

Dunes
Community Development District

June 12, 2026

Dunes Community Development District Agenda

Friday
June 12, 2026
9:30 a.m.

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

- I. Roll Call
- II. Minutes
 - A. Approval of the Minutes of the May 8, 2026 Meeting
 - B. Acceptance of the Minutes of the May 8, 2026 Audit Committee Meeting
- III. Audience Comments
- IV. Reports and Discussion Items
 - C. Rate Presentation by CDM-Smith
 - Old Business
 - Discussion of Investments
 - D. Discussion of the Fiscal Year 2027 Budget
 - E. Discussion of Bridge / Intersection / Roadways
 - F. Discussion of Parkway Trees
 - G. Ratification of Engagement Letter with Grau & Associates for the Fiscal Year 2026 Audit Report
 - Discussion of Golf Tournament at Hammock Beach
 - Discussion of Stormwater Utility
- V. Staff Reports
 - Attorney

- Engineer
 - H. Engineer's Report
 - I. Lift Station 11 Rehabilitation Bids
- Manager
 - J. Bridge Report for April
 - K. Additional Budget Items Report
 - Reminder of the Upcoming General Election

VI. Supervisors' Requests and Audience Comments

VII. Financial Reports

L. Balance Sheet & Income Statement

M. Assessment Receipts Schedule

N. Approval of Check Register

VIII. Next Scheduled Meeting: July 10, 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, May 8, 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

Also present were:

Greg Peugh	District Manager
Darrin Mossing	District Representative
Dave Ponitz	District Utilities Manager
Daniel Harvey	GMS
Joe Schofield	Continuing Services Engineering Consultant

The following is a summary of the discussions and actions taken at the May 8, 2026 meeting.

FIRST ORDER OF BUSINESS

Roll Call

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

SECOND ORDER OF BUSINESS

Minutes

A. Approval of the Minutes of the April 10, 2026 Meeting

Mr. Crahan provided corrections to the minutes, which will be included in the final version.

On MOTION by Mr. Crahan seconded by Mr. Porter with all in favor the April 10, 2026 meeting minutes were approved as revised.

Acceptance of the Audit Committee's Recommendation

Mr. Crahan asked that the audit firm be held to the statutory requirement to submit the audit report to the Auditor General by June 30, 2027.

On MOTION by Mr. DeGiovanni seconded by Mr. White with all in favor accepting the audit committee’s recommendation to rank Grau & Associates #1 and McIntosh CPA #2 was approved.

THIRD ORDER OF BUSINESS

Audience Comments

There being none, the next item followed.

FOURTH ORDER OF BUSINESS

Reports and Discussion Items

B. Consideration of Resolution 2026-03, Approving the Proposed Budget for Fiscal Year 2027 and Setting a Public Hearing Date

The proposed budget for fiscal year 2027 was presented to the Board for their review. Mr. Peugh recommended keeping the consumption tier ranges for each of the golf courses the same based on his review of the extensive research done in 2002 when the rates were initially set. The rates will be increased.

On MOTION by Mr. DeGiovanni seconded by Mr. Porter with all in favor Resolution 2026-03, approving the proposed budget and setting a public hearing for August 14, 2026 at 9:30 a.m. was approved.

Old Business

- The board questioned whether the grant funds were included in the budget under non-operating revenue.
 - The non-operating revenue only includes a transfer of surplus funds.
- The board inquired about the need for pursuing a line of credit for short-term monetary needs.
 - Mr. Mossing contacted Regions Bank and was advised the fee for a \$1 million line of credit would be around \$10,000.
 - The Board felt it best to pursue a line of credit when it is actually needed due to the cost of keeping a line of credit open.

Discussion of the Golf Tournament at Hammock Beach

There being no new updates on the golf tournament, the next item followed.

Discussion of Stormwater Utility

Mr. Peugh stated that he is continuing to work on the stormwater roll that will be submitted to the county along with the final budget.

Mr. Crahan asked if there is a preventative maintenance plan.

Mr. Peugh responded that documents are being put together to bid out services to identify and inspect the entirety of the stormwater system to determine and prioritize its needs.

Discussion of Bridge Accident Mediation

Mr. Peugh reported that the bridge accident case has been settled for a sum of \$65,000. The District owes \$25,000 of that amount, which is the insurance policy deductible.

Discussion of Bridge / Intersection

Mr. Peugh stated that the SunPass kickoff meeting had just occurred.

Next, Mr. Peugh reported the property next to the Toll Facility (the old tennis courts) has been sold.

FIFTH ORDER OF BUSINESS

Staff Reports

Attorney

There being no report, the next item followed.

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 down 1.54%, and revenue was down 1.34% from April of 2025.
- There are 29,818 accounts.
- There are 18,650 web users.
- There were \$38,884 in credit card transactions.
- There were 393 new bridge pass accounts added.

Miscellaneous Items

Mr. Peugh reported that there were 30 residential over capacity letters sent out; 18 were rescinded, one has paid, two have been suspended until more data is provided, and eight are outstanding.

Next, Mr. Peugh stated that the trees along Hammock Dunes Parkway have been fertilized. Mr. Crahan stated that they still do not look good. Mr. Peugh will have them looked at again.

Next, Mr. Peugh reported that Palm Coast has not paid the \$72,000 owed for renting use of the pipe, so he has deducted that amount from what the District pays to Palm Coast. Palm Coast has asked if the District would prefer to pay a reduced rate. There was no interest amongst the board.

Next, Mr. Peugh reported a request was made to the city to investigate the timing of the Palm Harbor traffic light.

Lastly, Mr. Peugh informed the Board that the European Village has submitted the required proof of insurance and it is valid for 1 year.

D. Additional Budget Items Report

Included on the additional budget items report were a new motor and pump bowl for Well 4 totaling \$49,370, two prominent chemical pumps totaling \$7,294.52, two Rosemount flow meters totaling \$12,240, the La Costa reclaim main repair totaling \$3,500, and office plant replacements that died due to the freeze totaling \$4,983.60.

E. Report on the Numbers of Registered Voters

Mr. Peugh informed the Board there are 2,880 registered voters reported to be residing within the District's boundaries.

Reminder of Upcoming General Election

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

SIXTH ORDER OF BUSINESS

Supervisors' Requests and Audience Comments

There being none, the next item followed.

Follow Up-Items

1. **The Grau auditing letter of understanding is to include a clause stating that the audit will be submitted by the statutory deadline. This was completed.**
2. **The next version of the preliminary budget is to include what various percent increases in salaries equate to in total dollars. This is in the draft budget.**
3. **Two trees south of the Discovery Gate need to be examined for health. A report from Old City Tree is included in the Board packet.**
4. **Staff is to pursue obtaining a backup well site from the County. The County has been contacted and the process is ongoing.**

SEVENTH ORDER OF BUSINESS

Financial Reports

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

Copies of the financial statements as of March 31, 2026 were included in the agenda package for the Board's review along with a copy of the check register totaling \$556,494.67.

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

EIGHTH ORDER OF BUSINESS

Next Scheduled Meeting: June 12, 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. DeGiovanni seconded by Mr. White with all in favor the meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

B.

MINUTES OF MEETING
DUNES COMMUNITY DEVELOPMENT DISTRICT

The Dunes Community Development District audit committee met Friday, May 8, 2026 at 9:30 a.m. at the Dunes CDD Administrative Office, 101 Jungle Hut Road, Palm Coast, Florida.

Present were:

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

The following is a summary of the discussions and actions taken at the May 8, 2026 audit committee meeting.

FIRST ORDER OF BUSINESS

Roll Call

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

SECOND ORDER OF BUSINESS

Approval of Auditor Selection Evaluation Criteria

Two proposals were presented for the committee's consideration from Grau & Associates and McIntosh CPA. Each of the committee members scored the proposals on the criteria approved at a previous meeting. Following a lengthy discussion on the audit process and the proposals, the committee's combined scores came to 356 for Grau & Associates and 308 for McIntosh CPA.

Mr. Crahan stated that it needs to be made clear to Grau & Associates that the audit report is due to be submitted to the Auditor General by June 30, 2027.

THIRD ORDER OF BUSINESS

Other Business

There being none, the next item followed.

FOURTH ORDER OF BUSINESS

Adjournment

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

C.

Dunes Community Development District

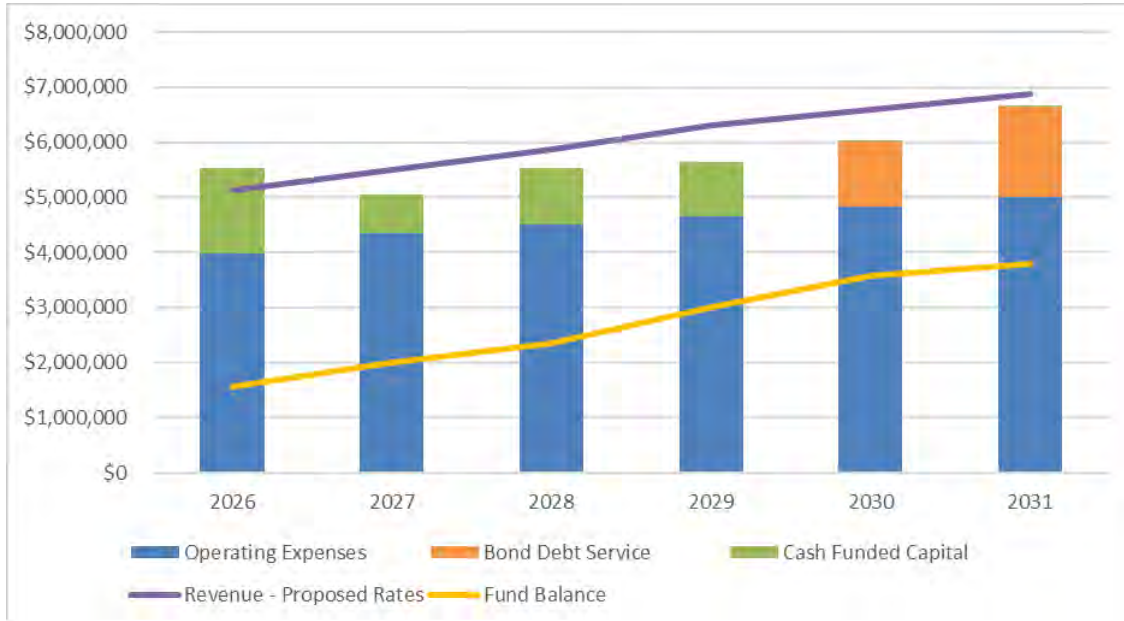
Rate Projection Update

1. Overview
2. Comparison of Current Projections to Scenario 2b (2024)
3. Adjustments to Projections from April Meeting
 - a) CPI Adjustment
 - b) Golf Courses - Reclaimed Base Charge
 - c) Updated CIP
4. Update of Projections
5. Discussion, Next Steps

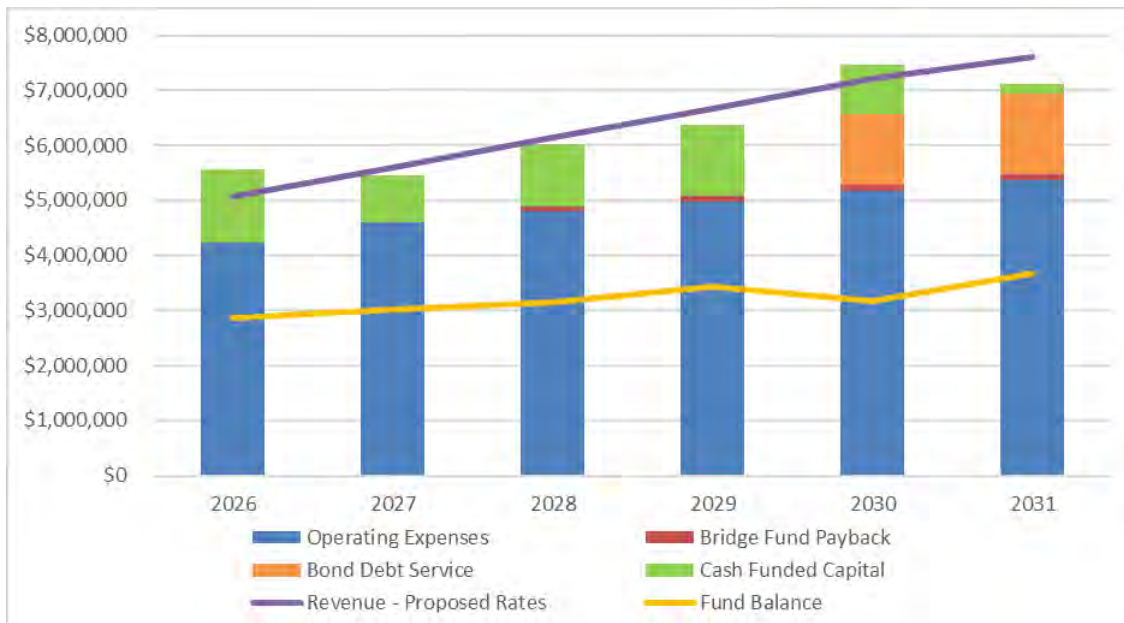
1 - Overview

- In May Board meeting, the Board requested several evaluations:
 - Comparison of current projections to the originally developed Scenario 2B (2024)
 - Addition of \$150,000 capital project for Well 5 Acidification in FY 27. Addition of \$150,000 every 5 years for other wells.
 - Adjust proposed rate schedule to increase rates by a minimum adjustment consistent with the Consumer Price Index (CPI) increase
 - Adjust the reclaimed base charge for Ocean Hammock Golf Course (OHGC) to align with the reclaimed base charge for Hammock Dunes Golf Course (HDGC), phased in over 3 years
 - Maintain existing reclaimed commodity rate tier consumption thresholds for Golf Courses
 - Maintain proposed reclaimed commodity rate increases for Golf Courses to align with 50% residential rates
 - Review of rate schedule with FY 27 proposed rates

2 - Comparison of Current Projections with Scenario 2b



2024 -
Scenario 2b



Current
Projection

3 – Additional Evaluation CPI Adjustment

- Board recommended adjustment to proposed rate schedule to increase rates by CPI adjustment factor, at a minimum
- For FY 27, would apply to Residential reclaimed commodity tier rates (previously 0% increase in proposed rate schedule)
- CPI for All Urban Consumers, US City Average – 2.7% increase

FY 2027	No CPI Increase	With CPI Increase	Difference (Increase)
Residential Reclaimed Commodity Revenue	\$1,521,280	\$1,562,005	\$40,725
Residential Reclaimed Commodity Rate			
Tier 1	\$2.00	\$2.05	\$0.05
Tier 2	\$3.00	\$3.08	\$0.08
Tier 3	\$4.00	\$4.11	\$0.11
Monthly Bill – Small Lot	\$152.31	\$153.81	\$1.50

3 – Additional Evaluation CPI Adjustment

- Board should also consider impact of rate increases for reclaimed commodity rates for golf courses
 - Proposed rate schedule was driven by Board decision to align golf course reclaimed commodity rates to 50% residential by FY 29
 - Increase in residential reclaimed commodity rate by CPI adjustment would require proportionally higher increase to golf course rates to align

	Proposed	Adjusted for CPI Evaluation
Golf Courses – Reclaimed Commodity Increases	FY 27 and FY 28	FY 27 and FY 28
Tier 1	31.7%	34.8%
Tier 2	39.9%	43.3%
Tier 3	22.2%	25.4%
Increase to Revenue		\$20,729

3 – Additional Evaluation

Golf Course – Reclaimed Base Charge

- Board recommended adjustment to proposed rates to align the reclaimed monthly base charge for the Golf Courses
- Currently, each golf course is being charged different monthly base charge
- Evaluation focuses on aligning the base charge over a 3-year period (FY 27-29), while maintaining the proposed 9.5% annual rate increases

3 – Additional Evaluation Golf Course – Reclaimed Base Charge

	2026 (Current)	2027	2028	2029
Monthly Base Charge – 2024 – Scenario 2b				
Hammock Dunes Golf Course (HDGC)	\$12,467	\$13,652	\$14,949	\$16,369
Ocean Hammock Golf Course (OHGC)	\$2,805	\$3,072	\$3,363	\$3,683
Monthly Base Charge – Board Proposed				
Hammock Dunes Golf Course (HDGC)	\$12,467	\$13,652	\$14,949	\$16,369
Ocean Hammock Golf Course (OHGC)	\$2,805	\$7,326	\$11,848	\$16,369
Annual Base Charge Revenue – 2024 – Scenario 2b				
Hammock Dunes Golf Course (HDGC)	\$149,610	\$163,822	\$179,386	\$196,427
Ocean Hammock Golf Course (OHGC)	\$33,662	\$36,860	\$40,362	\$44,196
Annual Revenue – 2024 – Scenario 2b	\$183,272	\$200,682	\$219,747	\$240,623
Annual Base Charge Revenue – Board Proposed				
Hammock Dunes Golf Course (HDGC)	\$149,610	\$163,822	\$179,386	\$196,427
Ocean Hammock Golf Course (OHGC)	\$33,662	\$87,917	\$142,172	\$196,427
Annual Revenue – Board Proposed	\$183,272	\$251,740	\$321,558	\$392,854

3 – Updated Capital Improvement Plan

- Additional project for Well 5 Acidification added to FY 27 - \$150,000
- Additional Well project every 5 years - \$150,000 each

- RO Feed Pump project bids expected soon
 - Project cost and cash flow still in draft status.
 - Total Project Forecast Cost \$2,788,063 for FY 2026 and FY 2027
 - Total Project Cost Estimate at 100% Design \$2,666,456 for FY 2026 and FY 2027

4 – Drivers of Proposed 2027 Rate Increases

- Projections impacted by financing approach for capital spending
 - \$2.6M in capital spending projected for FY 27
- Board discussed borrowing from the Bridge Fund for the \$1.82M RO Feed Pump project
 - Payback over 20 years; 1.6% rate
- Borrowing from Bridge Fund results in projected 239 days cash on hand at end of 2027
 - Evaluation assumes borrowing so as not to deplete fund balances to an unacceptable level

4 – Adequacy of Proposed 2027 Increase; Bridge Fund Borrowing

	2027
Operating Expenses	\$4,610,401
Debt Service/Payback of Borrowing	\$0
<u>Less: Miscellaneous Revenue</u>	<u>(\$200,404)</u>
Requirement Before Capital	\$4,409,997
Rate Revenue	\$5,368,722
<u>Less: Requirement Before Capital</u>	<u>(\$4,409,997)</u>
Operating Surplus	\$958,725
<u>Non-Operating Revenue</u>	<u>\$38,000</u>
Annual Revenue Available for Capital	\$996,725
Capital Spending	\$2,663,542
<u>Financed through Borrowing – Bridge Fund</u>	<u>(\$1,820,000)</u>
Cash Funded Capital	\$843,542
Annual Revenue Available for Capital	\$996,725
<u>Less: Cash Funded Capital</u>	<u>(\$843,542)</u>
Projected - (Use of)/Deposit to Fund	\$153,183
Starting Fund Balance	\$2,866,103
<u>Change in Balance</u>	<u>\$153,183</u>
Ending Fund Balance	\$3,019,286
Days Cash on Hand (Year End)	239

Note: \$100,000 in FEMA reimbursement receipts have not been included in projections, pending accountant review

4 – Implication of Proposed 2027-2031 Rate Increases

- Assumes future bond issuance of \$18M in 2030/2031 timeframe
 - Debt service payment projected to begin in 2030
- Borrowing \$1.82M from Bridge Fund in 2027 results in projected days cash on hand between 175-240 days for forecast period

