*	96.34		
			SVCS FEB 2026										
		2/28/26	06441	FE 202602		330-53600-43000				*	229.97		
			SVCS FEB 2026										
		2/28/26	06601	FE 202602		320-53600-43000				*	118.30		
			SVCS FEB 2026										
		2/28/26	06618	FE 202602		330-53600-43000				*	90.88		
			SVCS FEB 2026										
		2/28/26	06682	FE 202602		330-53600-43000				*	31.43		
			SVCS FEB 2026										
		2/28/26	09639	FE 202602		320-53600-43000				*	36.52		
			SVCS FEB 2026										
		2/28/26	09681	FE 202602		330-53600-43000				*	91.54		
			SVCS FEB 2026										
		2/28/26	10476	FE 202602		330-53600-43000				*	32.79		
			SVCS FEB 2026										
		2/28/26	38339	FE 202602		320-53600-43000				*	12,683.78		
			SVCS FEB 2026										
		2/28/26	54287	FE 202602		330-53600-43000				*	1,397.47		
			SVCS FEB 2026										
		2/28/26	54554	FE 202602		330-53600-43000				*	33.11		
			SVCS FEB 2026										
		2/28/26	64405	FE 202602		330-53600-43000				*	34.78		
			SVCS FEB 2026										
		2/28/26	80187	FE 202602		330-53600-43000				*	34.23		
			SVDS FEB 2026										
		2/28/26	83014	FE 202602		330-53600-43000				*	69.04		
			SVCS FEB 2026										
		2/28/26	89460	FE 202602		330-53600-43000				*	4,019.31		
			SVCS FEB 2026										
		2/28/26	94444	FE 202602		330-53600-43000				*	50.83		
			SVCS FEB 2026										
FLORIDA POWER & LIGHT CO.											19,165.51	021823	
3/12/26	00382	3/01/26	791	202603		310-51300-34000				*	1,979.58		
			MGMT FEES MARCH 2026										
GOVERNMENTAL MANAGEMENT SERVICES											1,979.58	021824	
3/12/26	02133	3/10/26	03102026	202603		300-34300-30000				*	110.26		
			REFUND-CRDT BAL CLSD ACCT										
SAMEER & CINDY HATE											110.26	021825	
DUNE -DUNES - SHENNING													

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3/12/26	00515	1/28/26	7319875	202601	320	53600	52200			*	5,068.60		
			SUPPLIES										
		3/04/26	7351210	202603	320	53600	52200			*	2,944.15		
			SUPPLIES										
								HAWKINS, INC.				8,012.75	021826
3/12/26	02058	3/10/26	03102026	202603	300	34300	30100			*	35.22		
			REFUND-CRDT BAL CLSD ACCT										
								THOMAS & JANET KIMBLE				35.22	021827
3/12/26	02108	2/13/26	7629	202602	340	53600	46000			*	2,340.00		
			PALM TRIMMING										
								LAWN ENFORCEMENT AGENCY INC				2,340.00	021828
3/12/26	02134	3/10/26	03102026	202603	300	34300	30000			*	180.17		
			REFUND-CRDT BAL CLSD ACCT										
								WILLIAM & TRACEY MARTIN				180.17	021829
3/12/26	02066	3/10/26	03102026	202603	300	34300	30000			*	242.85		
			REFUND-CRDT BAL CLSD ACCT										
								ROBERT & BARBARA MCGRAW				242.85	021830
3/12/26	01855	3/04/26	60891731	202603	330	53600	46000			*	183.29		
			SUPPLIES										
		3/09/26	61169118	202603	330	53600	46000			*	202.43		
			SUPPLIES										
								MCMASTER-CARR				385.72	021831
3/12/26	00688	3/05/26	111484	202603	330	53600	52200			*	283.36		
			SUPPLIES										
		3/05/26	111484	202603	320	53600	52200			*	566.72		
			SUPPLIES										
								ODYSSEY MANUFACTURING COMPANY				850.08	021832
3/12/26	02135	3/10/26	03102026	202603	300	34300	30100			*	17.61		
			REFUND-CRDT BAL CLSD ACCT										
								SCOTT & KAREN RUSH				17.61	021833
3/12/26	02011	2/25/26	60566593	202602	310	51300	51000			*	236.37		
			SUPPLIES										
		2/25/26	60566593	202602	310	51300	51000			*	68.55		
			SUPPLIES										
		2/25/26	60566594	202602	310	51300	51000			*	106.34		
			SUPPLIES										
		2/25/26	60566594	202602	310	51300	51000			*	124.43		
			SUPPLIES										

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		2/25/26	60566594	202602	310	51300	51000			*	50.07		
			SUPPLIES										
									STAPLES			585.76	021834
3/12/26	02090	3/01/26	66219	202603	330	53600	34900			*	19,587.33		
			MOBILE CENTRIFUGE DEWATER										
									SYNAGRO TECHNOLOGIES INC			19,587.33	021835
3/12/26	02091	12/30/25	US-9558	202512	320	53600	46000			*	1,718.08		
			DUAL SERVER PREMIUM RENEW										
		12/30/25	US-9558	202512	330	53600	46000			*	1,718.08		
			DUAL SERVER PREMIUM RENEW										
		12/30/25	US-9558	202512	340	53600	46000			*	1,718.09		
			DUAL SERVER PREMIUM RENEW										
									TRIHEDRAL INC			5,154.25	021836
3/12/26	02136	1/07/26	671905	202601	330	53600	46075			*	1,098.49		
			PURCHASE ORDER#251867										
									VEGA AMERICAS INC			1,098.49	021837
3/19/26	01195	3/18/26	16617	202604	310	51300	54000			*	100.00		
			SVCS APRIL 2026										
									ANSWER ALL ANSWERING SERVICE			100.00	021838
3/19/26	00047	3/17/26	92173811	202603	300	13100	10000			*	251.20		
			DELIVERIES THRU 03/12/26										
		3/17/26	92173811	202603	310	51300	42000			*	96.81		
			DELIVERIES THRU 03/12/26										
		3/17/26	92173811	202603	310	51300	42000			*	251.20		
			DELIVERIES THRU 03/12/26										
		3/17/26	92173811	202603	300	20700	10100			*	251.20		
			DELIVERIES THRU 03/12/26										
									FEDEX			348.01	021839
3/19/26	00309	3/16/26	94002	202603	330	53600	52200			*	26,100.00		
			CUTRINE FL909 275 GAL TOT										
									FUTURE HORIZONS, INC.			26,100.00	021840
3/19/26	00123	3/14/26	14915280	202603	320	53600	46000			*	90.42		
			SUPPLIES										
		3/14/26	14915280	202603	330	53600	46000			*	90.42		
			SUPPLIES										
									HACH COMPANY			180.84	021841
3/19/26	00515	3/11/26	7357170	202603	320	53600	52200			*	6,372.70		
			SUPPLIES										

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		3/15/26	7361453	202603 320-53600-52200	SUPPLIES	*	50.00		
					HAWKINS, INC.			6,422.70	021842
3/19/26	01138	3/04/26	83006293	202603 320-53600-52200	CO2 BULK	*	1,494.86		
					NUCO2			1,494.86	021843
3/19/26	00688	3/12/26	112137	202603 330-53600-52200	SUPPLIES	*	379.04		
		3/12/26	112137	202603 320-53600-52200	SUPPLIES	*	758.08		
					ODYSSEY MANUFACTURING COMPANY			1,137.12	021844
3/19/26	01853	3/10/26	1194	202603 320-53600-46000	LIFT STATIONS AND VALVES	*	6,800.00		
		3/10/26	1195	202603 320-53600-46000	RO TRAIN 1 AND 2	*	6,250.00		
					SOUTHERN PAINTING & WATERPROOFING			13,050.00	021845
3/19/26	00214	3/12/26	INV00989	202603 330-53600-46000	SUPPLIES	*	1,685.00		
		3/12/26	INV00989	202603 330-53600-46000	SUPPLIES	*	849.95		
					USA BLUEBOOK			2,534.95	021846