4 - Projected Rate Increases – 2027-2031

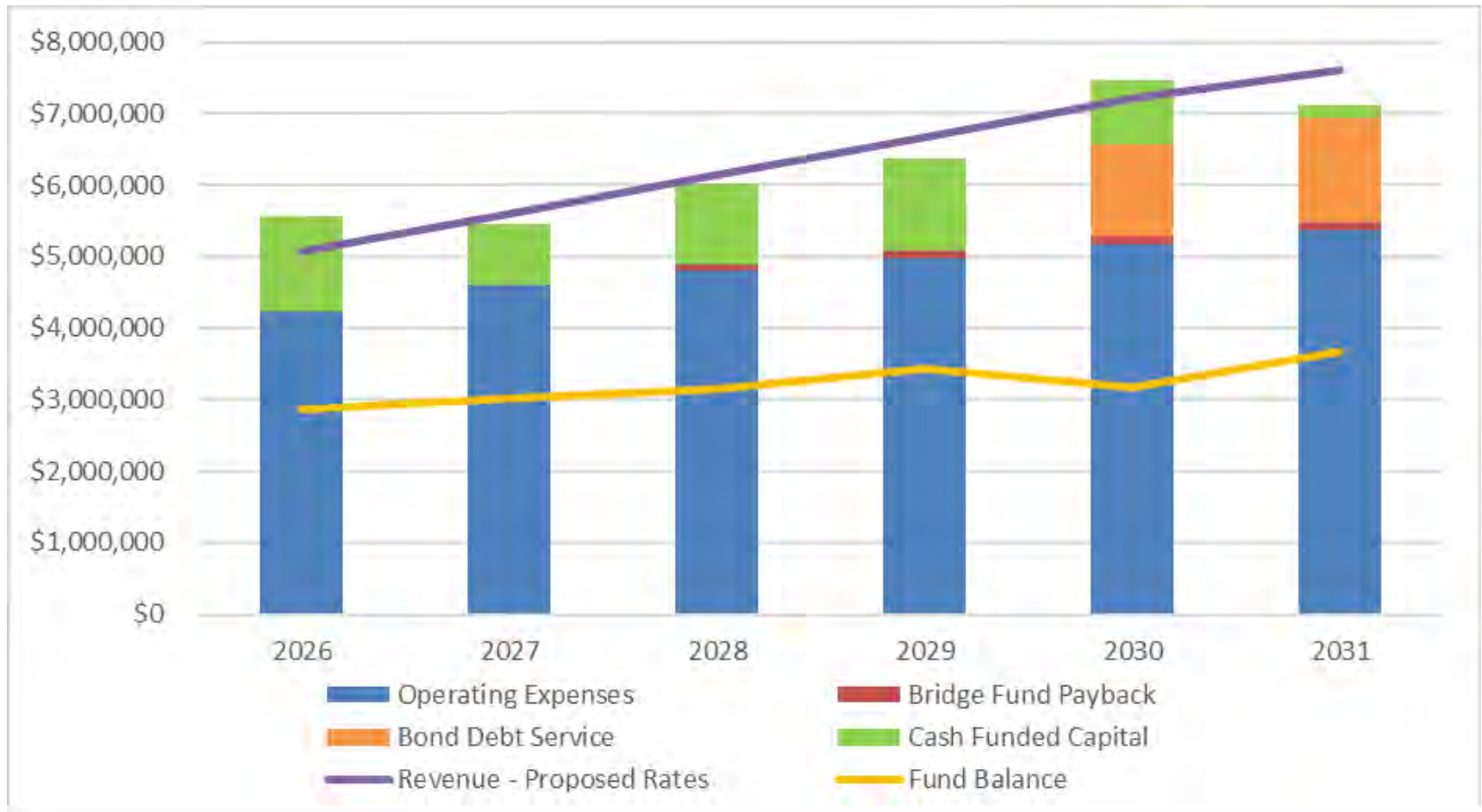
Schedule	Rate Category	2027	2028	2029	2030	2031
A1	All Water Service Rates	9.5%	9.5%	9.5%	9.5%	4.0%
A2	All Wastewater Service Rates	9.5%	9.5%	9.5%	9.5%	4.0%
A3.a. & b.	Reclaimed – Individual and Master Meter: Minimum Monthly Rate	9.5%	9.5%	9.5%	9.5%	4.0%
A3.a. & b.	Reclaimed - Individual and Master Meter: Commodity Rate – Tier 1	2.7%	2.7%	2.7%	4.0%	4.0%
A3.a. & b.	Reclaimed - Individual and Master Meter: Commodity Rate – Tier 2	2.7%	2.7%	2.7%	4.0%	4.0%
A3.a. & b.	Reclaimed - Individual and Master Meter: Commodity Rate – Tier 3	2.7%	2.7%	2.7%	4.0%	4.0%
A3.c.	Reclaimed – Golf Courses: Minimum Monthly Rate (HDGC)	9.5%	9.5%	9.5%	9.5%	4.0%
A3.c.	Reclaimed – Golf Courses: Minimum Monthly Rate (OHGC)	161.2%	61.7%	38.2%	9.5%	4.0%
A3.c.	Reclaimed - Golf Courses: Commodity Rate – Tier 1	34.8%	34.8%	2.7%	4.0%	4.0%
A3.c.	Reclaimed - Golf Courses: Commodity Rate – Tier 2	43.3%	43.3%	2.7%	4.0%	4.0%
A3.c.	Reclaimed - Golf Courses: Commodity Rate – Tier 3	25.4%	25.4%	2.7%	4.0%	4.0%

Adjusted from 2025 Study

4 – Projections – FY 2027-2031; With Bridge Fund Borrowing

	2027	2028	2029	2030	2031
Operating Expenses	\$4,610,401	\$4,790,693	\$4,978,140	\$5,173,034	\$5,375,677
Debt Service/Payback of Borrowing	\$0	\$106,799	\$106,799	\$1,397,329	\$1,562,684
<u>Less: Miscellaneous Revenue</u>	<u>(\$200,404)</u>	<u>(\$210,244)</u>	<u>(\$220,609)</u>	<u>(\$231,529)</u>	<u>(\$243,034)</u>
Requirement Before Capital	\$4,409,997	\$4,687,247	\$4,864,329	\$6,338,834	\$6,695,327
Rate Revenue	\$5,368,722	\$5,904,240	\$6,407,576	\$6,944,276	\$7,258,914
<u>Less: Requirement Before Capital</u>	<u>(\$4,409,997)</u>	<u>(\$4,687,247)</u>	<u>(\$4,864,329)</u>	<u>(\$6,338,834)</u>	<u>(\$6,695,327)</u>
Operating Surplus	\$958,725	\$1,216,994	\$1,543,247	\$605,442	\$563,587
<u>Non-Operating Revenue</u>	<u>\$38,000</u>	<u>\$38,000</u>	<u>\$38,000</u>	<u>\$38,000</u>	<u>\$115,000</u>
Annual Revenue Available for Capital	\$996,725	\$1,254,994	\$1,581,247	\$643,442	\$678,587
Capital Spending	\$2,663,542	\$1,130,854	\$1,290,493	\$16,940,295	\$2,234,538
Financed through Borrowing - Bridge Fund	(\$1,820,000)	\$0	\$0	\$0	\$0
<u>Financed through Borrowing - Conventional Bond</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$16,037,569)</u>	<u>(\$2,054,894)</u>
Cash Funded Capital	\$843,542	\$1,130,854	\$1,290,493	\$902,726	\$179,644
Annual Revenue Available for Capital	\$996,725	\$1,254,994	\$1,581,247	\$643,442	\$678,587
<u>Less: Cash Funded Capital</u>	<u>(\$843,542)</u>	<u>(\$1,130,854)</u>	<u>(\$1,290,493)</u>	<u>(\$902,726)</u>	<u>(\$179,644)</u>
Projected - (Use of)/Deposit to Fund	\$153,183	\$124,139	\$290,754	(\$259,284)	\$498,943
Starting Fund Balance	\$2,866,103	\$3,019,286	\$3,143,426	\$3,434,179	\$3,174,896
<u>Change in Balance</u>	<u>\$153,183</u>	<u>\$124,139</u>	<u>\$290,754</u>	<u>(\$259,284)</u>	<u>\$498,943</u>
Ending Fund Balance	\$3,019,286	\$3,143,426	\$3,434,179	\$3,174,896	\$3,673,839
Days Cash on Hand (Year End)	239	234	247	176	193

4 – Implication of Proposed 2027-2031 Rate Increases



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



5 – Discussion and Next Steps

D.

Fiscal Year 2027 Budget



June 12, 2026

**Dunes
Community Development District**

TABLE OF CONTENTS

	Page
<u>General Fund</u>	
Budget	3-4
<u>Water and Sewer Fund</u>	
Budget	5-7
<u>Bridge Fund</u>	
Budget	8-9
<u>Stormwater Fund</u>	
Budget	10-11
<u>Additional Documents</u>	
Employee Schedule	12
Capital Improvements List	13-16
General Fund Assessment Summary	17
CIP Schedules	18-20

Dunes

Community Development District

		General Fund					VARIANCE FROM 2026 Projected Budget		VARIANCE FROM 2026 Adopted Budget		Comments	GLP Review
Expense Code	Description	Actuals thru 9/30/2025	Adopted Budget FY 2026	Actual Thru 4/30/2026	Projected Next 5 Months	Total Projected 9/30/2026	Proposed Budget FY 2027	\$ Inc/(Dec) from prev. FY	%Inc/(Dec) from prev. FY	\$ Inc/(Dec) from prev. FY			%Inc/(Dec) from prev. FY
REVENUES												
001.300.31900.10000	Maintenance Assessments	\$378,305	\$464,265	\$443,626	\$20,639	\$464,265	\$464,265	\$0	0.00%	\$0	0.00%	
TOTAL REVENUES		\$378,305	\$464,265	\$443,626	\$20,639	\$464,265	\$464,265	\$0	0.00%	\$0	0.00%	
EXPENDITURES												
Administrative												
001.310.51300.11000	Supervisor Fees	\$11,200	\$14,000	\$6,800	\$5,000	\$11,800	\$14,000	\$2,200	18.64%	\$0	0.00%	x
001.310.51300.21000	FICA Expense	\$857	\$1,071	\$520	\$383	\$903	\$1,071	\$168	18.64%	\$0	0.00%	x
001.310.51300.31100	Engineering/ Software Services	\$12,005	\$15,000	\$7,052	\$7,052	\$14,105	\$15,000	\$895	6.35%	\$0	0.00%	
001.310.51300.31500	Attorney	\$19,514	\$25,000	\$23,878	\$17,056	\$40,934	\$25,000	(\$15,934)	-38.93%	\$0	0.00%	x
001.310.51300.32000	Collection Fees, Uncollectable & Early Payment Discount	\$19,456	\$21,000	\$25,274	\$413	\$25,686	\$26,000	\$314	1.22%	\$5,000	23.81%	
001.310.51300.32200	Annual Audit	\$5,615	\$3,655	\$340	\$3,145	\$3,485	\$3,145	(\$340)	-9.76%	(\$510)	-13.95%	x
001.310.51300.34000	Management Fees	\$10,805	\$10,627	\$6,199	\$4,428	\$10,627	\$11,750	\$1,123	10.57%	\$1,123	10.57%	x
001.310.51300.35100	Computer Time	\$1,050	\$2,000	\$1,167	\$833	\$2,000	\$2,500	\$500	25.00%	\$500	25.00%	x
001.310.51300.40000	Travel Expenses	\$0	\$1,000	\$447	\$319	\$766	\$1,000	\$234	30.63%	\$0	0.00%	x
001.310.51300.42000	Postage & Express Mail	\$3,326	\$5,000	\$2,151	\$1,536	\$3,687	\$5,000	\$1,313	35.61%	\$0	0.00%	x
001.310.51300.42500	Printing	\$1,809	\$2,500	\$677	\$484	\$1,161	\$2,500	\$1,339	115.33%	\$0	0.00%	
001.310.51300.45000	Insurance ##	\$30,635	\$33,659	\$16,338	\$11,670	\$28,009	\$30,233	\$2,224	7.94%	(\$3,426)	-10.18% Waiting on final #'s 8% increase from actu	x
001.310.51300.48000	Advertising Legal & Other	\$5,866	\$2,000	\$135	\$1,500	\$1,635	\$2,000	\$365	22.33%	\$0	0.00% All legal notices	
001.310.51300.49000	Bank Charges	\$462	\$1,000	\$180	\$129	\$309	\$1,000	\$691	224.09%	\$0	0.00%	
001.310.51300.49100	Contingencies	\$7,050	\$9,000	\$5,377	\$3,841	\$9,218	\$9,000	(\$218)	-2.36%	\$0	0.00% Storage Unit added	
001.310.51300.51000	Office Supplies	\$629	\$2,000	\$450	\$321	\$771	\$2,000	\$1,229	159.36%	\$0	0.00%	
001.310.51300.54000	Dues, Licenses & Subscriptions	\$0	\$1,000	\$195	\$139	\$334	\$1,000	\$666	199.16%	\$0	0.00%	
001.320.53800.12000	Salaries	\$133,647	\$127,368	\$72,403	\$51,717	\$124,120	\$137,392	\$13,272	10.69%	\$10,024	7.87%	
001.320.53800.12100	Consulting Fees	\$0	\$1,500	\$0	\$1,500	\$1,500	\$1,500	\$0	0.00%	\$0	0.00% For people who retire - Ponitz	x
001.320.53800.21000	FICA Taxes	\$10,091	\$11,807	\$5,252	\$3,956	\$9,209	\$12,727	\$3,519	38.21%	\$920	7.79%	
001.320.53800.22000	Pension Expense	\$12,107	\$12,737	\$8,046	\$5,747	\$13,793	\$13,739	(\$54)	-0.39%	\$1,002	7.87%	
001.320.53800.23000	Health Insurance Benefits #	\$16,175	\$16,526	\$11,646	\$8,318	\$19,964	\$20,963 #	\$999	5.00%	\$4,437	26.85% Assumes 12% increase over current spen	x
001.320.53800.24000	Workers Comp Insurance	\$1,693	\$1,871	\$1,681	\$533	\$2,214	\$2,131	(\$82)	-3.71%	\$260	13.92%	
ADMINISTRATIVE		\$303,991	\$321,321	\$196,208	\$130,020	\$326,228	\$340,651	\$14,424	4.42%	\$19,330	6.02%	
General System Maintenance												
001.320.53800.46000	Building Maintenance	\$57,938	\$35,000	\$19,345	\$13,818	\$33,163	\$35,000	\$1,837	5.54%	\$0	0.00% Rats/Garbage Collection/gate/lawn	
001.320.53800.46200	Landscaping	\$52,467	\$40,000	\$17,812	\$12,723	\$30,534	\$40,000	\$9,466	31.00%	\$0	0.00%	
001.320.53800.46300	Tree & Shrub Removal	\$2,750	\$2,500	\$0	\$2,500	\$2,500	\$2,500	\$0	0.00%	\$0	0.00%	
001.320.53800.49300	Repair and Replacement Equipment	\$0	\$500	\$0	\$500	\$500	\$500	\$0	0.00%	\$0	0.00%	
001.320.53800.49200	Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	#DIV/0!	
001.320.53800.64002	Consultant Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	#DIV/0!	
GENERAL SYSTEM MAINTENANCE		\$113,155	\$78,000	\$37,157	\$29,541	\$66,698	\$78,000	\$11,302	16.95%	\$0	0.00%	
TOTAL EXPENDITURES		\$417,147	\$399,321	\$233,365	\$159,560	\$392,925	\$418,651	\$25,726	6.55%	\$19,330	4.84%	

Dunes

Community Development District

		General Fund					VARIANCE FROM 2026 Projected Budget		VARIANCE FROM 2026 Adopted Budget		Comments	GLP Review
Expense Code	Description	Actuals thru 9/30/2025	Adopted Budget FY 2026	Actual Thru 4/30/2026	Projected Next 5 Months	Total Projected 9/30/2026	Proposed Budget FY 2027	\$ Inc/(Dec) from prev. FY	%Inc/(Dec) from prev. FY	\$ Inc/(Dec) from prev. FY			%Inc/(Dec) from prev. FY
EXCESS REVENUES (EXPENDITURES)		(\$38,842)	\$64,944	\$210,261	(\$138,921)	\$71,340	\$45,614					
<i>Non Operating Revenue (Expenses)</i>												
001.300.36100.11000	Interest Income	\$4,434	\$3,482	\$2,087	\$2,500	\$4,587	\$3,482	(\$1,105)	-24.09%	(\$0)	0.00%	using 3%???
001.300.36900.10200	Non Operating Revenue - from Gen Fund Surplus Accoun	\$0	(\$33,426)	\$0	\$0	\$0	(\$49,096)	(\$49,096)	#DIV/0!	(\$15,670)	46.88%	Balancing
001.320.53800.64000	Capital Improvements (See <i>Capital Improvements</i>)	\$0	(\$35,000)	(\$30,305)	\$0	(\$30,305)	\$-	\$30,305	-100.00%	\$35,000	-100.00%	New Server
001.310.51300.64001	Contribution to Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	#DIV/0!	
001.300.38100.10000	Transfer from Water & Sewer Fund Surplus Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	#DIV/0!	
001.300.38100.10000	Transfer from Bridge Fund Surplus Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	#DIV/0!	
TOTAL NON OPERATING REVENUE (EXPENSES)		\$4,434	(\$64,944)	(\$28,218)	\$2,500	(\$25,718)	(\$45,614)	(\$19,896)	77.36%	\$19,330	-29.76%	
NET EXCESS REVENUES AND NON OPERATING REVENUES (EXPENSES AND NON OPERATING EXPENSES)		(\$34,408)	\$0	\$182,043	(\$136,421)	\$45,622	(\$0)	(\$45,622)	-100.00%	(\$0)	#DIV/0!	
BEGINNING BALANCE		\$52,839	\$0	\$18,431	\$0	\$18,431	\$64,053	\$45,622	247.53%	\$64,053	#DIV/0!	
ENDING BALANCE		\$18,431	\$0	\$200,474	(\$136,421)	\$64,053	\$113,149	\$49,096	76.65%	\$113,149	#DIV/0!	

	Assessments FY 2027	Assessments FY 2026	Increase/ (Decrease)
Gross Assessments*	\$464,265	\$464,265	\$0
Units	3439	3439	0
Gross Per Unit	\$135.00	\$135.00	\$0.00

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.