3/26/26	01674	3/23/26	8598	202603 320-53600-46000	MEMBREANE REPLACEMENTS	*	1,731.63		
					AEREX INDUSTRIES INC			1,731.63	021847
3/26/26	02137	3/11/26	3226	202603 310-51300-64005	50% DEPOSIT-OZEN AIR TECH	*	4,362.93		
					AMERICAN AIR COMPRESSOR LLC			4,362.93	021848
3/26/26	00355	3/01/26	28728975	202603 310-53600-41000	SVCS MARCH 2026	*	515.48		
					AT&T MOBILITY			515.48	021849
3/26/26	00988	3/11/26	34458231	202603 310-53600-41000	SVCS MARCH 2026	*	833.73		
					AT&T			833.73	021850
3/26/26	00226	3/25/26	109073	202603 310-53600-41000	SVCS 03/20/2026	*	255.00		
					ATLANTIC COMMUNICATIONS TEAM			255.00	021851

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3/26/26	01968	3/16/26	27635	202603	330	53600	46075		SEWER STANDARD CLEANING	*	2,510.00		
									ATLANTIC PIPE SERVICES LLC			2,510.00	021852
3/26/26	00453	4/01/26	APRIL 20	202604	310	53600	41000		CELLPHONE ALLOWANCE 04/26	*	100.00		
									CORY BRILL			100.00	021853
3/26/26	01869	3/15/26	01525270	202603	310	53600	41000		SVCS MARCH 2026	*	456.39		
									CHARTER COMMUNICATIONS			456.39	021854
3/26/26	00112	3/20/26	CD823216	202603	310	53600	52000		SUPPLIES MAR 2026-CUPS	*	20.32		
									CULLIGAN-DAYTONA BEACH			20.32	021855
3/26/26	00030	3/18/26	2219205	202603	330	53600	46000		SUPPLIES	*	10,650.00		
		3/19/26	2223284	202603	320	53600	46050		SUPPLIES	*	3,359.50		
		3/19/26	2223284	202603	340	53600	46050		SUPPLIES	*	3,359.50		
									FERGUSON WATERWORKS			17,369.00	021856
3/26/26	00515	3/18/26	7364937	202603	320	53600	52200		SUPPLIES	*	5,338.90		
									HAWKINS, INC.			5,338.90	021857
3/26/26	02108	3/11/26	15411	202603	340	53600	46000		PALM TREES PRUNING-MAR 26	*	1,710.00		
									LAWN ENFORCEMENT AGENCY INC			1,710.00	021858
3/26/26	00876	3/14/26	253430	202602	320	53600	46000		SVCS FEB 2026	*	1,252.47		
		3/14/26	253430	202602	330	53600	46000		SVCS FEB 2026	*	1,252.47		
		3/14/26	253430	202602	340	53600	46000		SVCS FEB 2026	*	1,252.48		
									MCKIM & CREED INC			3,757.42	021859
3/26/26	01855	3/18/26	61717278	202603	330	53600	46000		SUPPLIES	*	196.27		
									MCMASTER-CARR			196.27	021860
3/26/26	01689	4/01/26	APRIL 20	202604	310	53600	41000		CELLPHONE ALLOWANCE 04/26	*	100.00		
									EARL A.NASH			100.00	021861

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3/26/26	01138	3/11/26	83036449	202603	320	53600	52200		CO2 BULK	*	974.84		
								NUCO2				974.84	021862
3/26/26	00688	3/19/26	112839	202603	330	53600	52200		SUPPLIES	*	758.69		
		3/19/26	112839	202603	320	53600	52200		SUPPLIES	*	1,517.39		
								ODYSSEY MANUFACTURING COMPANY				2,276.08	021863
3/26/26	01171	4/01/26	APRIL 20	202604	310	51300	40000		VEHICLE ALLOWANCE 04/2026	*	500.00		
								GREGORY L. PEUGH				500.00	021864
3/26/26	01245	4/01/26	APRIL 20	202604	310	51300	40000		VEHICLE ALLOWANCE 04/2026	*	300.00		
								DAVID C. PONITZ				300.00	021865
3/26/26	02065	3/20/26	118ST1-4	202603	310	53600	52055		JOIST	*	170.99		
		3/20/26	118ST1-4	202603	310	53600	52055		MARSHALL BROWN	*	242.99		
		3/20/26	118ST1-4	202603	310	53600	52055		ZINC	*	161.99		