Dunes

Community Development District

		Water and Sewer Fund					VARIANCE FROM 2026 Projected Budget		VARIANCE FROM 2026 Adopted Budget		Comments	GLP Review
Expense Code	Description	Actuals thru 9/30/2025	Adopted Budget FY 2026	Actual Thru 4/30/2026	Projected Next 5 Months	Total Projected 9/30/2026	Proposed Budget FY 2027	\$ Inc/(Dec) from prev. FY	% Inc/(Dec) from prev. FY	\$ Inc/(Dec) from prev. FY			% Inc/(Dec) from prev. FY
OPERATING REVENUES												
041.300.34300.30000	Water Revenue	\$1,201,174	\$1,432,225	\$765,057	\$544,415	\$1,309,472	\$1,555,217	\$245,745	18.77%	\$122,992	8.59%	9.5% rate increase expected for FY 27-CDM Projection
041.300.34300.50000	Sewer Revenue	\$1,075,798	\$1,194,059	\$684,132	\$489,114	\$1,173,246	\$1,330,459	\$157,213	13.40%	\$136,400	11.42%	9.5% rate increase expected for FY 27-CDM Projection
041.300.34300.76000	Irrigation/Effluent	\$1,840,057	\$2,277,799	\$1,220,476	\$871,768	\$2,092,244	\$2,484,266	\$392,022	18.74%	\$206,467	9.06%	CPI/GC increase expected for FY 27-CDM Projection
041.300.34300.10000	Meter Fees	\$48,377	\$25,000	\$27,020	\$0	\$27,020	\$25,000	(\$2,020)	-7.48%	\$0	0.00%	x
041.300.34300.10100	Connection Fees - W, S & I	\$27,720	\$23,000	\$27,500	\$0	\$27,500	\$23,000	(\$4,500)	-16.36%	\$0	0.00%	x
041.300.36900.10000	CPC Effluent Agreement	\$40	\$72,000	\$0	\$72,000	\$72,000	\$72,000	\$0	0.00%	\$0	0.00%	+72k for PC reclaimed line in fy 26
041.300.34900.10200	Backflow Preventor/Misc.	\$3,098	\$2,504	\$1,965	\$1,404	\$3,369	\$2,800	(\$569)	-16.88%	\$296	11.80%	x
041.300.33700.30000	Grant Income	\$0	\$0	\$27,020	\$0	\$27,020	\$0	(\$27,020)	-100.00%	\$0	#DIV/0!	x
041.300.36900.10000	Misc. Income / Penalty	\$24,614	\$20,000	\$16,167	\$11,548	\$27,714	\$22,000	(\$5,714)	-20.62%	\$2,000	10.00%	x
TOTAL REVENUES		\$4,220,879	\$5,046,588	\$2,769,337	\$1,990,249	\$4,759,586	\$5,514,742	\$755,156	15.87%	\$468,154	9.28%	
OPERATING EXPENSES												
Administrative												
041.310.51300.31100	Engineering	\$36,133	\$50,000	\$0	\$25,000	\$25,000	\$50,000	\$25,000	100.00%	\$0	0.00%	PS design/Emergency Pump Design
041.310.51300.31500	Attorney	\$280	\$10,000	\$1,288	\$8,712	\$10,000	\$10,000	\$0	0.00%	\$0	0.00%	
041.310.51300.32200	Annual Audit	\$7,355	\$8,170	\$760	\$7,030	\$7,790	\$7,030	(\$760)	-9.76%	(\$1,140)	-13.95%	
041.310.51300.34000	Management Fees	\$24,311	\$23,755	\$13,857	\$9,898	\$23,755	\$26,264	\$2,509	10.56%	\$2,509	10.56%	
041.310.51300.40000	Travel Expenses	\$14,291	\$16,000	\$5,963	\$4,260	\$10,223	\$16,000	\$5,777	56.51%	\$0	0.00%	
041.310.51300.42000	Postage & Express Mail	\$4,175	\$4,000	\$2,700	\$1,929	\$4,629	\$4,000	(\$629)	-13.58%	\$0	0.00%	
041.310.51300.42500	Printing & Mailing Utility Bills	\$15,200	\$15,000	\$7,992	\$5,709	\$13,701	\$15,000	\$1,299	9.48%	\$0	0.00%	
041.310.51300.48000	Advertising Legal & Other	\$2,360	\$3,000	\$2,566	\$1,833	\$4,399	\$3,000	(\$1,399)	-31.80%	\$0	0.00%	
041.310.51300.49000	Bank Charges	\$176	\$1,000	\$579	\$414	\$993	\$1,000	\$7	0.75%	\$0	0.00%	Auto Drafts/cc transactions
041.310.51300.49100	Contingencies	\$8,927	\$7,000	\$2,774	\$1,982	\$4,756	\$7,000	\$2,244	47.18%	\$0	0.00%	
041.310.51300.51000	Office Supplies and Equipment	\$12,393	\$13,000	\$6,006	\$4,290	\$10,296	\$13,000	\$2,704	26.26%	\$0	0.00%	
041.310.51300.54000	Dues, Licenses & Subscriptions	\$12,869	\$15,000	\$8,827	\$6,305	\$15,131	\$15,000	(\$131)	-0.87%	\$0	0.00%	Added VT SCADA License/Neptune
041.310.51300.54200	Permits Fees WTP & WWTP	\$6,600	\$8,000	\$4,600	\$3,400	\$8,000	\$8,000	\$0	0.00%	\$0	0.00%	
041.310.51300.55000	Land Leases & Easement Fees	\$14,857	\$14,000	\$0	\$14,000	\$14,000	\$16,000	\$2,000	14.29%	\$2,000	14.29%	Well site lease
041.310.53600.12000	Salaries Including Overtime	\$1,168,383	\$1,133,760	\$619,992	\$442,851	\$1,062,843	\$1,337,145	\$274,303	25.81%	\$203,385	17.94%	
041.310.53600.12100	Consulting Fees	\$0	\$1,500	\$0	\$0	\$0	\$1,500	\$1,500	#DIV/0!	\$0	0.00%	
041.310.53600.21000	FICA Taxes	\$88,191	\$104,194	\$45,282	\$33,878	\$79,161	\$122,865	\$43,704	55.21%	\$18,671	17.92%	
041.310.53600.22000	Pension Plan	\$92,979	\$113,376	\$53,361	\$38,115	\$91,477	\$133,715	\$42,238	46.17%	\$20,339	17.94%	
041.310.53600.23000	Insurance Benefits (Medical)#	\$130,862	\$147,104	\$92,766	\$66,261	\$159,027	\$204,020 #	\$44,993	28.29%	\$56,916	38.69%	Assumes 12% increase over current spend
041.310.53600.24000	Workers Compensation Insurance	\$14,931	\$16,653	\$14,952	\$4,737	\$19,689	\$20,743	\$1,055	5.36%	\$4,090	24.56%	
041.310.53600.25000	Unemployment Benefits	\$0	\$500	\$0	\$0	\$0	\$500	\$500	#DIV/0!	\$0	0.00%	
041.310.53600.32480	Bad Debt Expense	\$0	\$500	\$107	\$0	\$107	\$500	\$393	366.72%	\$0	0.00%	
041.310.53600.41000	Telephone/IT Support	\$59,294	\$62,000	\$31,974	\$22,839	\$54,813	\$62,000	\$7,187	13.11%	\$0	0.00%	
041.310.53600.49001	Payment Processing Service	\$18,140	\$18,000	\$11,577	\$8,269	\$19,846	\$20,000	\$154	0.78%	\$2,000	11.11%	New Code for checks/website
041.310.53600.44000	Equipment Rentals & Leases	\$11,484	\$10,000	\$5,368	\$3,834	\$9,202	\$12,000	\$2,798	30.41%	\$2,000	20.00%	
041.310.53600.45000	Insurance	\$168,295	\$185,125	\$89,862	\$64,187	\$154,049	\$166,281	\$12,233	7.94%	(\$18,844)	-10.18%	Waiting on final #'s 8% increase from actual
041.310.53600.46100	Repair and Maintenance for Vehicles	\$33,323	\$20,000	\$13,627	\$9,734	\$23,361	\$25,000	\$1,639	7.02%	\$5,000	25.00%	
041.310.53600.52000	Supplies/Equipment General	\$2,053	\$4,000	\$2,119	\$1,514	\$3,633	\$4,000	\$367	10.10%	\$0	0.00%	
041.310.53600.52055	Uniforms/Supplies/Services	\$22,635	\$20,000	\$15,987	\$11,420	\$27,407	\$25,000	(\$2,407)	-8.78%	\$5,000	25.00%	
041.310.53600.52100	Fuel for Vehicles	\$12,347	\$16,000	\$6,562	\$4,687	\$11,249	\$16,000	\$4,751	42.24%	\$0	0.00%	
041.310.53600.52000	Tools	\$2,142	\$4,000	\$1,766	\$1,261	\$3,027	\$4,000	\$973	32.13%	\$0	0.00%	
041.310.53600.54100	Training & Education	\$4,754	\$6,000	\$2,611	\$1,865	\$4,475	\$6,000	\$1,525	34.07%	\$0	0.00%	
ADMINISTRATIVE		\$1,989,736	\$2,050,637	\$1,065,826	\$810,212	\$1,876,037	\$2,352,564	\$476,526	25.40%	\$301,927	14.72%	

Dunes

Community Development District

Expense Code	Description	Actuals thru 9/30/2025	Adopted Budget FY 2026	Actual Thru 4/30/2026	Projected Next 5 Months	Water and Sewer Fund		VARIANCE FROM 2026 Projected Budget		VARIANCE FROM 2026 Adopted Budget		Comments	GLP Review
						Total Projected 9/30/2026	Proposed Budget FY 2027	\$ Inc/(Dec) from prev. FY	% Inc/(Dec) from prev. FY	\$ Inc/(Dec) from prev. FY	% Inc/(Dec) from prev. FY		
Water System													
041.320.53600.34800	Water Quality Testing	\$25,992	\$25,000	\$17,431	\$12,450	\$29,881	\$30,000	\$119	0.40%	\$5,000	20.00%	PFAS/Lead and copper testing	
041.320.53600.43000	Electric	\$129,904	\$149,000	\$81,999	\$58,571	\$140,569	\$151,000	\$10,431	7.42%	\$2,000	1.34%	FPL states a increase of 6.37%	
041.320.53600.43100	Bulk Water Purchases	\$2,655	\$20,000	\$49	\$35	\$84	\$20,000	\$19,916	23743.59%	\$0	0.00%	when Crom tank is offline	
041.320.53600.44000	Equipment Rentals & Leases	\$0	\$500	\$0	\$500	\$500	\$500	\$0	0.00%	\$0	0.00%		
041.320.53600.46000	Plant Maintenance Repair and Equipment	\$246,148	\$260,000	\$127,700	\$91,214	\$218,914	\$260,000	\$41,086	18.77%	\$0	0.00%	RO Feed pumps/chemical pumps	
041.320.53600.46050	Distribution System Maintenance Repair and Equi	\$59,615	\$50,000	\$14,123	\$10,088	\$24,211	\$50,000	\$25,789	106.52%	\$0	0.00%	Brass Ftgs/Meters/Tubing Price increases	
041.320.53600.52000	Plant Operating Supplies	\$14,445	\$23,000	\$11,959	\$8,542	\$20,501	\$23,000	\$2,499	12.19%	\$0	0.00%	Tubing replacements for RO are increasing/increasing inventory	
041.320.53600.52200	Chlorine & Other Chemicals	\$347,054	\$385,250	\$232,158	\$165,827	\$397,986	\$450,000	\$52,014	13.07%	\$64,750	16.81%	32% increase in cal chloride	
041.320.53600.61000	Meters New & Replacement	\$34,113	\$60,000	\$44,729	\$31,949	\$76,678	\$60,000	(\$16,678)	-21.75%	\$0	0.00%	50 meters replaced on 10 year cycle	
WATER SYSTEM		\$859,925	\$972,750	\$530,147	\$379,177	\$909,324	\$1,044,500	\$135,176	14.87%	\$71,750	7.38%		
Sewer System													
041.330.53600.34800	Water Quality Testing	\$16,662	\$28,000	\$10,860	\$7,757	\$18,617	\$25,000	\$6,383	34.28%	(\$3,000)	-10.71%	more testing for sludge	
041.330.53600.34900	Sludge Disposal	\$82,179	\$190,000	\$58,584	\$41,845	\$100,429	\$150,000	\$49,571	49.36%	(\$40,000)	-21.05%	price decreased with Synagro	x
041.330.53600.43000	Electric	\$77,580	\$115,000	\$44,690	\$31,921	\$76,611	\$86,000	\$9,389	12.26%	(\$29,000)	-25.22%	FPL states a increase of 6.37%	
041.330.53600.44000	Equipment Rentals & Leases	\$0	\$500	\$0	\$500	\$500	\$500	\$0	0.00%	\$0	0.00%		
041.330.53600.46000	Plant Maintenance Repair and Equipment	\$215,217	\$190,000	\$118,673	\$84,767	\$203,440	\$210,000	\$6,560	3.22%	\$20,000	10.53%	Equipment is getting older/PS rehab	
041.330.53600.46050	Collection System Maintenance Repair and Equip	\$18,445	\$25,000	\$19,788	\$14,135	\$33,923	\$25,000	(\$8,923)	-26.30%	\$0	0.00%		
041.330.53600.46075	Lift Station Repair and Maintenance	\$45,613	\$50,000	\$16,036	\$11,454	\$27,490	\$50,000	\$22,510	81.88%	\$0	0.00%		
041.330.53600.52000	Plant Operating Supplies	\$4,725	\$12,000	\$7,117	\$5,084	\$12,201	\$12,000	(\$201)	-1.65%	\$0	0.00%	Adding Micro C for plant upsets	
041.330.53600.52200	Chlorine & Other Chemicals	\$53,158	\$50,000	\$65,696	\$46,926	\$112,622	\$120,000	\$7,378	6.55%	\$70,000	140.00%		
SEWER SYSTEM		\$513,579	\$660,500	\$341,445	\$244,389	\$585,834	\$678,500	\$92,666	15.82%	\$18,000	2.73%		
Irrigation System													
041.340.53600.34800	Water Quality Testing	\$0	\$500	\$0	\$500	\$500	\$4,000	\$3,500	700.00%	\$3,500	700.00%	Algae testing for reclaimed ponds	
041.340.53600.43000	Electric	\$66,287	\$70,000	\$36,553	\$26,109	\$62,662	\$75,000	\$12,338	19.69%	\$5,000	7.14%	FPL states a increase of 6.37%	
041.340.53600.43300	Effluent (Reclaimed Water) Purchases	\$222,962	\$220,000	\$90,492	\$64,637	\$155,130	\$225,000	\$69,870	45.04%	\$5,000	2.27%		
041.340.53600.44000	Equipment Rentals & Leases	\$20,229	\$35,000	\$13,065	\$9,332	\$22,397	\$35,000	\$12,603	56.27%	\$0	0.00%	8" Strmwtr/Hurricane pump rental 8 months	
041.340.53600.46000	Plant Maintenance Repair and Equipment	\$159,334	\$140,000	\$35,177	\$25,127	\$60,304	\$140,000	\$79,696	132.16%	\$0	0.00%		
041.340.53600.46050	Distribution System Maintenance Repair and Equi	\$46,455	\$30,000	\$15,951	\$11,394	\$27,345	\$30,000	\$2,655	9.71%	\$0	0.00%	Brass/Meter box/poly tubing price increases	
041.340.53600.61000	Meters New & Replacement	\$3,471	\$50,000	\$2,696	\$1,926	\$4,622	\$50,000	\$45,378	981.72%	\$0	0.00%		
IRRIGATION SYSTEM		\$518,739	\$545,500	\$193,935	\$139,025	\$332,960	\$559,000	\$226,040	67.89%	\$13,500	2.47%		
TOTAL EXPENSES		\$3,881,979	\$4,229,387	\$2,131,352	\$1,572,802	\$3,704,155	\$4,634,564	\$930,409	25.12%	\$405,177	9.58%		

Dunes

Community Development District

		Water and Sewer Fund					VARIANCE FROM 2026 Projected Budget		VARIANCE FROM 2026 Adopted Budget		Comments	GLP Review
Expense Code	Description	Actuals thru 9/30/2025	Adopted Budget FY 2026	Actual Thru 4/30/2026	Projected Next 5 Months	Total Projected 9/30/2026	Proposed Budget FY 2027	\$ Inc/(Dec) from prev. FY	% Inc/(Dec) from prev. FY	\$ Inc/(Dec) from prev. FY			% Inc/(Dec) from prev. FY
EXCESS REVENUES (EXPENDITURES)		\$338,900	\$817,201	\$637,985	\$417,446	\$1,055,431	\$880,178					
Non-Operating Revenue (Expenses)												
041.300.36100.10000	Interest Income	\$101,901	\$60,000	\$51,787	\$36,991	\$88,778	\$60,000	(\$28,778)	-32.42%	\$0	0.00%	
041.300.36900.10200	Non Operating Revenue - from W&S Surplus Acct	\$398,318	\$437,862	\$0	\$159,541	\$159,541	(\$358,176)	(\$517,717)	-324.50%	(\$796,038)	-181.80%	Balance
041.300.36900.10201	Non Operating Revenue - from Bridge Surplus Acct	\$0	\$0	\$0	\$0	\$0	\$1,820,000	\$1,820,000	#DIV/0!	\$1,820,000	#DIV/0!	Borrow from Bridge Account
041.310.51300.64000	Capital Improvements (See Capital Improvements)	(\$846,293)	(\$1,293,063)	(\$525,552)	(\$767,511)	(\$1,293,063)	(\$2,380,002)	(\$1,086,940)	84.06%	(\$1,086,940)	84.06%	
041.300.22300.10000	Connection Fees - (W/S paid to HDOA)	\$0	(\$22,000)	\$0	\$0	\$0	(\$22,000)	(\$22,000)	#DIV/0!	\$0	0.00%	
041.300.33700.30000	Grant Income -Hurricane Nicole	\$7,175	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	#DIV/0!	
041.310.51300.64001	Contribution to Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	#DIV/0!	
041.300.58100.10000	Contribution to General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	#DIV/0!	
NON-OPERATING REVENUES (EXPENSES)		(\$338,900)	(\$817,201)	(\$473,765)	(\$570,978)	(\$1,044,743)	(\$880,178)	\$164,565	-15.75%	(\$62,978)	7.71%	
NET OPERATING AND NON OPERATING REVENUES (OPERATING AND NON OPERATING EXPENSES)		\$0	\$0	\$164,220	(\$153,532)	\$10,688	\$0	(\$10,688)	-100.00%	\$0	484.52%	
BEGINNING BALANCE		\$3,365,989	\$0	\$3,374,702	\$0	\$3,374,702	\$3,225,849					
ENDING BALANCE		\$3,365,989	\$0	\$3,538,922	(\$153,532)	\$3,225,849	\$3,584,025					

NOTES:

Dunes
Community Development District

Expense Code	Description	Actuals thru 9/30/2025	Adopted Budget FY 2026	Actual Thru 4/30/2026	Projected Next 5 Months	Total Projected 9/30/2026	Bridge Fund	VARIANCE FROM 2026 Projected Budget		VARIANCE FROM 2026 Adopted Budget		Comments	GLP Review
							Proposed Budget FY 2026	\$ Inc/(Dec) from prev. FY	%Inc/(Dec) from prev. FY	\$ Inc/(Dec) from prev. FY	%Inc/(Dec) from prev. FY		
OPERATING REVENUES													
042.300.34900.10000	Toll Collections	\$2,694,406	\$2,725,000	\$1,548,139	\$1,400,683	\$2,948,822	\$2,725,000	(\$223,822)	-7.59%	\$0	0.00%	\$2.3M base + 425k for increased rates	x
042.300.36900.10000	Miscellaneous	\$31,348	\$35,000	\$37,998	\$37,998	\$75,996	\$35,000	(\$40,996)	-53.95%	\$0	0.00%	license - European Village exp 9-30	x
								\$0	#DIV/0!				
TOTAL REVENUES		\$2,725,754	\$2,760,000	\$1,586,137	\$1,438,681	\$3,024,818	\$2,760,000	(\$264,818)	-8.75%	\$0	0.00%		
OPERATING EXPENSES													
Administrative													
042.310.51300.31100	Engineering	\$16,628	\$5,000	\$0	\$5,000	\$5,000	\$5,000	\$0	0.00%	\$0	0.00%		x
042.310.51300.31500	Attorney	\$0	\$5,000	\$0	\$5,000	\$5,000	\$5,000	\$0	0.00%	\$0	0.00%		x
042.310.51300.32200	Annual Audit	\$6,665	\$6,235	\$580	\$5,365	\$5,945	\$5,365	(\$580)	-9.76%	(\$870)	-13.95%		x
042.310.51300.34000	Management Fees	\$18,908	\$18,129	\$10,575	\$7,554	\$18,129	\$20,044	\$1,915	10.56%	\$1,915	10.56%		x
042.310.51300.49000	Bank Charges	\$3,638	\$3,000	\$4,206	\$3,005	\$7,211	\$5,000	(\$2,211)	-30.66%	\$2,000	66.67%		x
042.310.51300.49100	Contingencies	\$995	\$5,000	\$1,310	\$935	\$2,245	\$4,000	\$1,755	78.17%	(\$1,000)	-20.00%	Lab/background checks	x
ADMINISTRATIVE		\$46,834	\$42,364	\$16,671	\$26,859	\$43,530	\$44,409	\$879	2.02%	\$2,045	4.83%		
Operating Expenses - Toll Facility													
042.320.54900.12000	Salaries Including Overtime	\$774,984	\$839,762	\$452,316	\$323,083	\$775,399	\$897,190	\$121,791	15.71%	\$57,428	6.84%	From employee schedule	
042.320.54900.12100	Consulting Fee	\$0	\$1,500	\$0	\$0	\$0	\$1,500	\$1,500	#DIV/0!	\$0	0.00%		x
042.320.54900.15000	open	\$0	\$0	\$0	\$0	\$0	\$0						x
042.320.54900.21000	FICA Taxes	\$58,609	\$73,597	\$33,567	\$24,716	\$58,283	\$78,565	\$20,282	34.80%	\$4,968	6.75%		x
042.320.54900.22000	Pension Plan	\$48,919	\$60,394	\$30,114	\$21,510	\$51,623	\$64,151	\$12,527	24.27%	\$3,756	6.22%		x
042.320.54900.23000	Insurance Benefits (Medical) #	\$79,453	\$78,361	\$51,943	\$37,102	\$89,046	\$97,880 #	\$8,834	9.92%	\$19,519	24.91%	Assumes 12% increase over current spend	x
042.320.54900.24000	Workers Compensation Insurance	\$8,235	\$8,871	\$7,965	\$2,523	\$10,488	\$9,952	(\$536)	-5.11%	\$1,081	12.19%	0	x
042.320.54900.34300	Contractual Support	\$118,168	\$124,970	\$29,223	\$20,873	\$50,096	\$129,719	\$79,622	158.94%	\$4,749	3.80%	add etransit yearly contract support of \$79k	x
042.320.54900.34500	Payroll Processing Fee	\$39,537	\$40,000	\$24,049	\$17,178	\$41,227	\$43,000	\$1,773	4.30%	\$3,000	7.50%	New ADP system	x
042.320.54900.34600	Credit Card Processing Fee	\$87,842	\$58,000	\$50,854	\$36,324	\$87,178	\$95,000	\$7,822	8.97%	\$37,000	63.79%	expect more \$ w/in booth cc processing	
042.320.54900.40000	Travel Expenses	\$0	\$500	\$0	\$500	\$500	\$1,000	\$500	100.00%	\$500	100.00%		x
042.320.54900.41000	Telephone	\$14,191	\$15,000	\$9,278	\$6,627	\$15,904	\$16,000	\$96	0.60%	\$1,000	6.67%		x
042.320.54900.42500	Printing	\$2,998	\$6,000	\$3,786	\$2,704	\$6,489	\$6,000	(\$489)	-7.54%	\$0	0.00%		x
042.320.54900.43000	Utility Services	\$25,089	\$28,000	\$9,780	\$6,985	\$16,765	\$28,000	\$11,235	67.01%	\$0	0.00%		
042.320.54900.45000	Insurance ##	\$152,996	\$168,295	\$81,693	\$58,352	\$140,044	\$151,165	\$11,120	7.94%	(\$17,130)	-10.18%	Waiting on final #'s 8% increase from actual	
042.320.54900.45001	Insurance Claims	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	#DIV/0!	Bicycle case is pending	
042.320.54900.46000	Repairs & Maintenance	\$92,775	\$130,000	\$56,581	\$40,415	\$96,996	\$130,000	\$33,004	34.03%	\$0	0.00%		
042.320.54900.46002	Repairs & Maintenance-Parkway	\$281,219	\$200,000	\$163,733	\$116,952	\$280,686	\$240,000	(\$40,686)	-14.50%	\$40,000	20.00%	Hi-Trim,Fert, replace	
042.320.54900.46100	DOT mandated Bridge Inspection (Required in 2025)	\$30,399	\$0	\$0	\$0	\$0	\$35,000	\$35,000	#DIV/0!	\$35,000	#DIV/0!	KCA Proposal	
042.320.54900.51000	Office Supplies	\$4,739	\$6,000	\$554	\$396	\$951	\$6,000	\$5,049	531.23%	\$0	0.00%		
042.320.54900.52000	Operating Supplies	\$19,919	\$22,000	\$9,068	\$6,477	\$15,545	\$22,000	\$6,455	41.53%	\$0	0.00%	Includes clothes/Pandemic supplies	
OPERATING EXPENSES		\$1,840,072	\$1,861,250	\$1,014,502	\$722,718	\$1,737,220	\$2,052,121	\$314,901	18.13%	\$190,871	10.25%		
TOTAL EXPENSES		\$1,886,906	\$1,903,613	\$1,031,173	\$749,577	\$1,780,750	\$2,096,529	\$315,779	17.73%	\$192,916	10.13%		