								RED WING BUSINESS ADVANTAGE ACCOUNT				575.97	021866
3/26/26	00131	3/25/26	03252026	202603	300	15100	10000		TXFER EXCESS FUNDS TO SBA	*	200,000.00		
		3/25/26	03252026	202603	300	15100	10000		TXFER EXCESS FUNDS TO SBA	V	200,000.00-		
								STATE BOARD OF ADMINISTRATION				.00	021867
3/26/26	02138	3/24/26	0124870-	202603	310	51300	64010		VACHUNTER	*	139,953.00		
								TEXAS UNDERGROUND INC				139,953.00	021868
3/26/26	02139	3/16/26	71044131	202603	320	53600	34800		REPLACE ALUMINUM ANODE RO	*	68.00		
		3/16/26	81601567	202603	320	53600	34800		FLUSH/REFILL WATER HEATER	*	2,315.00		
								TOTAL COMFORT SERVICES				2,383.00	021869
3/26/26	01845	3/23/26	11133781	202603	310	53600	52100		FUEL	*	75.17		
								WEX BANK (CIRCLE K)				75.17	021870
TOTAL FOR BANK D											330,679.36		
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3/05/26	00255	3/02/26	12653	202603	320	54900	46000		PEST CONROL SVCS MAR 2026	*	80.00		
ABOVE THE REST PEST CONTROL												80.00	009599
3/05/26	00132	2/20/26	22335749	202602	320	54900	34300		SVCS FEB 2026	*	1,156.00		
CITY OF PALM COAST-UTILITY DEPT.												1,156.00	009600
3/05/26	00101	2/24/26	CD796069	202603	320	54900	52000		WATER COOLER RENTAL 03/26	*	71.50		
CULLIGAN-DAYTONA BEACH												71.50	009601
3/05/26	00014	2/26/26	02998	FE	202602	320	54900	43000	SVCS FEB 2026	*	279.62		
		2/26/26	04979	FE	202602	320	54900	43000	SVCS FEB 2026	*	198.50		
		2/26/26	05950	FE	202602	320	54900	43000	SVCS FEB 2026	*	693.87		
FLORIDA POWER & LIGHT CO.												1,171.99	009602
3/05/26	00039	3/02/26	28775		202602	300	13100	10000	AUDIT FYE 09/30/2025	*	380.00		
		3/02/26	28775		202602	300	13100	10100	AUDIT FYE 09/30/2025	*	170.00		
		3/02/26	28775		202602	310	51300	32200	AUDIT FYE 09/30/2025	*	290.00		
		3/02/26	28775		202602	300	13100	10300	AUDIT FYE 09/30/2025	*	160.00		
		3/02/26	28775		202602	310	51300	32200	AUDIT FYE 09/30/2025	*	170.00		
		3/02/26	28775		202602	300	20700	10000	AUDIT FYE 09/30/2025	*	170.00-		
		3/02/26	28775		202602	310	51300	32200	AUDIT FYE 09/30/2025	*	380.00		
		3/02/26	28775		202602	300	20700	10000	AUDIT FYE 09/30/2025	*	380.00-		
		3/02/26	28775		202602	310	51300	32200	AUDIT FYE 09/30/2025	*	160.00		
		3/02/26	28775		202602	300	20700	10000	AUDIT FYE 09/30/2025	*	160.00-		
GRAU & ASSOCIATES												1,000.00	009603
3/05/26	00418	3/01/26	15320		202603	320	54900	46002	SVCS MARCH 2026	*	7,997.00		
		3/01/26	15322		202603	320	54900	46000	SVCS MARCH 2026	*	1,100.00		
LAWN ENFORCEMENT AGENCY INC												9,097.00	009604

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3/05/26	00417	3/22/26	19877650	202602	320	54900	34300		COPIER LEASE FEB 2026	*	167.85		
									LEAF			167.85	009605
3/05/26	00340	3/03/26	25429	202602	320	54900	34300		PROACTIVE IT SVCS FEB 26	*	1,632.90		
		3/03/26	25429	202602	300	13100	10000		PROACTIVE IT SVCS FEB 26	*	1,632.90		
		3/03/26	25429	202602	300	13100	10100		PROACTIVE IT SVCS FEB 26	*	50.00		
		3/03/26	25429	202602	310	51300	49100		PROACTIVE IT SVCS FEB 26	*	50.00		
		3/03/26	25429	202602	300	20700	10000		PROACTIVE IT SVCS FEB 26	*	50.00-		
		3/03/26	25429	202602	310	53600	41000		PROACTIVE IT SVCS FEB 26	*	1,632.90		
		3/03/26	25429	202602	300	20700	10000		PROACTIVE IT SVCS FEB 26	*	1,632.90-		
									MPOWER DATA SOLUTIONS			3,315.80	009606
3/05/26	00248	3/03/26	18WE1316	202603	320	54900	46000		REPAIRS MARCH 2026	*	1,973.40		
									RING POWER CORPORATION			1,973.40	009607
3/05/26	00318	2/26/26	FL122848	202602	320	54900	46000		MECHANICAL SWEEPING-BRDGS	*	675.00		
		2/26/26	FL122848	202602	320	54900	46002		MECHANICAL SWEEPING-PRKWY	*	300.00		
									USA SERVICES OF FLORIDA, INC.			975.00	009608
3/05/26	00061	2/25/26	85968640	202603	320	54900	46000		SVCS MARCH 2026	*	873.64		
									WM CORPORATE SERVICES, INC.			873.64	009609
3/12/26	00124	3/02/26	R544038	202603	320	54900	46000		COMM SVC AGREEMENT A/C	*	350.00		
									ALL AMERICAN AIR CONDITIONING INC			350.00	009610
3/12/26	00384	3/01/26	1FR43XWN	202603	320	54900	52000		CREDIT	*	38.45-		
		3/02/26	13D1MP37	202602	320	54900	52000		SUPPLIES	*	1,026.27		
		3/02/26	13D1MP37	202602	300	13100	10000		SUPPLIES	*	525.12		
		3/02/26	13D1MP37	202602	320	53600	46050		SUPPLIES	*	183.92		

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CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		3/02/26	13D1MP37	202602 330-53600-52000	SUPPLIES	*	341.20		
		3/02/26	13D1MP37	202602 300-20700-10000	SUPPLIES	*	525.12-		
								AMAZON CAPITAL SERVICES	1,512.94 009611
3/12/26	00420	3/01/26	INV14795	202603 320-54900-41000	SVCS MARCH 2026	*	231.88		
		3/01/26	INV14795	202603 300-13100-10000	SVCS MARCH 2026	*	299.00		
		3/01/26	INV14795	202603 310-53600-41000	SVCS MARCH 2026	*	299.00		
		3/01/26	INV14795	202603 300-20700-10000	SVCS MARCH 2026	*	299.00-		
								BIGLEAF NETWORKS INC/AVIDBANK	530.88 009612
3/12/26	00396	3/01/26	11365540	202603 320-54900-41000	SVCS MARCH 2026	*	375.00		
								CHARTER COMMUNICATIONS	375.00 009613
3/12/26	00014	2/27/26	07438	FE 202602 320-54900-46002	SVCS FEB 2026	*	37.92		
		2/27/26	25021	FE 202602 320-54900-46002	SVCS FEB 2026	*	44.08		
		2/27/26	56431	FE 202602 320-54900-46002	SVCS FEB 2026	*	44.34		
		2/27/26	84435	FE 202602 320-54900-46002	SVCS FEB 2026	*	39.01		
								FLORIDA POWER & LIGHT CO.	165.35 009614
3/12/26	00145	3/01/26	790	202603 310-51300-34000	MGMT FEES MARCH 2026	*	1,510.75		
								GOVERNMENTAL MANAGEMENT SERVICES	1,510.75 009615
3/12/26	00317	2/27/26	29696	202602 320-54900-42500	WINDOW DECAL	*	1,802.97		
								G2 I.D. SOURCE, INC.	1,802.97 009616
3/12/26	00316	2/28/26	86366450	202603 310-51300-49100	PSC SPEC / 5 DRUG-BUND	*	102.40		
								LABORTORY CORPORATION OF AMERICA	102.40 009617
3/12/26	00180	4/01/26	COM#7039	202604 300-13100-10000	WC FL1 0184401 25-12	*	1,578.92		
		4/01/26	COM#7039	202604 300-13100-10100	WC FL1 0184401 25-12	*	177.51		

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4/01/26		COM#7039	202604	300-13100-10300						*	154.67		
		WC FL1	0184401	25-12									
4/01/26		COM#7039	202604	320-54900-24000						*	841.07		
		WC FL1	0184401	25-12									