Dunes
Community Development District

Expense Code	Description	Actuals thru 9/30/2025	Adopted Budget FY 2026	Actual Thru 4/30/2026	Projected Next 5 Months	Total Projected 9/30/2026	Bridge Fund	VARIANCE FROM 2026 Projected Budget		VARIANCE FROM 2026 Adopted Budget		Comments	GLP Review
							Proposed Budget FY 2026	\$ Inc/(Dec) from prev. FY	%Inc/(Dec) from prev. FY	\$ Inc/(Dec) from prev. FY	%Inc/(Dec) from prev. FY		
EXCESS REVENUES (EXPENDITURES)		\$822,141	\$856,387	\$554,964	\$689,104	\$1,244,068	\$663,471						
<i>Non Operating Revenue (Expenses)</i>													
042.300.36100.11000	Interest Income	\$475,596	\$280,000	\$139,920	\$99,943	\$239,862	\$270,000	\$30,138	12.56%	(\$10,000)	-3.57%		
042.300.36900.10200	Non Operating Revenue - from Bridge Surplus Account ##	\$467,639	(\$971,387)	\$0	(\$628,758)	(\$628,758)	\$2,258,529	\$2,887,287	-459.20%	\$3,229,916	-332.51%	Balancing	
042.320.54900.64000	Capital Improvements	(\$1,765,375)	(\$140,000)	(\$855,172)	\$0	(\$855,172)	(\$1,347,000)	(\$491,828)	57.51%	(\$1,207,000)	862.14%		
042.300.38100.10000	Transfer to General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	#DIV/0!		
042.300.38100.10001	Transfer to W/S Fund	\$0	\$0	\$0	\$0	\$0	(\$1,820,000)						
042.310.51300.64002	Parkway Capital Expenditures	\$0	(\$25,000)	\$0	\$0	\$0	(\$25,000)	(\$25,000)	#DIV/0!	\$0	0.00%		
TOTAL NON OPERATING REVENUE (EXPENSES)		(\$822,140)	(\$856,387)	(\$715,252)	(\$528,815)	(\$1,244,068)	(\$663,471)	\$580,597	-46.67%	\$192,916	-22.53%		
NET EXCESS REVENUES AND NON OPERATING REVENUES (EXPENSES AND NON OPERATING EXPENSES)		\$0	(\$0)	(\$160,289)	\$160,289	\$0	(\$0)	(\$1)	-197.86%	(\$0)	1.68%		
BEGINNING BALANCE		\$9,982,694	\$0	\$9,982,694	\$0	\$9,982,694	\$10,611,452						
ENDING BALANCE		\$9,982,694	(\$0)	\$9,822,405	\$160,289	\$10,611,452	\$8,352,923						

BUDGET HIGHLIGHTS FY 2026

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					VARIANCE FROM 2026 Projected Budget		VARIANCE FROM 2026 Adopted Budget		Comments	GLP Review
Expense Code	Description	Actuals thru 9/30/2025	Adopted Budget FY 2026	Actual Thru 4/30/2026	Projected Next 5 Months	Total Projected 9/30/2026	Proposed Budget FY 2027	\$ Inc/(Dec) from prev. FY	%Inc/(Dec) from prev. FY	\$ Inc/(Dec) from prev. FY		
REVENUES												
043.300.34300.90000	Stormwater Fees	\$469,563	\$469,536	\$276,526	\$198,315	\$474,841	\$475,596	\$755	0.16%	\$6,060	1.29%	x
043.300.34300.10000	Stormwater Assessment (Outside District)	\$2,813	\$2,700	\$2,938	\$0	\$2,938	\$2,700	(\$238)	-8.10%	\$0	0.00%	
043.300.36900.10043	Misc. Income / Penalty	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	#DIV/0!	
043.300.38100.10000	Transfer to General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	#DIV/0!	
TOTAL REVENUES		\$472,376	\$472,236	\$279,464	\$198,315	\$477,779	\$478,296	\$517	0.11%	\$6,060	1.28%	
EXPENDITURES												
Administrative												
043.310.51300.31100	Engineering/ <i>Software Services</i>	\$15,343	\$25,000	\$0	\$1,000	\$1,000	\$25,000	\$24,000	2400.00%	\$0	0.00%	Update GIS/Every 2 years inspection
043.310.51300.31500	Attorney	\$1,373	\$5,000	\$0	\$5,000	\$5,000	\$5,000	\$0	0.00%	\$0	0.00%	
043.310.51300.32000	Collection Fees, Uncollectable & Early Payment Discount	\$0	\$1,000	\$0	\$0	\$0	\$1,000	\$1,000	#DIV/0!	\$0	0.00%	
043.310.51300.32200	Annual Audit	\$5,365	\$3,440	\$320	\$2,960	\$3,280	\$2,960	(\$320)	-9.76%	(\$480)	-13.95%	x
043.310.51300.34000	Management Fees	\$5,513	\$10,002	\$5,835	\$4,168	\$10,002	\$11,059	\$1,057	10.56%	\$1,057	10.56%	x
043.310.51300.35100	Computer Time	\$0	\$1,000	\$0	\$0	\$0	\$1,000	\$1,000	#DIV/0!	\$0	0.00%	x
043.310.51300.40000	Travel Expenses	\$0	\$1,000	\$363	\$260	\$623	\$1,000	\$377	60.53%	\$0	0.00%	
043.310.51300.42000	Postage & Express Mail	\$0	\$500	\$0	\$0	\$0	\$500	\$500	#DIV/0!	\$0	0.00%	
043.310.51300.42500	Printing	\$0	\$500	\$0	\$0	\$0	\$500	\$500	#DIV/0!	\$0	0.00%	
043.310.51300.45000	Insurance ##	\$30,599	\$33,659	\$16,374	\$11,696	\$28,070	\$30,233	\$2,163	7.71%	(\$3,426)	-10.18%	Waiting on final #'s 8% increase
043.310.51300.48000	Advertising Legal & Other	\$0	\$1,000	\$0	\$0	\$0	\$1,000	\$1,000	#DIV/0!	\$0	0.00%	x
043.310.51300.49000	Bank Charges	\$175	\$600	\$203	\$145	\$348	\$600	\$252	72.31%	\$0	0.00%	x
043.310.51300.49100	Contingencies	\$1,774	\$5,000	\$0	\$0	\$0	\$5,000	\$5,000	#DIV/0!	\$0	0.00%	x
043.310.51300.51000	Office Supplies	\$0	\$1,000	\$0	\$0	\$0	\$1,000	\$1,000	#DIV/0!	\$0	0.00%	x
043.310.51300.54000	Dues, Licenses & Subscriptions	\$0	\$1,000	\$0	\$0	\$0	\$1,000	\$1,000	#DIV/0!	\$0	0.00%	x
043.320.53600.12000	Salaries	\$111,402	\$110,996	\$60,161	\$42,972	\$103,134	\$119,304	\$16,171	15.68%	\$8,308	7.48%	
043.320.53600.12100	Consulting Fees	\$0	\$1,500	\$0	\$0	\$0	\$1,500	\$1,500	#DIV/0!	\$0	0.00%	x
043.320.53600.21000	FICA Taxes	\$8,389	\$10,304	\$4,316	\$3,287	\$7,603	\$11,067	\$3,464	45.56%	\$763	7.40%	x
043.320.53600.22000	Pension Expense	\$11,330	\$11,100	\$7,618	\$5,441	\$13,059	\$11,930	(\$1,129)	-8.64%	\$831	7.48%	x
043.320.53600.23000	Health Insurance Benefits #	\$14,113	\$14,402	\$10,219	\$7,300	\$17,519	\$18,203 #	\$684	3.91%	\$3,802	26.40%	Assumes 12% increase over current spenc
043.320.53600.24000	Workers Comp Insurance	\$1,526	\$1,630	\$1,465	\$1,046	\$2,511	\$1,851	(\$660)	-26.29%	\$220	13.52%	x
ADMINISTRATIVE		\$206,902	\$239,633	\$106,874	\$85,275	\$192,149	\$250,707	\$58,559	30.48%	\$11,074	4.62%	

Dunes

Community Development District

		Stormwater Fund					VARIANCE FROM 2026 Projected Budget		VARIANCE FROM 2026 Adopted Budget		Comments	GLP Review
Expense Code	Description	Actuals thru 9/30/2025	Adopted Budget FY 2026	Actual Thru 4/30/2026	Projected Next 5 Months	Total Projected 9/30/2026	Proposed Budget FY 2027	\$ Inc/(Dec) from prev. FY	%Inc/(Dec) from prev. FY	\$ Inc/(Dec) from prev. FY		
Stormwater System Maintenance												
043.320.53600.43000	Electric (7 Aerators)	\$13,504	\$18,000	\$8,587	\$6,134	\$14,721	\$18,000	\$3,279	22.28%	\$0	0.00%	
043.320.53600.46200	Landscaping	\$0	\$5,000	\$0	\$5,000	\$5,000	\$5,000	\$0	0.00%	\$0	0.00%	Lake Access is decreasing
043.320.53600.46500	Lake Maintenance	\$65,165	\$70,000	\$21,576	\$15,411	\$36,987	\$70,000	\$33,013	89.25%	\$0	0.00%	
043.320.53600.46700	Storm Drain System Maintenance	\$37,317	\$60,000	\$7,850	\$5,607	\$13,457	\$60,000	\$46,543	345.86%	\$0	0.00%	
043.320.53600.49300	Repair and Replacement Equipment	\$8,288	\$5,000	\$5,501	\$3,929	\$9,431	\$5,000	(\$4,431)	-46.98%	\$0	0.00%	boat motors
043.320.53600.49200	Repair and Replacement Floating Aerators	\$0	\$10,000	\$0	\$0	\$0	\$10,000	\$10,000	#DIV/0!	\$0	0.00%	
043.320.53600.52100	Grass Carp/Fish-Nuisance Removal	\$2,550	\$3,000	\$0	\$0	\$0	\$3,000	\$3,000	#DIV/0!	\$0	0.00%	
043.320.53600.49200	Contingency	\$6,402	\$5,000	\$3,587	\$2,562	\$6,148	\$5,000	(\$1,148)	-18.68%	\$0	0.00%	
STORMWATER MAINTENANCE SYSTEM		\$133,225	\$176,000	\$47,101	\$38,644	\$85,745	\$176,000	\$90,255	105.26%	\$0	0.00%	
TOTAL EXPENDITURES		\$340,127	\$415,633	\$153,975	\$123,918	\$277,893	\$426,707	\$148,814	53.55%	\$11,074	2.66%	
EXCESS REVENUES (EXPENSES)		\$132,250	\$56,603	\$125,489	\$74,397	\$199,885	\$51,589					
Non Operating Revenue (Expenses)												
043.300.36100.11000	Interest Income	\$22,436	\$21,068	\$15,937	\$11,384	\$27,321	\$28,171	\$851	3.11%	\$7,103	33.72%	
043.300.36900.10200	Non Operating Revenue - from SW Surplus Account##	\$0	(\$27,671)	\$0	(\$35,780)	(\$35,780)	(\$29,760)	\$6,020	-16.83%	(\$2,089)	7.55%	Balancing
043.320.53600.64000	Capital Improvements (See Capital Improvements List)	(\$12,993)	(\$50,000)	\$0	(\$50,000)	(\$50,000)	(\$50,000)	\$0	0.00%	\$0	0.00%	
TOTAL NON OPERATING REVENUE (EXPENSES)		\$9,443	(\$56,603)	\$15,937	(\$74,396)	(\$58,459)	(\$51,589)	\$6,871	-11.75%	\$5,014	-8.86%	
NET EXCESS REVENUES AND NON OPERATING REVENUES (EXPENSES AND NON OPERATING EXPENSES)		\$141,693	(\$0)	\$141,426	\$0	\$141,426	(\$0)					
BEGINNING BALANCE		\$620,149	\$0	\$761,842	\$0	\$761,842	\$939,048					
ENDING BALANCE		\$761,842	\$0	\$903,267	\$0	\$939,048	\$968,807					

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**

Name	Position	FT/PT	Adopted Previous FY			Annual Budget Distribution					Stormwater			
			Anniv. Date	Current Rate	Date Due	Pay Raise Amt.	New Rate	Eligible For Ins. - I, Ret. - R	Estim. Weekly Hours	Estim. Annual Wage		Utility	General Fund	Bridge
Alvarado, Maribel	W/WW, OM	FTE	4/9/2007	3,999.69	4/26	239.98	4,239.67	I,R	1	110,240	60,632	22,048	22,048	5,512
Myers, Antonio	W/WW	FT	3/19/2025	27.83	1/26	1.67	29.50	I,R	40	61,360	61,360			
Earl Nash	W/WW, PS	FTE	9/20/2021	5,465.95	9/25	327.96	5,793.91	I,R	1	150,644	150,644			
Morales, Tracy	Admin. Assist.	FT	7/6/2016	25.43	7/26	1.53	26.96	I,R	40	56,056	30,831	14,014	5,606	5,606
Ricci, Linda	Admin. Assist.	FT	2/10/2021	22.95	2/26	1.38	24.33	I,R	32	40,456	22,251	10,114	4,046	4,046
Brill, Cory	W/WW, FS	FTE	2/21/2006	5,291.43	5/26	317.49	5,608.92	I,R	1	145,834	87,500	14,583	21,875	21,875
Mendonosa, Justin	W/WW	FT	4/27/2016	37.51	4/25	2.25	39.76	I,R	40	82,680	62,010	8,268		12,402
Huckle, Chris	W/WW	FT	7/14/2000	33.72	7/25	2.02	35.74	I,R	40	74,360	55,770	7,436		11,154
Oakes, Jason	W/WW	FT	9/27/2021	28.10	10/25	1.69	29.79	I,R	40	61,932	61,932			
Stevens, Trevor	W/WW	FT	12/15/2025	25.20	4/25	1.51	26.71	I,R	40	55,536	55,536			
Peugh, Gregory	Dist. Mgr.	FTE	8/21/2017	9,248.44	8/25	554.91	9,803.34	I,R	1	254,887	127,443	25,489	76,466	25,489
Hamilton, Justin	W/WW	FT	6/13/2022	26.60	6/25	1.60	28.20	I,R	40	58,656	52,790	5,866		
Overton, James	Utility Mgr	FTE	6/8/2026	6,269.23	8/25	376.15	6,645.38	I,R	1	172,780	129,585	17,278	8,639	17,278
Scheiding, Robert	W/WW	FT	4/11/2025	41.75	4/26	2.51	44.26	I,R	40	92,040	92,040			
Schellhammer, Donald	Electrician	FT	9/20/2024	44.38	9/26	2.66	47.05	I,R	40	97,864	97,864			
McMillen, Austin	W/WW	FT	11/14/2016	33.08	10/25	1.98	35.06	I,R	40	72,956	54,717	7,296		10,943
New Field Tech A	W/WW	FT		27.00		1.62	27.00	I,R	40	56,160	42,120		14,040	
New Field Tech B	W/WW	FT		27.00		1.62	27.00	I,R	40	56,160	42,120		14,040	
OVERTIME AND SPECIAL PAY FOR BRIDGE AND WATER/WASTEWATER										90,000	50,000	5,000	30,000	5,000
Candeletti, William	Toll Coll.	PT	10/8/2025	16.50	10/26	1.53	18.03		16	14,976			14,976	
Hubbard, Sabena	Toll Coll.	FT	6/24/2024	18.50	10/26	3.90	22.40	I,R	40	46,592			46,592	
Bryant, Susan	Toll Coll.	PT	11/9/2022	18.03	10/26	1.67	19.70		24	24,596			24,596	
Open	Toll Coll.	PT		16.50	10/26	1.00	17.50		8	8,372			8,372	
Strait, Kelly	Toll Coll.	PT	5/5/2026	16.50	10/26	1.00	17.50		8	7,280			7,280	
Borer, Alan	Toll Coll.	PT	2/6/2024	17.50	10/26	0.00	17.50		16	14,560			14,560	
Woods, Jackie	Toll Coll.	FT	3/24/2026	16.50	10/26	3.59	20.09	I,R	40	41,808			41,808	
Forsythe, Frank	Toll Coll.	PT	10/26/2023	18.03	10/26	1.67	19.70		16	16,380			16,380	
Friedberg, Alan	Toll Coll.	PT	11/9/2021	19.13	10/26	1.77	20.90		16	17,368			17,368	
Hagenberg, William	Toll Coll.	PT	1/21/2003	34.54	10/26	3.07	37.61		16	31,304			31,304	
Dewey, Randy	Toll Coll.	PT	3/24/2025	17.50	10/26	1.62	19.12		16	15,912			15,912	
Hylton, Leonardo	Toll Coll.	FT	8/18/2017	25.78	10/26	1.77	27.55	I,R	40	57,304			57,304	
Keith, Dee	Toll Coll.	PT	4/24/2019	25.21	10/26	1.51	26.72		16	22,256			22,256	
Lumbra, Michael	Bridge Mgr.	FTE	11/28/2016	3,484.56	7/26	209.07	3,693.63	I,R	1	96,034			96,034	
Open	Toll Coll.	PT		16.50	10/26	1.00	17.50		8	7,280			7,280	
Zakrzewski, Thomas	Toll Coll.	PT	1/6/2026	16.50	10/26	1.53	18.03		16	14,976			14,976	
Oberle, Raymond	Toll Coll.	PT	11/8/2012	24.96	10/26	2.30	27.26		16	22,672			22,672	
Open	Toll Coll.	PT		16.50	10/26	1.00	17.50		8	7,280			7,280	
Schaefer, Alan	Toll Coll.	FT	2/11/2024	17.50	10/26	3.81	21.31	I,R	40	44,304			44,304	
Gaboriau, Andre	Toll Coll.	FT	7/12/2024	19.63	10/26	2.77	22.40	I,R	40	46,592			46,592	
Zoutman, Ann	Toll Coll.	PT	2/10/2026	16.50	10/26	1.53	18.03		16	14,976			14,976	
Open	Toll Coll.	PT		16.50	10/26	1.00	17.50		8	7,280			7,280	
Urban, Jessica	Asst. Br Mgr	FT	2/13/2023	28.43	10/26	1.71	30.14	I,R	40	62,660			62,660	
Open	Toll Coll.	PT		16.50	10/26	3.20	19.70		8	8,216			8,216	
Wisniewski, Michael	Toll Coll.	FT	6/2/2022	21.95	10/26	1.82	23.77	I,R	40	49,452			49,452	