4/01/26		COM#7039	202604	320-53800-24000						*	177.51		
		WC FL1	0184401	25-12									
4/01/26		COM#7039	202604	300-20700-10000						*	177.51-		
		WC FL1	0184401	25-12									
4/01/26		COM#7039	202604	310-53600-24000						*	1,578.92		
		WC FL1	0184401	25-12									
4/01/26		COM#7039	202604	300-20700-10000						*	1,578.92-		
		WC FL1	0184401	25-12									
4/01/26		COM#7039	202604	310-53600-24000						*	154.67		
		WC FL1	0184401	25-12									
4/01/26		COM#7039	202604	300-20700-10000						*	154.67-		
		WC FL1	0184401	25-12									
PREFERRED GOVERNMENTAL INSURANCE TS												2,752.17	009618
3/12/26	00154	3/06/26	89328039	202604	300-13100-10000					*	14,017.98		
			HEALTH INS	APRIL 2026									
		3/06/26	89328039	202604	300-13100-10100					*	1,496.16		
			HEALTH INS	APRIL 2026									
		3/06/26	89328039	202604	320-54900-23000					*	7,135.15		
			HEALTH INS	APRIL 2026									
		3/06/26	89328039	202604	300-13100-10300					*	1,294.98		
			HEALTH INS	APRIL 2026									
		3/06/26	89328039	202604	320-53800-23000					*	1,496.16		
			HEALTH INS	APRIL 2026									
		3/06/26	89328039	202604	300-20700-10000					*	1,496.16-		
			HEALTH INS	APRIL 2026									
		3/06/26	89328039	202604	310-53600-23000					*	14,017.98		
			HEALTH INS	APRIL 2026									
		3/06/26	89328039	202604	300-20700-10000					*	14,017.98-		
			HEALTH INS	APRIL 2026									
		3/06/26	89328039	202604	320-53600-23000					*	1,294.98		
			HEALTH INS	APRIL 2026									
		3/06/26	89328039	202604	300-20700-10000					*	1,294.98-		
			HEALTH INS	APRIL 2026									
UNITED HEALTHCARE												23,944.27	009619
3/19/26	00153	3/11/26	14	202602	320-54900-64000					*	2,492.50		
			SVCS	FEB 2026									
KISINGER CAMPO & ASSOCIATES CORP.												2,492.50	009620
3/19/26	00418	3/11/26	15410	202603	320-54900-46002					*	2,670.00		
			PALM PRUNING	03/11/26									

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CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
3/11/26		15413		202603	320-54900-46002		PALM PRUNING 03/11/26	*	510.00		
3/11/26		15416		202603	320-54900-46002		IRRIGATION REPAIR 03/11/26	*	899.99		
LAWN ENFORCEMENT AGENCY INC										4,079.99	009621
3/19/26	00409	3/10/26	PO261910	202603	320-54900-46002		MOSS REMOVAL	*	500.00		
OLD CITY TREE LLC										500.00	009622
3/26/26	00410	3/11/26	68757631	202602	320-54900-34300		SVCS FEB 2026	*	742.59		
ACC BUSINESS										742.59	009623
3/26/26	00416	3/10/26	214559 #	202603	320-54900-64000		PO#214559 PMT #9	*	11,272.11		
BESCH AND SMITH CIVIL GROUP INC										11,272.11	009624
3/26/26	00173	3/18/26	4873 MAR	202603	320-54900-34300		PURCHASES THRU 03/18/26	*	19.98		
		3/18/26	4873 MAR	202603	320-54900-41000		PURCHASES THRU 03/18/26	*	359.90		
		3/18/26	4873 MAR	202603	300-13100-10000		PURCHASES THRU 03/18/26	*	9.90		
		3/18/26	4873 MAR	202603	310-51300-41000		PURCHASES THRU 03/18/26	*	359.89		
		3/18/26	4873 MAR	202603	310-51300-54000		PURCHASES THRU 03/18/26	*	349.99-		
		3/18/26	4873 MAR	202603	300-20700-10000		PURCHASES THRU 03/18/26	*	9.90-		
BUSINESS CARD										389.78	009625
3/26/26	00375	3/03/26	06440630	202603	320-54900-41000		SVCS MARCH 2026	*	393.18		
CHARTER COMMUNICATIONS										393.18	009626
3/26/26	00382	3/19/26	4859 MAR	202603	310-51300-49100		PURCHASES THRU 03/19/26	*	590.12		
		3/19/26	4859 MAR	202603	300-20700-10000		PURCHASES THRU 03/19/26	*	590.12-		
		3/19/26	4859 MAR	202603	320-54900-46000		PURCHASES THRU 03/19/26	*	355.32		
		3/19/26	4859 MAR	202603	320-54900-34300		PURCHASES THRU 03/19/26	*	239.60		
		3/19/26	4859 MAR	202603	300-13100-10100		PURCHASES THRU 03/19/26	*	590.12		

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CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
3/19/26		4859	MAR 202603	300-13100-10000			PURCHASES THRU 03/19/26	*	2,563.11		
3/19/26		4859	MAR 202603	330-53600-46000			PURCHASES THRU 03/19/26	*	1,247.84		
3/19/26		4859	MAR 202603	310-51300-42000			PURCHASES THRU 03/19/26	*	20.07		
3/19/26		4859	MAR 202603	310-53600-46100			PURCHASES THRU 03/19/26	*	139.35		
3/19/26		4859	MAR 202603	310-53600-54100			PURCHASES THRU 03/19/26	*	250.00		
3/19/26		4859	MAR 202603	310-51300-48000			PURCHASES THRU 03/19/26	*	516.31		
3/19/26		4859	MAR 202603	310-51300-54000			PURCHASES THRU 03/19/26	*	299.42		
3/19/26		4859	MAR 202603	310-51300-49100			PURCHASES THRU 03/19/26	*	90.12		
3/19/26		4859	MAR 202603	300-20700-10000			PURCHASES THRU 03/19/26	*	2,563.11-		
CHASE CARD SERVICES										3,748.15	009627
3/26/26	00353	3/24/26	193054	202603	320-54900-34300		PRINT CARTRIDGES	*	19.10		
DOCUMENT TECHNOLOGIES										19.10	009628
3/26/26	00251	3/23/26	46812	202603	320-54900-46000		SVCS 03/12/26	*	599.47		
ECONOMY ELECTRIC COMPANY										599.47	009629
3/26/26	00367	3/19/26	96794591	202604	300-13100-10000		INS APRIL 2026	*	1,080.37		
		3/19/26	96794591	202604	300-13100-10100		INS APRIL 2026	*	94.16		
		3/19/26	96794591	202604	320-54900-23000		INS APRIL 2026	*	386.81		
		3/19/26	96794591	202604	300-13100-10300		INS APRIL 2026	*	90.23		
		3/19/26	96794591	202604	320-53800-23000		INS APRIL 2026	*	94.16		
		3/19/26	96794591	202604	300-20700-10000		INS APRIL 2026	*	94.16-		
		3/19/26	96794591	202604	310-53600-23000		INS APRIL 2026	*	1,080.37		
		3/19/26	96794591	202604	300-20700-10000		INS APRIL 2026	*	1,080.37-		
		3/19/26	96794591	202604	320-53600-23000		INS APRIL 2026	*	90.23		

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CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
		3/19/26 96794591	202604 300-20700-10000		*	90.23-	
			INS APRIL 2026	HUMANA HEALTH PLAN INC			1,651.57 009630
3/26/26	00418	3/11/26 15415	202603 320-54900-46002		*	5,787.91	
			IRRIGATION SVCS MAR 2026	LAWN ENFORCEMENT AGENCY INC			5,787.91 009631
3/26/26	00180	3/18/26 67910	202603 300-13100-10000		*	741.79	
			#WC FL10184401 24-11				
		3/18/26 67910	202603 300-13100-10100		*	83.40	
			#WC FL10184401 24-11				
		3/18/26 67910	202603 300-13100-10300		*	72.67	
			#WC FL10184401 24-11				
		3/18/26 67910	202603 320-54900-24000		*	395.14	
			#WC FL10184401 24-11				
		3/18/26 67910	202603 320-53800-24000		*	83.40	
			#WC FL10184401 24-11				
		3/18/26 67910	202603 300-20700-10000		*	83.40-	