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
2:00pm-10:30pm shift	1 supr - 2 coll (7 days per week)	24
10:00 pm - 6:30 am shift	1 coll (7 days per week)	8
Additional help as needed/special circumstances		121.00

Total hours per week* 513.00
*Increased by 3 hours/week due to increased traffic on Sunday

Total Year **\$2,491,031** **\$1,337,145** **\$137,392** **\$897,190** **\$119,304**

Retirement Contribution	Percent
WWW Budget	60%
Bridge Budget	29%
General Fund	6%
Stormwater Fund	5%
Subtotal=	100%

Employees Covered by Med. Ins. 23
WWW Budget 17
Bridge Budget 6

Budgeted weekly hours Bridge 552

Employee Classification for Worker Compensation Insurance (No Overtime included)

Waterworks Operations	953,862
Clerical office	730,453
Bridge Operations	604,396
Total=	2,288,711

CURRENT AS OF 9-30-26	INCREASE BY				
	1%	1% w/Bridge \$1	5% w/Bridge \$1	6% w/Bridge \$1	7% w/Bridge \$1
\$ 103,992	\$105,032	\$109,192	\$110,231	\$111,271	\$112,311
\$ 57,886	\$58,465	\$58,465	\$60,781	\$61,360	\$61,938
\$ 142,115	\$143,536	\$143,536	\$149,221	\$150,642	\$152,063
\$ 52,893	\$53,422	\$53,422	\$55,538	\$56,067	\$56,596
\$ 38,189	\$38,571	\$38,571	\$40,098	\$40,480	\$40,862
\$ 137,577	\$138,953	\$138,953	\$144,456	\$145,832	\$147,208
\$ 78,021	\$78,801	\$78,801	\$81,922	\$82,702	\$83,482
\$ 70,135	\$70,836	\$70,836	\$73,641	\$74,343	\$75,044
\$ 58,448	\$59,032	\$59,032	\$61,370	\$61,955	\$62,539
\$ 52,416	\$52,940	\$52,940	\$55,037	\$55,561	\$56,085
\$ 240,459	\$242,864	\$242,864	\$252,482	\$254,887	\$257,292
\$ 55,328	\$55,881	\$55,881	\$58,094	\$58,648	\$59,201
\$ 163,000	\$164,630	\$164,630	\$171,150	\$172,780	\$174,410
\$ 86,840	\$87,708	\$87,708	\$91,182	\$92,050	\$92,919
\$ 92,315	\$93,238	\$93,238	\$96,931	\$97,854	\$98,777
\$ 68,806	\$69,494	\$69,494	\$72,247	\$72,935	\$73,623
\$ 56,160	\$ 56,160	\$ 56,160	\$ 56,160	\$ 56,160	\$ 56,160
\$ 56,160	\$ 56,160	\$ 56,160	\$ 56,160	\$ 56,160	\$ 56,160
\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000
\$ 13,728	\$13,865	\$14,976	\$14,976	\$14,976	\$14,976
\$ 38,480	\$38,865	\$46,592	\$46,592	\$46,592	\$46,592
\$ 22,501	\$22,726	\$24,596	\$24,596	\$24,596	\$24,596
\$ 6,864	\$6,933	\$8,372	\$8,372	\$8,372	\$8,372
\$ 6,864	\$6,933	\$7,280	\$7,280	\$7,280	\$7,280
\$ 14,560	\$14,706	\$14,560	\$14,560	\$14,560	\$14,560
\$ 34,320	\$34,663	\$41,808	\$41,808	\$41,808	\$41,808
\$ 15,001	\$15,151	\$16,380	\$16,380	\$16,380	\$16,380
\$ 15,916	\$16,075	\$17,368	\$17,368	\$17,368	\$17,368
\$ 28,737	\$29,025	\$31,304	\$31,304	\$31,304	\$31,304
\$ 14,560	\$14,706	\$15,912	\$15,912	\$15,912	\$15,912
\$ 53,622	\$54,159	\$57,304	\$57,304	\$57,304	\$57,304
\$ 20,975	\$21,184	\$22,256	\$22,256	\$22,256	\$22,256
\$ 90,599	\$91,505	\$91,505	\$95,128	\$96,034	\$96,940
\$ 6,864	\$6,933	\$7,280	\$7,280	\$7,280	\$7,280
\$ 13,728	\$13,865	\$14,976	\$14,976	\$14,976	\$14,976
\$ 20,767	\$20,974	\$22,672	\$22,672	\$22,672	\$22,672
\$ 6,864	\$6,933	\$7,280	\$7,280	\$7,280	\$7,280
\$ 36,400	\$36,764	\$44,304	\$44,304	\$44,304	\$44,304
\$ 40,830	\$41,239	\$46,592	\$46,592	\$46,592	\$46,592
\$ 13,728	\$13,865	\$14,976	\$14,976	\$14,976	\$14,976
\$ 6,864	\$6,933	\$7,280	\$7,280	\$7,280	\$7,280
\$ 59,134	\$59,726	\$59,726	\$62,091	\$62,682	\$63,274
\$ 6,864	\$6,933	\$8,216	\$8,216	\$8,216	\$8,216
\$ 45,656	\$46,113	\$49,452	\$49,452	\$49,452	\$49,452

TOTAL= \$ 2,335,167 \$ 2,356,496 \$ 2,408,691 \$ 2,474,617 \$ 2,491,099 \$ 2,507,580
\$ INCREASE= \$ 21,328 \$ 73,523 \$ 139,450 \$ 155,931 \$ 172,413
% INCREASE= 0.91% 3.12% 5.79% 6.30% 6.92%

Pension Contributions= 10.0%

**DCDD FY 2026
CAPITAL IMPROVEMENTS**

WATER AND SEWER BUDGET		Comments
Current FY Capital Improvements:	Cost	
W-1 RO FEED PUMP CONSTRUCTION/CEI	\$ 1,820,000.00	
W-2 Pump Station Rehabilitation Approximately 1 every year (\$240,000 per PS)	\$ 240,000.00	PS that all of IE drains to. SCADA needed for flushing IE dead end.
W-3 Vehicle Replacements	\$ -	
W-4 Coupon Study	\$ 1.00	Determines water quality and path forward for Water upgrades in 2030.
W-5 Paint Admin/ReclaimPS Building/CI2 Building	\$ 15,000.00	Needs painting.
W-6 SBR Basin/EQ basin Sludge removal	\$ 90,000.00	
W-7 Well 5 Acidification	\$ 150,000.00	Well production is decreasing. New well is \$850k
W-8 Cutrine Injection System/Spare VFD for reclaimed PS	\$ 30,000.00	Citrine needed to control Algae in reclaimed ponds. VFD is reaching end of life.
W-9 Caustic Pump Skid Rehab/Scrubber equipment	\$ 35,000.00	Skid is reaching end of life.
W-10 Train 2 CCC3 recoating	\$ 1.00	Existing coating is deteriorating. Makes cleaning harder/more biological growth.
Current FY Capital Improvements Total=	\$ 2,380,002.00	
Next 5 Years Capital Improvements		
W-A SEE DETAILED CIP		
Next 5 Years Capital Improvements Total=	\$ -	

**DCDD FY 2026
CAPITAL IMPROVEMENTS**

BRIDGE BUDGET		
Current FY Capital Improvements:		Cost
B-1	Vehicle Replacements	\$ 172,000.00
B-2	SunPass System Design, Construction & CEI	\$ 1,175,000.00
Current FY Capital Improvements Total=		\$ 1,347,000.00
Next 5 Years Capital Improvements		
B-A	Replace Parkway/Bridge Lights	TBD
B-B	Vehicle/Equipment Replacement next 5 years	\$ -
B-C		
Next 5 Years Capital Improvements Total=		\$ -

Project Design \$690k/Const \$4.6M/CEI \$470

**DCDD FY 2026
CAPITAL IMPROVEMENTS**

GENERAL FUND BUDGET		
Current FY Capital Improvements:		Cost
G-1	None at this time	\$ -
Current FY Capital Improvements Total=		\$ -
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 2026
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
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 2026
 COUNTY TAX YEAR 2025

	PHASE	\$
MAINTENANCE ASSESSMENT	464,265	
TRANSFERS IN	0	
	0	
TOTAL REVENUES	464,265	
SUBTOTAL ADMIN. EXPENDITURES	340,651	
SUBTOTAL MAINTENANCE EXPENDITURES	78,000	
NON OPERATING REVENUE (EXPENSE)	45,614	
TOTAL EXPENDITURES	464,265	

			2026	2024/25
			\$/UNIT	\$/UNIT
ADMINISTRATIVE ASSESSMENT PER UNIT- ALL UNITS-	UNITS	DOLLARS		
	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	FY27	FY28	FY29	FY30	FY31
1	FORD F-450 UTILITY TRUCK W/AUTOCRANE	2019	10	71,000				71,000		
2	FORD F-450 UTILITY TRUCK W/AUTOCRANE	2024	10	84,000						
3	PICKUP TRUCK - 2024 Ford F-250	2024	10	71,000						
4	PICKUP TRUCK - 2020 CHEVY COLORADO (4X4)	2020	10	31,000					31,000	
5	PICKUP TRUCK - Ford F150 Long bed	2018	10	28,000			28,000			
6	PICKUP TRUCK - Chevy 1500 CREW CAB	2021	10	35,000						
7	GATOR 2	2020	10	9,000						16,000
8	GATOR	09-10	10	11,000			16,000			
9	GENERATOR 1 - Generac* (replaced 24 - run until it dies)	2001	N/A	19,000						
10	60 KW Trailer Generator	2024	20	75,000						
11	PORTABLE PUMP 1 - Godwin	2013	10	36,000						
12	SKIFF MOTOR AND TRAILER - Carolina skiff w/Magic tilt	2009	15+	6,000						25,000
13	VACTOR TRAILER	2005	N/A	18,000						
14	Wach Valve Turner/Vactor	2021	10	80,000						
15	TOTE TRAILER - BIG TEX 5X8 1 AXLE	2021	10	2,000						
16	JETTER TRAILER - AMERICAN PRIDE/HUSTLER 10'	2016	10	25,000				25,000		
17	TRACKHOE TRAILER	2019	10	7,000					7,000	
18	JOHN DEERE BACKHOE/LOADER	07-08	15	48,000			130,000			
19	MINI TRACKHOE	2019	10	64,000					64,000	
20	PORTABLE PUMP 2 - Godwin for Pump Stations	2024	15	56,000						
21	DUMPTRUCK	2019	10	78,000					78,000	
TOTALS=				854,000		-	174,000	96,000	180,000	41,000

Bridge Fund Vehicles

NO.	EQUIPMENT	IN SERVICE DATE	ANTICIPATED REPLACEMENT CYCLE (YEARS)	ORIGINAL COST	COMMENTS	FY27	FY28	FY29	FY30	FY31
B-1	PICKUP TRUCK - 2017 GMC SIERRA	2017	10	26,000	Replace w/Tacoma					
B-2	Vacuum Excavator	2026	10	150,000						
B-3	FORD F-450 UTILITY TRUCK W/AUTOCRANE	2027	10		NEW CREW	125,000				
B-4	TOYOTA TACOMA	2026	10			47,000				
TOTALS=				176,000		172,000	-	-	-	-

DCDD PUMP STATION REHABILITATION SCHEDULE

L/S No.	PUMP STATION	IN SERVICE DATE	ANTICIPATED COST	COMMENTS	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	\$ 250,000				\$ 250,000		
5	300 Camino Del Sol (Calle Del Sur)	1990	\$ -	Need to Raise					
6	Camino Del Rey (Triplex)	1990	\$ -						
7	La Costa	1995	\$ 240,000		\$ 240,000				
8	Madeira	1991		Rehabbed in 2024					
9	Hammock Dunes Sales Center	1993	\$ -						
10	34 Island Estates Parkway	1990	\$ -	Rehabbed in 2021					
11	84 Island Estates Parkway	1990	\$ -	Rehabbed in 2026					
12	128 Island Estates Parkway	1990		Rehabbed in 2024					
13	172 Island Estates Parkway	1990	\$ -	Rehabbed in 2025					
14	San Gabriel	1990	\$ -						
15	Ocean Way South (Atlantic)	2000	\$ -						
16	Ocean Way 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	\$ -						
TOTALS=			\$ 540,000		\$ 240,000	\$ -	\$ 250,000	\$ 50,000	\$ -

DCDD PONY PUMP INSTALLATION SCHEDULE

L/S No.	PUMP STATION	IN SERVICE DATE	ANTICIPATED REPLACEMENT FY	ANTICIPATED COST	COMMENTS	FY27	FY28	FY29	FY30
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

E.

June 2, 2026

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

Re: Dunes Community Development District
Hammock Dunes Parkway

- 1) Hammock Dunes Parkway – Asphalt Deterioration and Rutting - S. of Jungle Hut Rd (previous memorandum issued 6/26/2025) (Area #1)
- 2) Deteriorated Asphalt – Turf Care Facility Entrance Driveway - Field Review (Area #2)

Dear Mr. Peugh:

We are pleased to submit the report of findings and recommendations for the potential repair(s) of:

- 1) The identified deteriorated and rutted asphalt area, south of Jungle Hut Rd previously reported to DCDD on 6/26/2025.
- 2) The identified deteriorated asphalt area adjacent to the entrance to the Hammock Beach Turf Care Facility from Hammock Dunes Parkway.

PROJECT OBJECTIVES COMPLETED

As requested, KCA has provided on-site inspection services and has assessed the findings for the areas as identified above. A description of the area and recommendations for corrections/repairs are provided.

OBSERVATION OF AREA #1

Follow-up visual field observation has been performed as requested on the area approximately 500' south of the northbound turn lane from Hammock Dunes Parkway (HDP) to Jungle Hut Road. This area has been previously reviewed and reported (6/26/2025) to DCDD with options for milling and resurfacing as well as total reconstruction.

As a result of DCDD Staff noticing continued rutting throughout the area, it has become more evident that the roadway base course is failing, creating rutting in the travel lanes as deep as 3.5". The area that has become rutted is spread over a longitudinal distance of approx. 200' and encompasses the full width of both northbound and southbound HDP. (rutting and surface deterioration is observed) Based on the observed surface conditions, additional sub-surface (coring and possible hand auger soils verification) is strongly suggested to properly identify the area most in need of repair.

REPAIR OPTIONS

Option #1 – Deep Milling & Resurfacing - Perform deep milling (9.5") of the existing asphalt and roadway base materials to a depth 9.5" below current finished grade elevation. Replace the removed materials with Type B-12.5 asphalt base material (Base Group 13 – 8" thick) and Type SP 12.5 TL-C w/PG 76-22 Friction Course 1.5".

This option will provide a longer lasting stable roadway versus only performing standard milling and resurfacing of 1.5".

This option does not address any previous water intrusion that has potentially broken down the remaining limerock base or stabilized sub-grade beneath the 9.5" of material being removed. It is noted that in the previous KCA response for this location, coring of the area was performed and reported by Tierra which revealed the stabilized sub-grade layer appears to be intact. This condition can be expected perform well under the recommended 8" of Type B-12.5 and 1.5" Type SP Friction Course.



This option is very similar in nature to the original recommendation from June 2026, but without replacing the adjacent curb & gutter and also only removing and replacing the directly affected area containing rutting + 50' (300' total) versus a total length replacement including the Jungle Hut Road turn lane.

Approximate Estimated Cost (incl Design & CEI): \$176,966.54

Option #2 – Take no corrective action – This option will not provide any benefit for the users of the roadway as the asphalt will continue to degrade (further cracking and rutting within the wheel path is expected) and eventually portions of the asphalt will come loose and expose the underlying base material, creating potential hazard and increased maintenance involvement. Waiting for the current issues to worsen, the projected costs for repair will exceed the projection estimates provided due to additional rework of the area will be required as well as increased costs of materials, labor & equipment. This area is not a good candidate for selective patching due to the current failure of the base material beneath the asphalt surface will not yield the desired results.

RECOMMENDATION

Option #1 is the most beneficial way to provide a more stable and long lasting (10 year est) travelway for the Dunes Community. This repair will not alleviate any potential future damage based on the inevitable heavy rainfall due to hurricanes, and the presence of rising groundwater levels as a result of storm surges. In order to provide the best possible solution for all aspects noted, the total reconstruction of the area as noted in KCA letter dated June 26, 2025, would be the best course of action to provide an even longer-term solution.

OBSERVATION OF AREA #2

Field observation was performed as requested and it is noted that there is an area of deteriorated asphalt located on the centerline of Hammock Dunes Parkway and extends partially into the southbound travel lane (L-1). The total length of the deteriorated area is approximately 8' in length longitudinally with a depth no greater than 1 1/2". The deterioration observed is consistent with a foreign substance (i.e. petroleum product) being spilled along the centerline lane joint which would cause the asphalt to break down.

REPAIR OPTIONS

On-site discussions were held with DCDD Staff regarding the performing of milling and resurfacing (similar to the corrective operations of September 26, 2025) to remove the deteriorated portion of centerline which would require removing and replacing an approximate total of 110 LF of roadway for the full width of the affected area to be in compliance with FDOT Specification 330-9.5.1.2.

DCDD Staff also has the ability to perform a temporary, full-depth (1.5") patch by saw-cutting out a rectangle, removing the directly affected area and then place a hot-mix asphalt patch similar to what is done when making line repairs to various facilities throughout the community.

RECOMMENDATION

KCA concurs with DCDD Staff for area #2 that the saw-cutting and patching of the area in question is the quickest, most feasible and cost-effective process to temporarily repair this location. It is understood that this will not eliminate the potential for future deterioration within this location, especially if the root cause is petroleum-based contamination. This area will need to be monitored over time for future surface issues.

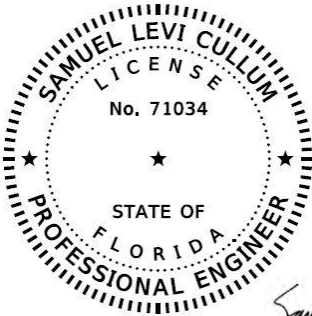


CONCLUSIONS

The areas in question have been reviewed and dispositioned as requested. Specifically area #1 is recommended that the asphalt be removed and replaced per FDOT Specifications to avoid the potential for further deterioration of the Hammock Dunes Parkway. Additional consideration should be given to allow for an overnight total road closure, detouring traffic to A1A via Jungle Hut Road and return to the parkway via Camino del Mar. This location could then be completed in one to two shifts. Then after the proper cure time (14 days) the thermoplastic striping can be placed.

During your review of the provided documentation of the findings, if you have any questions, need clarification or have concerns please feel free to contact Mike Wilson (mwilson@kcaeng.com) to discuss.

Sincerely,



Samuel L. Cullum

Samuel L. Cullum, PE
Project Manager

Attachments: as listed

Cc: Mike Wilson (KCA), File



Dunes Community Development District

Pavement Repair Recommendation

Option #1: Deep Mill and Resurface of Hammock Dunes Parkway

Item No.	Description	Unit	Qty	Unit Cost	Item Total	Comments
101-1	Mobilization	LS	1	\$ 20,000.00	\$ 20,000.00	
102-1	Maintenance of Traffic	LS	1	\$ 20,000.00	\$ 20,000.00	Includes Temp Striping
285-713	Base Group 13 (OBG 13 - 8" B-12.5)	SY	800	\$ 79.29	\$ 63,432.00	FDOT SW avg
327-	Milling Existing Asphalt Pavement & Limerock - 9.5"	SY	800	\$ 7.25	\$ 5,800.00	FDOT SW avg based on 9.75" depth
337-7-83	Asphalt Conc Friction Course, Traffic C, FC 12.5, PG 76-22	TN	64	\$ 160.09	\$ 10,245.76	FDOT SW avg
711-16-101	Thermoplastic, Std-Other Surfaces., White, 6"	GM	0.12	\$ 8,731.12	\$ 1,047.73	Est using DCDD Intersection Project
711-16-201	Thermoplastic, Std-Other Surfaces., Yellow, 6"	GM	0.12	\$ 8,731.12	\$ 1,047.73	Est using DCDD Intersection Project

Sub-Total	\$ 121,573.23
Contingency	0.25
Construction Estimate	\$ 151,966.54
Est Design Fee	\$ 10,000.00
Est CEI Fee	\$ 15,000.00
Grand Total	\$ 176,966.54

F.

OLD CITY TREE LLC

6323 GOMEZ ROAD, ST. AUGUSTINE FL 32080 TELEPHONE 904-794-7053

TO: Dunes Utility CDD

DATE: 05-13-26

ATTN: Cory brill

REF: Hammock Dunes Pkwy

Mr. Brill,

On 05-13-26, I conducted an evaluation on the planted Live Oak trees on Hammock Beach Pkwy from 16th road to the Camino Del Mar intersection as you requested. The reason for the evaluation was a concern that the trees look sparse and unhealthy. The last inspection was conducted in February, and they were in good health at that time and currently remain in good health. Live Oaks have a leaf drop and new leaf growth that occurs in the spring usually March into April and they will appear sparse during this time. The trees are still in different stages of the spring leaf drop. Some of the trees are full of new leaves and other still have blooms on them which causes the tree to appear sparse. There is not a definitive time line for a tree to drop and produce a new leaf.

The level 1 Tree Risk Assessment reveals no immediate health concerns. In my opinion, the trees are healthy. The tree plan that was established 16 years ago is working and should continue to be followed. Fertilization was just completed on all the trees about two weeks ago.

If you have any questions about my recommendation or would like to meet in person to discuss anything regarding the trees, please call 904-669-0369.

Thank you,

Jason Shaw

I.S.A. Certified Arborist # FL-5453A
TRAQ (Tree Risk Assessment Qualified)
PPQ (Prescription Pruning Qualified)

G.



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

1001 Yamato Road • Suite 301
 Boca Raton, Florida 33431
 (561) 994-9299 • (800) 299-4728
 Fax (561) 994-5823
 www.graucpa.com

May 18, 2026

Board of Supervisors
 Dunes Community Development District
 475 West Town Place, Suite 114
 St. Augustine, FL 32092

We are pleased to confirm our understanding of the services we are to provide Dunes Community Development District, Flagler County, Florida ("the District") for the fiscal year ended September 30, 2026, with the option of four (4) additional one-year renewals. We will audit the financial statements of the governmental activities, business-type activities, and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Dunes Community Development District as of and for the fiscal year ended September 30, 2026, with the option of four (4) additional one-year renewals. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes.

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

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

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

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

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

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

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

Audit Objectives

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

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with

Government Auditing Standards in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose.

If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit of Major Program Compliance

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

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

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

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

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

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

Examination Objective

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

Other Services

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government*

Auditing Standards and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for the financial statements and all accompanying information as well as all representations contained therein. Further, management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. As part of the audit, we will assist with preparation of your financial statements and related notes in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

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

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

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. As part of our engagement, we may propose standard adjusting, or correcting journal entries to your financial statements. You are responsible for reviewing the entries and understanding the nature of the proposed entries and the impact they have on the financial statements.

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

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

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

Audit Procedures—General

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

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

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

Audit Procedures—Internal Control

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

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

Audit Procedures—Compliance

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

Engagement Administration, Fees, and Other

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

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

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

**IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT: GMS-NF, LLC - 475 WEST TOWN PLACE, SUITE 114, ST. AUGUSTINE, FL 32092
TELEPHONE: 904-940-5850.**

This agreement provides for a contract period of one (1) year with the option of four (4) additional, one-year renewals upon the written consent of both parties. Our fee for these services will not exceed \$18,500 for the September 30, 2026 audit, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued. The fees for the fiscal years 2027, 2028, 2029 and 2030 will not exceed \$19,000, \$19,500, \$20,000 and \$20,500, respectively, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued. The Federal compliance audit fee is \$5,000 (if applicable).

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

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

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

The District may terminate this agreement, with or without consent, upon thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the date of the notice of termination subject to any offsets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2025 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Dunes Community Development District and believe this letter accurately summarizes the terms of the engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates

Antonio J. Grau

RESPONSE:

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

Signed by:
By: _____
80C49B74C55B437...

Title: Chairman

Date: 2026-05-18



Peer Review
Program

Administered in Florida
by the Florida Institute of CPAs

November 18, 2025

Antonio Grau
Grau & Associates
1001 W. Yamato Road, Suite 301
Boca Raton, FL 33431-4403

Dear Antonio Grau:

It is my pleasure to notify you that on November 18, 2025, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2028. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
850.224.2727, x5957

cc: Daniel Hevia, David Caplivski

Firm Number: 900004390114

Review Number: 616829

H.

- 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 received five (5) contractor price proposals on 5.21.2026 in response to District's forward of requests for quotations to qualified contractors for installation of new pumps, panel equipment, and other station rehabilitation items. The price quotations received ranged from \$114,400 to \$209,000 with Central Florida Liftstations, Orange City, FL providing the lowest pricing for the project. Staff will continue to review contractor equipment submittals and project scheduling activities in concert with pump supplier equipment delivery schedule. Project is included in the FY 2026 Capital Improvements Budget.

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. 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. Staff prepared and forwarded responses to several requests for additional information and eventually received notice from FDEM on 5.14.2026 the Technical Unit determined the expected benefits versus the project cost were not sufficient for the project to be cost-effective using FEMA's BCA Tool.

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). Staff received final payments for the project totaling \$87,078.33 on 5.18.2026. 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 with 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. Staff

received 100% Plans and Specifications on 5.10.2026 and the final plans review meeting is scheduled for 6.8.2026. FDEP provided Engineer and District minor permit review comments along with a complimentary response on the quality of the application and supporting documentation. Engineer preparing the response to FDEP comments. Tentatively, bid advertisement is scheduled for 6.15.26.

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. The report was distributed to all customers in the May 2026 billing statements. Staff prepared and forwarded FDEP Consumer Confidence Report Certification of Completion of Delivery on 5.21.2026.

SJRWMD Consumptive Use Permit (CUP) Water Quality Data Submittal Form EN7 uploaded to district portal. Received confirmation from SJRWMD on 5.13.2026 the data was successfully processed. Water quality data for the raw water supply wells and augmentation well is required to be sampled and evaluated by a qualified laboratory with results provided each April in accordance with Condition 34 the District's CUP.

I.

J.



FISCAL YEAR 2026 TOLL REVENUES

MONTH	REVENUES				PREVIOUS YEAR COLLECTIONS	% CHANGE FROM PRIOR YEAR	VEHICLES TRIPS					\$/VEHICLE		
	CASH	BRIDGE PASS	% CASH/BPASS	TOTAL MONTHLY COLLECTIONS			PREVIOUS YEAR	TOTAL	PREVIOUS YEAR VEHICLES	% CHANGE FROM PRIOR YEAR	CASH		BRIDGE PASS	TURN ARND/ VIOLATION/ EMPLOYEE
OCTOBER 2025	\$ 90,911.00	\$ 115,408.75	78.77%	\$ 206,319.75	\$ 170,854.75	20.76%	182,353	167,744	8.71%	29,575	149,700	3,078	\$ 1.131431	
NOVEMBER 2025	\$ 89,606.00	\$ 110,601.25	81.02%	\$ 200,207.25	\$ 215,073.50	-6.91%	176,199	184,780	-4.64%	29,266	144,144	2,789	\$ 1.136256	
DECEMBER 2025	\$ 95,757.00	\$ 114,865.25	83.36%	\$ 210,622.25	\$ 205,283.50	2.60%	184,011	179,072	2.76%	31,342	149,855	2,814	\$ 1.144618	
JANUARY 2026	\$ 83,867.00	\$ 115,938.00	72.34%	\$ 199,805.00	\$ 197,136.50	1.35%	182,502	179,075	1.91%	27,404	151,360	3,738	\$ 1.094810	
FEBRUARY 2026	\$ 90,258.00	\$ 110,866.00	81.41%	\$ 201,124.00	\$ 209,221.75	-3.87%	176,938	182,385	-2.99%	29,577	144,700	2,661	\$ 1.136692	
MARCH 2026	\$ 124,506.00	\$ 130,047.25	95.74%	\$ 254,553.25	\$ 253,164.00	0.55%	214,154	210,563	1.71%	40,794	169,559	3,801	\$ 1.188646	
APRIL 2026	\$ 118,692.00	\$ 124,706.75	95.18%	\$ 243,398.75	\$ 246,706.50	-1.34%	204,323	207,511	-1.54%	38,798	162,338	3,187	\$ 1.191245	
MAY 2026	\$ 115,817.00	\$ 118,905.50	97.40%	\$ 234,722.50	\$ 238,308.50	-1.50%	195,603	198,256	-1.34%	37,922	154,344	3,337	\$ 1.199994	
JUNE 2026					\$ 236,329.50	-100.00%	0	188,665	-100.00%					
JULY 2026					\$ 250,008.75	-100.00%	0	196,371	-100.00%					
AUGUST 2026					\$ 218,278.25	-100.00%	0	182,421	-100.00%					
SEPTEMBER 2026					\$ 188,696.50	-100.00%	0	167,118	-100.00%					
TOTALS=	\$ 809,414.00	\$ 941,338.75		\$ 1,750,752.75			1,516,083			264,678	1,226,000	25,405		
PERCENT OF TOTAL=	46.2%	53.8%		Previous YTD=	\$ 1,735,749.00		Previous YTD=	1,509,386		17.5%	80.9%	1.7%		
				Increase/Decrease %=	0.86%		Increase/Decrease %=	0.44%						
CURRENT FY AVERAGES=	\$ 101,176.75	\$ 117,667.34	85.65%	\$ 218,844.09			126,340			33,085	153,250	3,176	\$ 1.1530	
12 MONTH PROJECTION=	\$ 1,214,121.00	\$ 1,412,008.13		\$ 2,651,787.51			1,516,083			397,017	1,839,000	38,108		
MAY 2025	\$ 118,053.00	\$ 120,255.50	98.17%	\$ 238,308.50	\$ 202,147.78	17.89%	198,256	201,171	-1.45%	38,538	156,123	3,595	\$ 1.202024	
FY 26 BUDGETED PROJECTION=	\$ 2,725,000													
	12345	=Revised number												

K.



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

ITEM	AUTHORIZED EXPENDITURES	FUND CLASSIFICATION				TOTAL	CLASSIFICATION	BOARD MEETING		NOTES
		GENERAL	BRIDGE	W&S	STORMWATER			AUTHORIZED/DISCUSSED		
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	5/8/2026	Motor Shaft broke	
17	Two Prominent Chemical Pumps			\$ 7,294.52			Capital	5/8/2026	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	5/8/2026	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	5/8/2026	Reclaim Main Repair/valve/pavers	
20	Plants replaced at front office due to freeze	\$ 4,983.60					O&M	5/8/2026	Replaced Landscape due to freeze	
21	Oak Tree Fertilize Hammock Dunes Parkway		\$ 15,250.00				O&M			
22	Moss Removed Hammock Dunes Parkway		\$ 500.00				O&M			
23	Plants Replaced on Hammock Dunes Parkway		\$ 8,250.00				O&M			
24	42 Oak View Circle Storm Drain Cleaning				\$ 5,310.00		O&M			
25	McKim and Creed SBR Allen Bradley Panel View Replacement			\$ 4,100.00			Capital		WWTP O&M account	
	SUB-TOTALS=	\$ 4,983.60	\$ 42,050.00	\$ 213,940.67	\$ 10,460.00	\$ 164,136.15				
	UPCOMING ITEMS									
i.	Spare VFD for the Reclaimed PS			\$ 10,000.00		\$ 10,000.00			Existing VFD is reaching end of life	
ii.						\$ -				
	SUB-TOTALS=	\$ 9,967.20	\$ -	\$ 10,000.00	\$ -	\$ 19,967.20				
	GRAND TOTAL ALL IDENTIFIED ITEMS=	\$ 14,950.80	\$ 42,050.00	\$ 223,940.67	\$ 10,460.00	\$ 184,103.35				
	POTENTIALLY ABSORBABLE WITH EXISTING BUDGET									
A										
B										
	SUB-TOTALS=	\$ -	\$ -	\$ -	\$ -	\$ -				

L.

Dunes
Community Development District

Unaudited Financial Reporting
April 30, 2026



Table of Contents

1	<u>Balance Sheet</u>
2	<u>General Fund</u>
3	<u>General Fund Month to Month</u>
4	<u>Statement of Net Position</u>
5-6	<u>Statement of Revenues, Expenses and Changes in Net Position-Water and Sewer Fund</u>
7-8	<u>Water and Sewer Fund Month to Month</u>
9	<u>Statement of Revenues, Expenses and Changes in Net Position-Bridge Fund</u>
10	<u>Bridge Fund Month to Month</u>
11	<u>Statement of Revenues, Expenses and Changes in Net Position-Stormwater Fund</u>
12	<u>Stormwater Fund Month to Month</u>
13-34	<u>Check Run Summary</u>
35	<u>Assessment Receipt Schedule</u>

DUNES COMMUNITY DEVELOPMENT DISTRICT

BALANCE SHEET

April 30, 2026

	General Fund
ASSETS:	
Cash	\$1,888
Assessments Receivable	\$12,129
Investments-Raymond James	\$32,033
Investments-SBA	\$167,968
Prepays	\$11,670
TOTAL ASSETS	\$225,687
LIABILITIES AND FUND BALANCES:	
Liabilities:	
Accounts Payable	\$6,893
Due to Other Funds	\$6,192
TOTAL LIABILITIES	\$13,085
Fund Balances:	
Nonspendable:	
Prepays	\$11,670
Unassigned	\$200,932
TOTAL FUND BALANCES	\$212,603
TOTAL LIABILITIES & FUND BALANCE	\$225,687

DUNES COMMUNITY DEVELOPMENT DISTRICT

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance For the Period Ended April 30, 2026

EXPENSE CODE	DESCRIPTION	GENERAL FUND BUDGET	PRORATED BUDGET THRU 04/30/26	ACTUAL THRU 04/30/26	VARIANCE
REVENUES:					
001.300.31900.10000	Maintenance Taxes	\$464,265	\$464,265	\$455,915	(\$8,350)
001.300.36100.11000	Interest Income	\$3,482	\$2,031	\$2,087	\$56
TOTAL REVENUES		\$467,747	\$466,296	\$458,002	(\$8,295)
EXPENDITURES:					
<u>Administrative</u>					
001.310.51300.11000	Supervisor Fees	\$14,000	\$8,167	\$6,800	\$1,367
001.310.51300.21000	FICA Expense	\$1,071	\$625	\$520	\$105
001.310.51300.31100	Engineering/Software Services	\$15,000	\$8,750	\$7,052	\$1,698
001.310.51300.31500	Attorney	\$25,000	\$14,583	\$23,878	(\$9,295)
001.310.51300.32000	Collection Fees/Payment Discount	\$21,000	\$21,000	\$25,434	(\$4,434)
001.310.51300.32200	Annual Audit	\$3,655	\$2,132	\$340	\$1,792
001.310.51300.34000	Management Fees	\$10,627	\$6,199	\$6,199	\$0
001.310.51300.35100	Computer Time	\$2,000	\$1,167	\$1,167	(\$0)
001.310.51300.40000	Travel Expenses	\$1,000	\$583	\$447	\$137
001.310.51300.42000	Postage & Express Mail	\$5,000	\$2,917	\$2,151	\$766
001.310.51300.42500	Printing	\$2,500	\$1,458	\$677	\$781
001.310.51300.45000	Insurance	\$33,659	\$19,634	\$16,338	\$3,296
001.310.51300.48000	Advertising Legal & Other	\$2,000	\$1,167	\$135	\$1,032
001.310.51300.49000	Bank Charges	\$1,000	\$583	\$180	\$403
001.310.51300.49100	Contingencies	\$9,000	\$5,250	\$5,377	(\$127)
001.310.51300.51000	Office Supplies	\$2,000	\$1,167	\$450	\$717
001.310.51300.54000	Dues, Licenses & Subscriptions	\$1,000	\$583	\$195	\$388
001.320.53800.12000	Salaries	\$127,368	\$73,481	\$72,403	\$1,078
001.320.53800.12100	Consulting Fees	\$1,500	\$875	\$0	\$875
001.320.53800.21000	FICA Taxes	\$11,807	\$6,812	\$5,252	\$1,560
001.320.53800.22000	Pension Expense	\$12,737	\$7,348	\$8,046	(\$698)
001.320.53800.23000	Health Insurance Benefits	\$16,526	\$9,640	\$11,646	(\$2,006)
001.320.53800.24000	Workers Comp Insurance	\$1,871	\$1,091	\$1,681	(\$590)
001.320.53800.64000	Capital Improvements	\$35,000	\$30,305	\$30,305	\$0
TOTAL ADMINISTRATIVE		\$356,321	\$225,518	\$226,673	(\$1,155)
<u>General System Maintenance</u>					
001.320.53800.46200	Landscaping	\$40,000	\$23,333	\$17,812	\$5,522
001.320.53800.46000	Building Maintenance	\$35,000	\$20,417	\$19,345	\$1,071
001.320.53800.46300	Tree & Shrub Removal	\$2,500	\$1,458	\$0	\$1,458
001.320.53800.49300	R&R-Equipment	\$500	\$292	\$0	\$292
TOTAL GENERAL SYSTEM MAINTENANCE		\$78,000	\$45,500	\$37,157	\$8,343
TOTAL EXPENDITURES		\$434,321	\$271,018	\$263,830	\$7,188
Excess (deficiency) of revenues over (under) expenditures		\$33,426	\$195,278	\$194,171	(\$1,106)
<u>Other Financing Sources/(Uses)</u>					
001.300.36900.10200	Non-Operating Revenue	(\$33,426)	(\$19,499)	\$0	\$19,499
TOTAL OTHER FINANCING SOURCES/(USES)		(\$33,426)	(\$19,499)	\$0	\$19,499
Net change in fund balance		\$0	\$175,779	\$194,171	\$18,392
FUND BALANCE - BEGINNING		\$0		\$18,431	
FUND BALANCE - ENDING		\$0		\$212,603	