			#WC FL10184401 24-11				
		3/18/26 67910	202603 310-53600-24000		*	741.79	
			#WC FL10184401 24-11				
		3/18/26 67910	202603 300-20700-10000		*	741.79-	
			#WC FL10184401 24-11				
		3/18/26 67910	202603 310-53600-24000		*	72.67	
			#WC FL10184401 24-11				
		3/18/26 67910	202603 300-20700-10000		*	72.67-	
			#WC FL10184401 24-11				
				PREFERRED GOVERNMENTAL INSURANCE TS			1,293.00 009632
3/26/26	00395	3/18/26 1169281-	202604 300-13100-10000		*	1,068.06	
			INS APRIL 2026				
		3/18/26 1169281-	202604 300-13100-10100		*	111.58	
			INS APRIL 2026				
		3/18/26 1169281-	202604 300-13100-10300		*	101.66	
			INS APRIL 2026				
		3/18/26 1169281-	202604 320-54900-23000		*	548.65	
			INS APRIL 2026				
		3/18/26 1169281-	202604 320-53800-23000		*	111.58	
			INS APRIL 2026				
		3/18/26 1169281-	202604 300-20700-10000		*	111.58-	
			INS APRIL 2026				
		3/18/26 1169281-	202604 310-53600-23000		*	1,068.06	
			INS APRIL 2026				
		3/18/26 1169281-	202604 300-20700-10000		*	1,068.06-	
			INS APRIL 2026				

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3/18/26		1169281-	202604 320-53600-23000		*	101.66	
		INS APRIL 2026					
3/18/26		1169281-	202604 300-20700-10000		*	101.66-	
		INS APRIL 2026					
PRINCIPAL LIFE INSURANCE COMPANY							1,829.95 009633
3/26/26	00193	3/26/26	03262026 202603 300-15100-11000		*	125,000.00	
			TXFER EXCESS FUNDS SBA				
STATE BOARD OF ADMINISTRATION							125,000.00 009634
3/26/26	00318	3/16/26	FL122852 202603 320-54900-46000		*	675.00	
			MECHANICAL SWEEPING-BRDGS				
		3/16/26	FL122852 202603 320-54900-46002		*	300.00	
			MECHANICAL SWEEPING-PRKWY				
		3/23/26	FL122853 202603 320-54900-46000		*	675.00	
			MECHANICAL SWEEPING-BRDGS				
		3/23/26	FL122853 202603 320-54900-46002		*	300.00	
			MECHANICAL SWEEPING-PRKWY				
USA SERVICES OF FLORIDA, INC.							1,950.00 009635
3/26/26	00377	3/23/26	11136212 202603 320-54900-46000		*	55.00	
			FUEL				
		3/23/26	11136212 202603 300-13100-10000		*	670.97	
			FUEL				
		3/23/26	11136212 202603 310-53600-52100		*	670.97	
			FUEL				
		3/23/26	11136212 202603 300-20700-10000		*	670.97-	
			FUEL				
WEX BANK (RACETRAC)							725.97 009636
TOTAL FOR BANK E						215,404.18	
TOTAL FOR REGISTER						215,404.18	

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
3/12/26	00005	2/27/26	00560	FE	202602	320-53600	43000		SVCS FEB 2026	*	237.36		
		2/27/26	03229	FE	202602	320-53600	43000		SVCS FEB 2026	*	240.84		
		2/27/26	22538	FE	202602	320-53600	43000		SVCS FEB 2026	*	226.84		
		2/27/26	74516	FE	202602	320-53600	43000		SVCS FEB 2026	*	654.46		
		2/27/26	84228	FE	202602	320-53600	43000		SVCS FEB 2026	*	30.80		
FLORIDA POWER & LIGHT CO											1,390.30	000204	
3/12/26	00003	3/01/26	789		202603	310-51300	34000		MGMT FEES MARCH 2026	*	833.50		
GOVERNMENTAL MANAGEMENT SERVICES											833.50	000205	
3/19/26	00004	3/12/26	93932		202603	320-53600	49200		REPAIRS-KASCO FOUNTAIN	*	1,764.71		
FUTURE HORIZONS INC											1,764.71	000206	
TOTAL FOR BANK S											3,988.51		
TOTAL FOR REGISTER											3,988.51		