DUNES COMMUNITY DEVELOPMENT DISTRICT

General Fund

**Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Period Ended April 30, 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	\$12,289	\$0	\$0	\$0	\$0	\$0	\$455,915
001.300.36100.11000	Interest Income	\$155	\$105	\$125	\$198	\$216	\$664	\$624	\$0	\$0	\$0	\$0	\$0	\$2,087
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	\$12,913	\$0	\$0	\$0	\$0	\$0	\$458,002
EXPENDITURES:														
<u>Administrative</u>														
001.310.51300.11000	Supervisor Fees	\$1,000	\$1,000	\$800	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$0	\$0	\$0	\$0	\$6,800
001.310.51300.21000	FICA Expense	\$77	\$77	\$61	\$77	\$77	\$77	\$77	\$0	\$0	\$0	\$0	\$0	\$520
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	\$1,976	\$0	\$0	\$0	\$0	\$0	\$23,878
001.310.51300.32000	Collection Fees/Payment Discount	\$0	\$6,094	\$17,184	\$1,337	\$441	\$217	\$160	\$0	\$0	\$0	\$0	\$0	\$25,434
001.310.51300.32200	Annual Audit	\$0	\$0	\$85	\$0	\$170	\$0	\$85	\$0	\$0	\$0	\$0	\$0	\$340
001.310.51300.34000	Management Fees	\$886	\$886	\$886	\$886	\$886	\$886	\$886	\$0	\$0	\$0	\$0	\$0	\$6,199
001.310.51300.35100	Computer Time	\$167	\$167	\$167	\$167	\$167	\$167	\$167	\$0	\$0	\$0	\$0	\$0	\$1,167
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	\$344	\$0	\$0	\$0	\$0	\$0	\$2,151
001.310.51300.42500	Printing	\$164	\$117	\$104	\$175	\$0	\$95	\$22	\$0	\$0	\$0	\$0	\$0	\$677
001.310.51300.45000	Insurance	\$2,370	\$2,334	\$2,334	\$2,334	\$2,334	\$2,334	\$2,299	\$0	\$0	\$0	\$0	\$0	\$16,338
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	\$38	\$0	\$0	\$0	\$0	\$0	\$180
001.310.51300.49100	Contingencies	\$823	\$725	\$725	\$745	\$786	\$786	\$786	\$0	\$0	\$0	\$0	\$0	\$5,377
001.310.51300.51000	Office Supplies	\$201	\$11	\$191	\$0	\$0	\$0	\$47	\$0	\$0	\$0	\$0	\$0	\$450
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	\$9,534	\$0	\$0	\$0	\$0	\$0	\$72,403
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	\$725	\$0	\$0	\$0	\$0	\$0	\$5,252
001.320.53800.22000	Pension Expense	\$918	\$919	\$1,175	\$916	\$927	\$941	\$2,250	\$0	\$0	\$0	\$0	\$0	\$8,046
001.320.53800.23000	Health Insurance Benefits	\$1,484	\$1,494	\$1,494	\$2,019	\$1,720	\$1,717	\$1,717	\$0	\$0	\$0	\$0	\$0	\$11,646
001.320.53800.24000	Workers Comp Insurance	\$533	\$178	\$178	\$178	\$178	\$261	\$178	\$0	\$0	\$0	\$0	\$0	\$1,681
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	\$22,289	\$0	\$0	\$0	\$0	\$0	\$226,673
<u>General System Maintenance</u>														
001.320.53800.46200	Landscaping	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,878	\$6,934	\$0	\$0	\$0	\$0	\$0	\$17,812
001.320.53800.46000	Building Maintenance	\$3,927	\$3,311	\$2,207	\$2,512	\$2,415	\$1,987	\$2,987	\$0	\$0	\$0	\$0	\$0	\$19,345
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	\$9,921	\$0	\$0	\$0	\$0	\$0	\$37,157
TOTAL EXPENDITURES		\$25,935	\$41,336	\$62,641	\$47,505	\$26,326	\$27,878	\$32,210	\$0	\$0	\$0	\$0	\$0	\$263,830
Excess (deficiency) of revenues over (under) expenditures		(\$25,780)	\$61,704	\$228,826	(\$19,062)	(\$14,092)	(\$18,128)	(\$19,297)	\$0	\$0	\$0	\$0	\$0	\$194,172
<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)	(\$19,297)	\$0	\$0	\$0	\$0	\$0	\$194,172

DUNES COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF NET POSITION - PROPRIETARY FUNDS

April 30, 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	\$98,040	\$249,749	\$67,369	\$415,157
Cash - On Hand	---	\$2,800	---	\$2,800
Petty Cash	---	\$3,421	---	\$3,421
Investments:				
State Board - Surplus Funds	\$350,594	\$239,669	\$454,872	\$1,045,136
Raymond James - Enhanced Savings	\$2,358,561	\$1,709,064	\$341,472	\$4,409,096
Raymond James - Certificate of Deposit	---	\$8,025,443	---	\$8,025,443
Raymond James - Money Market Sweep	\$625	\$0	---	\$625
Receivables				
Utility Billing	\$480,514	---	---	\$480,514
Utility Billing-Unbilled AR	\$194,500	---	---	\$194,500
FSA Receivable	---	\$22,393	---	\$22,393
Due from Other Sources	\$87,079	---	---	\$87,079
Due from Other Funds	\$4,090	\$26,137	\$42,571	\$72,797
Noncurrent Assets:				
Prepays	\$64,187	\$88,601	\$11,670	\$164,459
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	\$29,350,116	\$20,260,289	\$917,954	\$50,528,359
LIABILITIES:				
Current Liabilities:				
Accounts Payable	\$87,009	\$27,607	\$1,381	\$115,997
Due to Other Funds	\$53,300	---	\$13,306	\$66,606
Noncurrent Liabilities:				
Prepaid Connection Fees	\$604,653	---	---	\$604,653
Deferred Toll Revenue	---	\$515,516	---	\$515,516
TOTAL LIABILITIES	\$744,962	\$543,123	\$14,686	\$1,302,771
NET POSITION				
Net Invested in Capital Assets	\$25,710,928	\$9,893,012	\$0	\$35,603,940
Restricted for Renewal and Replacement	\$2,494,227	\$9,574,154	\$0	\$12,068,381
Unrestricted	\$400,000	\$250,000	\$903,267	\$1,553,267
TOTAL NET POSITION	\$28,605,155	\$19,717,166	\$903,267	\$49,225,588

⁽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 April 30, 2026

EXPENDITURE CODE	DESCRIPTION	WATER/SEWER FUND BUDGET	PRORATED BUDGET THRU 04/30/26	ACTUAL THRU 04/30/26	VARIANCE
OPERATING REVENUES:					
041.300.34300.30000	Water Revenue	\$1,432,225	\$785,823	\$765,057	(\$20,766)
041.300.34300.50000	Sewer Revenue	\$1,194,059	\$655,148	\$684,132	\$28,984
041.300.34300.76000	Irrigation/Effluent	\$2,277,799	\$1,249,767	\$1,220,476	(\$29,291)
041.300.34300.10000	Meter Fees	\$25,000	\$14,583	\$26,835	\$12,252
041.300.34300.10100	Connection Fees - W, S & I (75 units)	\$23,000	\$14,583	\$27,500	\$12,917
041.300.36900.10000	CPC Effluent Agreement	\$72,000	\$42,000	\$0	(\$42,000)
041.300.34900.10200	Backflow Preventor/Misc.	\$2,504	\$1,461	\$1,965	\$504
041.300.33700.30000	Grant Income	\$0	\$0	\$0	\$0
041.300.36900.10000	Misc. Income / Penalty	\$20,000	\$11,667	\$16,167	\$4,500
TOTAL OPERATING REVENUES		\$5,046,588	\$2,775,032	\$2,742,131	(\$32,900)
OPERATING EXPENSES					
<u>Administrative</u>					
041.310.51300.31100	Engineering	\$50,000	\$29,167	\$0	\$29,167
041.310.51300.31500	Attorney	\$10,000	\$5,833	\$1,288	\$4,546
041.310.51300.32200	Annual Audit	\$8,170	\$4,766	\$760	\$4,006
041.310.51300.34000	Management Fees	\$23,755	\$13,857	\$13,857	\$0
041.310.51300.40000	Travel Expenses	\$16,000	\$9,333	\$5,963	\$3,370
041.310.51300.42000	Postage & Express Mail	\$4,000	\$2,333	\$2,700	(\$367)
041.310.51300.42500	Printing & Mailing Utility Bills	\$15,000	\$8,750	\$7,992	\$758
041.310.51300.48000	Advertising Legal & Other	\$3,000	\$1,750	\$2,566	(\$816)
041.310.51300.49000	Bank Charges	\$1,000	\$583	\$579	\$4
041.310.51300.49100	Contingencies	\$7,000	\$4,083	\$2,774	\$1,309
041.310.51300.51000	Office Supplies and Equipment	\$13,000	\$7,583	\$6,006	\$1,577
041.310.51300.54000	Dues, Licenses & Subscriptions	\$15,000	\$8,750	\$8,827	(\$77)
041.310.51300.54200	Permits Fees WTP & WWTP	\$8,000	\$4,667	\$4,600	\$67
041.310.51300.55000	Land Leases & Easement Fees	\$14,000	\$8,167	\$0	\$8,167
041.310.53600.12000	Salaries, including Overtime	\$1,133,760	\$661,360	\$619,992	\$41,368
041.310.53600.12100	Consulting Fees	\$1,500	\$875	\$0	\$875
041.310.53600.21000	FICA Taxes	\$104,194	\$60,780	\$45,282	\$15,497
041.310.53600.22000	Pension Plan	\$113,376	\$66,136	\$53,361	\$12,775
041.310.53600.23000	Insurance Benefits (Medical)	\$147,104	\$85,811	\$92,766	(\$6,955)
041.310.53600.24000	Workers Compensation Insurance	\$16,653	\$9,714	\$14,952	(\$5,238)
041.310.53600.25000	Unemployment Benefits	\$500	\$292	\$0	\$292
041.310.53600.25000	Bad Debt Expense	\$500	\$292	\$107	\$185
041.310.53600.41000	Telephone	\$62,000	\$36,167	\$31,974	\$4,192
041.310.53600.41002	Payment Processing Service	\$18,000	\$10,500	\$11,577	(\$1,077)
041.310.53600.44000	Equipment Rentals & Leases	\$10,000	\$5,833	\$5,368	\$466
041.310.53600.45000	Insurance	\$185,125	\$107,989	\$89,862	\$18,128
041.310.53600.46100	Repair and Maintenance for Vehicles	\$20,000	\$11,667	\$13,627	(\$1,961)
041.310.53600.52000	Supplies/Equipment General	\$4,000	\$2,333	\$2,119	\$214
041.310.53600.52010	Tools	\$20,000	\$11,667	\$1,766	\$9,901
041.310.53600.52055	Uniforms/Supplies/Services	\$16,000	\$9,333	\$15,987	(\$6,654)
041.310.53600.52100	Fuel for Vehicles	\$4,000	\$2,333	\$6,562	(\$4,229)
041.310.53600.54100	Training & Travel Expenses	\$6,000	\$3,500	\$2,611	\$889
TOTAL ADMINISTRATIVE		\$2,050,637	\$1,196,205	\$1,065,826	\$130,379

DUNES COMMUNITY DEVELOPMENT DISTRICT

Water and Sewer Fund-Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended April 30, 2026

EXPENDITURE CODE	DESCRIPTION	WATER/SEWER FUND BUDGET	PRORATED BUDGET THRU 04/30/26	ACTUAL THRU 04/30/26	VARIANCE
<u>Water System</u>					
041.320.53600.34800	Water Quality Testing	\$25,000	\$14,583	\$17,431	(\$2,847)
041.320.53600.43000	Electric	\$149,000	\$86,917	\$81,999	\$4,918
041.320.53600.43100	Bulk Water Purchases	\$20,000	\$11,667	\$49	\$11,618
041.320.53600.44000	Equipment Rentals & Leases	\$500	\$292	\$0	\$292
041.320.53600.46000	Plant Maintenance Repair and Equipment	\$260,000	\$151,667	\$127,700	\$23,967
041.320.53600.46050	Distribution System Maintenance Repair and Equip.	\$50,000	\$29,167	\$14,123	\$15,044
041.320.53600.52000	Plant Operating Supplies	\$23,000	\$13,417	\$11,959	\$1,458
041.320.53600.52200	Chlorine & Other Chemicals	\$385,250	\$224,729	\$232,158	(\$7,429)
041.320.53600.61000	Meters New & Replacement	\$60,000	\$35,000	\$44,729	(\$9,729)
TOTAL WATER SYSTEM		\$972,750	\$567,438	\$530,147	\$37,290
<u>Sewer System</u>					
041.330.53600.34800	Water Quality Testing	\$28,000	\$16,333	\$10,860	\$5,473
041.330.53600.34900	Sludge Disposal	\$190,000	\$110,833	\$58,584	\$52,250
041.330.53600.43000	Electric	\$115,000	\$67,083	\$44,690	\$22,394
041.330.53600.44000	Equipment Rentals & Leases	\$500	\$292	\$0	\$292
041.330.53600.46000	Plant Maintenance Repair and Equipment	\$190,000	\$110,833	\$118,673	(\$7,840)
041.330.53600.46050	Collection System Maintenance Repair and Equip.	\$25,000	\$14,583	\$19,788	(\$5,205)
041.330.53600.46075	Lift Station Repair and Maintenance	\$50,000	\$29,167	\$16,036	\$13,131
041.330.53600.52000	Plant Operating Supplies	\$12,000	\$7,000	\$7,117	(\$117)
041.330.53600.52200	Chlorine & Other Chemicals	\$50,000	\$29,167	\$65,696	(\$36,530)
TOTAL SEWER SYSTEM		\$660,500	\$385,292	\$341,445	\$43,847
<u>Irrigation System</u>					
041.340.53600.34800	Water Quality Testing	\$500	\$292	\$0	\$292
041.340.53600.43000	Electric	\$70,000	\$40,833	\$36,553	\$4,280
041.340.53600.43300	Effluent (Reclaimed Water) Purchases	\$220,000	\$128,333	\$90,492	\$37,841
041.340.53600.44000	Equipment Rentals & Leases	\$35,000	\$20,417	\$13,065	\$7,352
041.340.53600.46000	Plant Maintenance Repair and Equipment	\$140,000	\$81,667	\$35,177	\$46,490
041.340.53600.46050	Distribution System Maintenance Repair/Equip.	\$30,000	\$17,500	\$15,951	\$1,549
041.340.53600.61000	Meters New & Replacement	\$50,000	\$29,167	\$2,696	\$26,470
TOTAL IRRIGATION SYSTEM		\$545,500	\$318,208	\$193,935	\$124,273
TOTAL OPERATING EXPENSES		\$4,229,387	\$2,467,142	\$2,131,352	\$335,790
OPERATING INCOME (LOSS)		\$817,201	\$307,889	\$610,779	\$302,890
<u>NON OPERATING REVENUE (EXPENSES)</u>					
041.300.36900.10200	Non Operating Revenue	\$437,862	\$255,420	\$0	(\$255,420)
041.300.22300.10000	Connection Fees - W/S	(\$22,000)	(\$12,833)	\$0	\$12,833
041.300.36100.10000	Interest Income	\$60,000	\$35,000	\$51,787	\$16,787
041.310.51300.64000	Capital Improvements	(\$1,293,063)	(\$754,287)	(\$525,552)	\$228,735
TOTAL NON OPERATING REVENUE (EXPENSES)		(\$817,201)	(\$476,701)	(\$446,744)	\$29,956
CHANGE IN NET POSITION		\$0	(\$168,811)	\$164,035	(\$338,734)
TOTAL NET POSITION - BEGINNING		\$0		\$28,441,120	
TOTAL NET POSITION - ENDING		\$0		\$28,605,155	

DUNES COMMUNITY DEVELOPMENT DISTRICT

Water and Sewer Fund-Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended April 30, 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	\$128,058	\$0	\$0	\$0	\$0	\$0	\$765,057
041.300.34300.50000	Sewer Revenue	\$83,767	\$97,666	\$99,674	\$97,823	\$96,641	\$95,279	\$113,281	\$0	\$0	\$0	\$0	\$0	\$684,132
041.300.34300.76000	Irrigation/Effluent	\$151,494	\$205,344	\$206,364	\$178,741	\$143,936	\$148,451	\$186,146	\$0	\$0	\$0	\$0	\$0	\$1,220,476
041.300.34300.10000	Meter Fees	\$4,341	\$1,271	\$4,122	\$1,140	\$1,140	\$9,559	\$5,262	\$0	\$0	\$0	\$0	\$0	\$26,835
041.300.34300.10100	Connection Fees - W, S & I (75 units)	\$0	\$0	\$9,000	\$0	\$0	\$10,500	\$8,000	\$0	\$0	\$0	\$0	\$0	\$27,500
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	\$393	\$0	\$0	\$0	\$0	\$0	\$1,965
041.300.36900.10000	Misc. Income / Penalty	\$1,846	\$2,205	\$4,424	\$1,329	\$2,014	\$1,088	\$3,260	\$0	\$0	\$0	\$0	\$0	\$16,167
TOTAL OPERATING REVENUES		\$336,939	\$415,707	\$433,918	\$387,385	\$352,762	\$371,020	\$444,400	\$0	\$0	\$0	\$0	\$0	\$2,742,131
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	\$190	\$0	\$0	\$0	\$0	\$0	\$760
041.310.51300.34000	Management Fees	\$1,980	\$1,980	\$1,980	\$1,980	\$1,980	\$1,980	\$1,980	\$0	\$0	\$0	\$0	\$0	\$13,857
041.310.51300.40000	Travel Expenses	\$800	\$800	\$1,163	\$800	\$800	\$800	\$800	\$0	\$0	\$0	\$0	\$0	\$5,963
041.310.51300.42000	Postage & Express Mail	\$219	\$429	\$503	\$507	\$180	\$223	\$640	\$0	\$0	\$0	\$0	\$0	\$2,700
041.310.51300.42500	Printing & Mailing Utility Bills	\$1,154	\$1,153	\$0	\$2,257	\$1,148	\$1,141	\$1,140	\$0	\$0	\$0	\$0	\$0	\$7,992
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	\$102	\$0	\$0	\$0	\$0	\$0	\$579
041.310.51300.49100	Contingencies	\$155	\$349	\$470	\$972	\$242	\$496	\$0	\$0	\$0	\$0	\$0	\$0	\$2,774
041.310.51300.51000	Office Supplies and Equipment	\$974	\$494	\$687	\$1,014	\$723	\$671	\$1,443	\$0	\$0	\$0	\$0	\$0	\$6,006
041.310.51300.54000	Dues, Licenses & Subscriptions	\$1,176	\$910	\$1,955	\$343	\$3,205	\$148	\$1,089	\$0	\$0	\$0	\$0	\$0	\$8,827
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	\$91,466	\$0	\$0	\$0	\$0	\$0	\$619,992
041.310.53600.21000	FICA Taxes	\$6,322	\$5,882	\$5,972	\$6,957	\$6,690	\$6,573	\$6,886	\$0	\$0	\$0	\$0	\$0	\$45,282
041.310.53600.22000	Pension Plan	\$7,283	\$7,205	\$7,387	\$7,591	\$7,478	\$7,373	\$9,045	\$0	\$0	\$0	\$0	\$0	\$53,361
041.310.53600.23000	Insurance Benefits (Medical)	\$12,738	\$12,941	\$12,956	\$11,550	\$13,260	\$15,189	\$14,132	\$0	\$0	\$0	\$0	\$0	\$92,766
041.310.53600.24000	Workers Compensation Insurance	\$4,737	\$1,579	\$1,579	\$1,579	\$1,579	\$2,321	\$1,579	\$0	\$0	\$0	\$0	\$0	\$14,952
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	\$4,463	\$0	\$0	\$0	\$0	\$0	\$31,974
041.310.53600.41002	Payment Processing Service	\$1,620	\$1,647	\$1,670	\$1,739	\$1,674	\$1,618	\$1,608	\$0	\$0	\$0	\$0	\$0	\$11,577
041.310.53600.44000	Equipment Rentals & Leases	\$631	\$643	\$611	\$601	\$1,116	\$710	\$1,056	\$0	\$0	\$0	\$0	\$0	\$5,368
041.310.53600.45000	Insurance	\$13,033	\$12,837	\$12,837	\$12,837	\$12,837	\$12,837	\$12,642	\$0	\$0	\$0	\$0	\$0	\$89,862
041.310.53600.46100	Repair and Maintenance for Vehicles	\$482	\$3,701	\$516	\$0	\$0	\$139	\$8,789	\$0	\$0	\$0	\$0	\$0	\$13,627
041.310.53600.52000	Supplies/Equipment General	\$1,267	\$14	\$447	\$66	\$117	\$34	\$175	\$0	\$0	\$0	\$0	\$0	\$2,119
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	\$144	\$0	\$0	\$0	\$0	\$0	\$15,987
041.310.53600.52100	Fuel for Vehicles	\$890	\$832	\$1,211	\$714	\$740	\$746	\$1,429	\$0	\$0	\$0	\$0	\$0	\$6,562
041.310.53600.54100	Training & Travel Expenses	\$0	\$0	\$412	\$300	\$0	\$250	\$1,649	\$0	\$0	\$0	\$0	\$0	\$2,611
TOTAL ADMINISTRATIVE		\$161,257	\$144,997	\$149,943	\$150,857	\$148,327	\$147,503	\$162,942	\$0	\$0	\$0	\$0	\$0	\$1,065,826

DUNES COMMUNITY DEVELOPMENT DISTRICT

Water and Sewer Fund-Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended April 30, 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	\$1,454	\$0	\$0	\$0	\$0	\$0	\$17,431
041.320.53600.43000	Electric	\$10,533	\$10,605	\$11,411	\$11,722	\$12,839	\$12,368	\$12,521	\$0	\$0	\$0	\$0	\$0	\$81,999
041.320.53600.43100	Bulk Water Purchases	\$8	\$6	\$7	\$7	\$7	\$7	\$7	\$0	\$0	\$0	\$0	\$0	\$49
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	\$20,503	\$0	\$0	\$0	\$0	\$0	\$127,700
041.320.53600.46050	Distribution System Maintenance Repair and Eq	\$0	\$3,570	\$1,875	\$2,869	\$2,204	\$3,360	\$245	\$0	\$0	\$0	\$0	\$0	\$14,123
041.320.53600.52000	Plant Operating Supplies	\$4,185	\$4,311	\$1,811	\$132	\$134	\$78	\$1,308	\$0	\$0	\$0	\$0	\$0	\$11,959
041.320.53600.52200	Chlorine & Other Chemicals	\$38,287	\$29,922	\$35,078	\$28,684	\$31,356	\$30,918	\$37,913	\$0	\$0	\$0	\$0	\$0	\$232,158
041.320.53600.61000	Meters New & Replacement	\$0	\$8,499	\$6,429	\$17,700	\$11,250	\$0	\$850	\$0	\$0	\$0	\$0	\$0	\$44,729
TOTAL WATER SYSTEM		\$84,968	\$72,545	\$70,335	\$67,683	\$72,096	\$87,719	\$74,801	\$0	\$0	\$0	\$0	\$0	\$530,147
Sewer System														
041.330.53600.34800	Water Quality Testing	\$1,353	\$1,059	\$1,708	\$2,976	\$1,218	\$1,324	\$1,220	\$0	\$0	\$0	\$0	\$0	\$10,860
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	\$6,431	\$0	\$0	\$0	\$0	\$0	\$44,690
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	\$6,719	\$0	\$0	\$0	\$0	\$0	\$118,673
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	\$302	\$0	\$0	\$0	\$0	\$0	\$7,117
041.330.53600.52200	Chlorine & Other Chemicals	\$4,857	\$5,336	\$2,141	\$3,456	\$7,226	\$33,494	\$9,187	\$0	\$0	\$0	\$0	\$0	\$65,696
TOTAL SEWER SYSTEM		\$46,342	\$56,580	\$30,146	\$51,123	\$53,774	\$79,619	\$23,860	\$0	\$0	\$0	\$0	\$0	\$341,445
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	\$5,497	\$0	\$0	\$0	\$0	\$0	\$36,553
041.340.53600.43300	Effluent (Reclaimed Water) Purchases	\$21,396	\$20,201	\$24,536	\$0	\$177	\$83	\$24,099	\$0	\$0	\$0	\$0	\$0	\$90,492
041.340.53600.44000	Equipment Rentals & Leases	\$2,318	\$2,318	\$0	\$0	\$2,318	\$3,235	\$2,878	\$0	\$0	\$0	\$0	\$0	\$13,065
041.340.53600.46000	Plant Maintenance Repair and Equipment	\$2,166	\$8,011	\$4,804	\$7,546	\$7,548	\$3,434	\$1,669	\$0	\$0	\$0	\$0	\$0	\$35,177
041.340.53600.46050	Distribution System Maintenance Repair/Equip.	\$0	\$4,639	\$5,407	\$37	\$0	\$5,313	\$556	\$0	\$0	\$0	\$0	\$0	\$15,951
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	\$34,699	\$0	\$0	\$0	\$0	\$0	\$193,935
OPERATING INCOME (LOSS) BEFORE RESERVES		\$14,004	\$101,140	\$140,448	\$104,891	\$68,523	\$33,674	\$148,099	\$0	\$0	\$0	\$0	\$0	\$610,779
TOTAL OPERATING EXPENSES		\$322,935	\$314,567	\$293,471	\$282,494	\$284,239	\$337,346	\$296,301	\$0	\$0	\$0	\$0	\$0	\$2,131,352
OPERATING INCOME (LOSS)		\$14,004	\$101,140	\$140,448	\$104,891	\$68,523	\$33,674	\$148,099	\$0	\$0	\$0	\$0	\$0	\$610,779
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	\$625	\$0	\$0	\$0	\$0	\$0	\$27,020
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	\$7,345	\$0	\$0	\$0	\$0	\$0	\$51,787
041.310.51300.64000	Capital Improvements	(\$45,008)	\$0	(\$109,904)	(\$99,460)	\$0	(\$235,476)	(\$35,703)	\$0	\$0	\$0	\$0	\$0	(\$525,552)
TOTAL NON OPERATING REVENUE (EXPENSES)		(\$36,456)	\$7,219	(\$102,736)	(\$92,213)	\$32,974	(\$227,799)	(\$27,734)	\$0	\$0	\$0	\$0	\$0	(\$446,744)
CHANGE IN NET POSITION		(\$22,451)	\$108,359	\$37,711	\$12,677	\$101,497	(\$194,125)	\$120,366	\$0	\$0	\$0	\$0	\$0	\$164,035

DUNES COMMUNITY DEVELOPMENT DISTRICT

Bridge Fund - Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended April 30, 2026

EXPENSE CODE	DESCRIPTION	BRIDGE FUND BUDGET	PRORATED BUDGET THRU 04/30/26	ACTUAL THRU 04/30/26	VARIANCE
OPERATING REVENUES:					
042.300.34900.10000	Toll Collections/Book Sales	\$2,725,000	\$1,589,583	\$1,548,139	(\$41,445)
042.300.36900.10000	Miscellaneous Income	\$35,000	\$20,417	\$37,998	\$17,582
TOTAL OPERATING REVENUES		\$2,760,000	\$1,610,000	\$1,586,137	(\$23,863)
OPERATING EXPENSES					
<i>Administrative</i>					
042.310.51300.31100	Engineering	\$5,000	\$2,917	\$0	\$2,917
042.310.51300.31500	Attorney	\$5,000	\$2,917	\$0	\$2,917
042.310.51300.32200	Annual Audit	\$6,235	\$3,637	\$580	\$3,057
042.310.51300.34000	Management Fees	\$18,129	\$10,575	\$10,575	(\$0)
042.310.51300.49000	Bank Charges	\$3,000	\$1,750	\$4,206	(\$2,456)
042.310.51300.49100	Contingencies	\$5,000	\$2,917	\$1,310	\$1,607
TOTAL ADMINISTRATIVE		\$42,364	\$24,712	\$16,671	\$8,041
<i>Toll Facility</i>					
042.320.54900.12000	Salaries	\$839,762	\$484,478	\$452,316	\$32,162
042.320.54900.12100	Consulting Fees	\$1,500	\$865	\$0	\$865
042.320.54900.21000	FICA Taxes	\$73,597	\$42,460	\$33,567	\$8,893
042.320.54900.22000	Pension Plan	\$60,394	\$34,843	\$30,033	\$4,810
042.320.54900.23000	Insurance Benefits (Medical)	\$78,361	\$45,710	\$51,943	(\$6,233)
042.320.54900.24000	Workers Compensation Insurance	\$8,871	\$5,175	\$7,965	(\$2,790)
042.320.54900.34300	Contractual Support	\$124,970	\$72,899	\$29,223	\$43,676
042.320.54900.34500	Payroll Processing Fee	\$40,000	\$23,333	\$24,049	(\$716)
042.320.54900.34600	Credit Card Processing Fee	\$58,000	\$33,833	\$50,854	(\$17,020)
042.320.54900.40000	Travel Expenses	\$500	\$292	\$0	\$292
042.320.54900.41000	Telephone	\$15,000	\$8,750	\$9,278	(\$528)
042.320.54900.42500	Printing	\$6,000	\$3,500	\$3,786	(\$286)
042.320.54900.43000	Utility Services	\$28,000	\$16,333	\$9,780	\$6,554
042.320.54900.45000	Insurance	\$168,295	\$98,172	\$81,693	\$16,480
042.320.54900.46000	Repairs & Maintenance	\$130,000	\$75,833	\$56,581	\$19,252
042.320.54900.46002	Repairs & Maintenance-Parkway	\$200,000	\$116,667	\$163,733	(\$47,067)
042.320.54900.46100	DOT mandated Bridge Inspection (Required in 2025)	\$0	\$0	\$0	\$0
042.320.54900.51000	Office Supplies	\$6,000	\$3,500	\$554	\$2,946
042.320.54900.52000	Operating Supplies	\$22,000	\$12,833	\$9,068	\$3,766
TOTAL TOLL FACILITY		\$1,861,250	\$1,079,477	\$1,014,421	\$65,056
TOTAL OPERATING EXPENSES		\$1,903,613	\$1,104,190	\$1,031,092	\$73,097
OPERATING INCOME (LOSS)		\$856,387	\$505,810	\$555,045	\$49,234
NON OPERATING REVENUE (EXPENSES)					
042.300.36900.10200	Non Operating Revenue - Capital Expansion	(\$971,387)	(\$566,642)	\$0	\$566,642
042.300.36100.11000	Interest Income	\$280,000	\$163,334	\$141,765	(\$21,569)
042.320.54900.64000	Capital Improvements	(\$140,000)	(\$81,667)	(\$855,172)	(\$773,505)
042.310.51300.60002	Parkway Capital Expenditures	(\$25,000)	(\$14,583)	\$0	(\$14,583)
TOTAL NON OPERATING REVENUE (EXPENSES)		(\$856,387)	(\$499,559)	(\$713,407)	(\$243,015)
CHANGE IN NET POSITION		\$0	\$6,252	(\$158,362)	(\$193,781)
TOTAL NET POSITION - BEGINNING		\$0		\$19,875,528	
TOTAL NET POSITION - ENDING		\$0		\$19,717,166	

DUNES COMMUNITY DEVELOPMENT DISTRICT

Bridge Fund - Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended April 30, 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	\$245,241	\$0	\$0	\$0	\$0	\$0	\$1,548,139
042.300.36900.10000	Miscellaneous Income	\$299	\$299	\$35,327	\$1,519	\$103	\$347	\$103	\$0	\$0	\$0	\$0	\$0	\$37,998
TOTAL OPERATING REVENUES		\$210,241	\$203,965	\$249,988	\$206,210	\$208,674	\$261,714	\$245,345	\$0	\$0	\$0	\$0	\$0	\$1,586,137
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	\$145	\$0	\$0	\$0	\$0	\$0	\$580
042.310.51300.34000	Management Fees	\$1,511	\$1,511	\$1,511	\$1,511	\$1,511	\$1,511	\$1,511	\$0	\$0	\$0	\$0	\$0	\$10,575
042.310.51300.49000	Bank Charges	\$484	\$626	\$582	\$591	\$537	\$605	\$781	\$0	\$0	\$0	\$0	\$0	\$4,206
042.310.51300.49100	Contingencies	\$109	\$149	\$318	\$315	\$57	\$211	\$150	\$0	\$0	\$0	\$0	\$0	\$1,310
TOTAL ADMINISTRATIVE		\$2,104	\$2,286	\$2,556	\$2,417	\$2,395	\$2,327	\$2,587	\$0	\$0	\$0	\$0	\$0	\$16,671
<u>Toll Facility</u>														
042.320.54900.12000	Salaries	\$62,615	\$67,476	\$63,688	\$69,906	\$63,342	\$61,404	\$63,885	\$0	\$0	\$0	\$0	\$0	\$452,316
042.320.54900.21000	FICA Taxes	\$4,663	\$4,698	\$4,600	\$5,265	\$4,835	\$4,686	\$4,820	\$0	\$0	\$0	\$0	\$0	\$33,567
042.320.54900.22000	Pension Plan	\$3,893	\$4,130	\$4,436	\$4,386	\$3,928	\$3,993	\$5,267	\$0	\$0	\$0	\$0	\$0	\$30,033
042.320.54900.23000	Insurance Benefits (Medical)	\$5,142	\$6,887	\$6,415	\$9,258	\$8,080	\$8,080	\$8,080	\$0	\$0	\$0	\$0	\$0	\$51,943
042.320.54900.24000	Workers Compensation Insurance	\$2,523	\$841	\$841	\$841	\$841	\$1,236	\$841	\$0	\$0	\$0	\$0	\$0	\$7,965
042.320.54900.34300	Contractual Support	\$3,253	\$3,955	\$5,659	\$4,009	\$4,003	\$4,131	\$4,213	\$0	\$0	\$0	\$0	\$0	\$29,223
042.320.54900.34500	Payroll Processing Fee	\$3,640	\$3,447	\$3,165	\$3,687	\$3,447	\$3,212	\$3,452	\$0	\$0	\$0	\$0	\$0	\$24,049
042.320.54900.34600	Credit Card Processing Fee	\$7,957	\$7,225	\$6,731	\$7,230	\$6,698	\$6,784	\$8,228	\$0	\$0	\$0	\$0	\$0	\$50,854
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	\$1,360	\$0	\$0	\$0	\$0	\$0	\$9,278
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	\$919	\$0	\$0	\$0	\$0	\$0	\$9,780
042.320.54900.45000	Insurance	\$14,182	\$11,670	\$9,336	\$11,670	\$11,670	\$11,670	\$11,493	\$0	\$0	\$0	\$0	\$0	\$81,693
042.320.54900.46000	Repairs & Maintenance	\$6,963	\$4,832	\$8,554	\$16,514	\$8,141	\$7,351	\$4,226	\$0	\$0	\$0	\$0	\$0	\$56,581
042.320.54900.46002	Repairs & Maintenance-Parkway	\$11,533	\$12,213	\$52,644	\$12,627	\$8,762	\$33,878	\$32,076	\$0	\$0	\$0	\$0	\$0	\$163,733
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	\$477	\$0	\$0	\$0	\$0	\$0	\$554
042.320.54900.52000	Operating Supplies	\$2,165	\$550	\$1,033	\$1,426	\$1,511	\$1,542	\$841	\$0	\$0	\$0	\$0	\$0	\$9,068
TOTAL TOLL FACILITY		\$132,767	\$132,312	\$169,614	\$149,479	\$129,547	\$150,526	\$150,176	\$0	\$0	\$0	\$0	\$0	\$1,014,421
TOTAL OPERATING EXPENSES		\$134,870	\$134,598	\$172,171	\$151,896	\$131,942	\$152,853	\$152,763	\$0	\$0	\$0	\$0	\$0	\$1,031,092
OPERATING INCOME (LOSS)		\$75,371	\$69,367	\$77,818	\$54,314	\$76,732	\$108,860	\$92,582	\$0	\$0	\$0	\$0	\$0	\$555,044
NON OPERATING REVENUE (EXPENSES)														
042.300.36100.11000	Interest Income	\$25,669	\$34,709	\$38,361	\$5,517	\$9,976	\$12,126	\$15,407	\$0	\$0	\$0	\$0	\$0	\$141,765
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)	\$15,407	\$0	\$0	\$0	\$0	\$0	(\$713,407)
CHANGE IN NET POSITION		\$44,824	(\$395,643)	(\$143,477)	\$39,959	\$84,215	\$103,770	\$107,988	\$0	\$0	\$0	\$0	\$0	(\$158,363)

DUNES COMMUNITY DEVELOPMENT DISTRICT

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

For the Period Ended April 30, 2026

EXPENSE CODE	DESCRIPTION	STORMWATER FUND BUDGET	PRORATED BUDGET THRU 04/30/26	ACTUAL THRU 04/30/26	VARIANCE
OPERATING REVENUES:					
043.300.34300.90000	Stormwater Fees	\$469,536	\$273,896	\$276,526	\$2,630
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	\$276,596	\$279,464	\$2,868
OPERATING EXPENSES					
<u>Administrative</u>					
043.310.51300.31100	Engineering/Software Services	\$25,000	\$14,583	\$0	\$14,583
043.310.51300.31500	Attorney	\$5,000	\$2,917	\$0	\$2,917
043.310.51300.32000	Collection Fees, Uncollectable & Early Payment Discount	\$1,000	\$583	\$0	\$583
043.310.51300.32200	Annual Audit	\$3,440	\$2,007	\$320	\$1,687
043.310.51300.34000	Management Fees	\$10,002	\$5,835	\$5,835	\$0
043.310.51300.35100	Computer Time	\$1,000	\$583	\$0	\$583
043.310.51300.40000	Travel Expenses	\$1,000	\$583	\$363	\$220
043.310.51300.42000	Postage & Express Mail	\$500	\$292	\$0	\$292
043.310.51300.42500	Printing	\$500	\$292	\$0	\$292
043.310.51300.45000	Insurance	\$33,659	\$19,634	\$16,374	\$3,260
043.310.51300.48000	Advertising Legal & Other	\$1,000	\$583	\$0	\$583
043.310.51300.49000	Other Current Charges	\$600	\$350	\$203	\$147
043.310.51300.49100	Contingencies	\$5,000	\$2,917	\$0	\$2,917
043.310.51300.51000	Office Supplies	\$1,000	\$583	\$0	\$583
043.310.51300.54000	Dues, Licenses & Subscriptions	\$1,000	\$583	\$0	\$583
043.320.53600.12000	Salaries	\$110,996	\$64,036	\$60,161	\$3,875
043.320.53600.21000	FICA Taxes	\$10,304	\$5,945	\$4,316	\$1,629
043.320.53600.22000	Pension Expense	\$11,100	\$6,404	\$7,618	(\$1,214)
043.320.53600.23000	Health Insurance Benefits	\$14,402	\$8,401	\$10,219	(\$1,818)
043.320.53600.24000	Workers Comp Insurance	\$1,630	\$1,630	\$1,465	\$166
TOTAL ADMINISTRATIVE		\$239,633	\$138,742	\$106,874	\$31,868
<u>Stormwater System Maintenance</u>					
043.320.53600.43000	Electric (7 Aerators)	\$18,000	\$10,500	\$8,587	\$1,913
043.320.53600.46200	Landscaping	\$5,000	\$2,917	\$0	\$2,917
043.320.53600.46500	Lake Maintenance	\$70,000	\$40,833	\$21,576	\$19,257
043.320.53600.46700	Storm Drain System Maintenance	\$60,000	\$35,000	\$7,850	\$27,150
043.320.53600.49300	Repair and Replacement Equipment	\$5,000	\$2,917	\$5,501	(\$2,585)
043.320.53600.49200	Repair and Replacement Floating Aerators	\$10,000	\$5,833	\$3,587	\$2,247
043.320.53600.52100	Grass Carp/Fish-Nuisance Removal	\$3,000	\$1,750	\$0	\$1,750
TOTAL STORMWATER SYSTEM MAINTENANCE		\$176,000	\$102,667	\$47,101	\$55,566
TOTAL OPERATING EXPENSES		\$415,633	\$241,408	\$153,975	\$87,433
OPERATING INCOME (LOSS)		\$56,603	\$35,188	\$125,489	\$90,301
<u>NON OPERATING REVENUE (EXPENSES)</u>					
043.300.36900.10200	Non Operating Revenue - Capital Expansion	(\$27,671)	(\$16,141)	\$0	(\$16,141)
043.300.36100.10000	Interest Income	\$21,068	\$12,290	\$15,937	\$3,647
043.320.54900.64000	Capital Improvements	(\$50,000)	(\$29,167)	\$0	\$29,167
043.320.53600.65000	Renewal and Replacement	\$0	\$0	\$0	\$0
TOTAL NON OPERATING REVENUE (EXPENSES)		(\$56,603)	(\$33,018)	\$15,937	\$16,672
CHANGE IN NET POSITION		\$0	\$2,169	\$141,426	\$106,974
TOTAL NET POSITION - BEGINNING		\$0		\$761,842	
TOTAL NET POSITION - ENDING		\$0		\$903,267	

DUNES COMMUNITY DEVELOPMENT DISTRICT

Stormwater Fee Fund - Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended April 30, 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	\$39,633	\$0	\$0	\$0	\$0	\$0	\$276,526
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	\$39,633	\$0	\$0	\$0	\$0	\$0	\$279,464
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	\$80	\$0	\$0	\$0	\$0	\$0	\$320
043.310.51300.34000	Management Fees	\$834	\$834	\$834	\$834	\$834	\$834	\$834	\$0	\$0	\$0	\$0	\$0	\$5,835
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	\$2,370	\$0	\$0	\$0	\$0	\$0	\$16,374
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	\$48	\$0	\$0	\$0	\$0	\$0	\$203
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	\$8,292	\$0	\$0	\$0	\$0	\$0	\$60,161
043.320.53600.21000	FICA Taxes	\$601	\$544	\$561	\$652	\$656	\$671	\$630	\$0	\$0	\$0	\$0	\$0	\$4,316
043.320.53600.22000	Pension Expense	\$856	\$856	\$1,117	\$852	\$867	\$886	\$2,185	\$0	\$0	\$0	\$0	\$0	\$7,618
043.320.53600.23000	Health Insurance Benefits	\$1,309	\$1,299	\$1,299	\$1,802	\$1,507	\$1,502	\$1,502	\$0	\$0	\$0	\$0	\$0	\$10,219
043.320.53600.24000	Workers Comp Insurance	\$464	\$155	\$155	\$155	\$155	\$227	\$155	\$0	\$0	\$0	\$0	\$0	\$1,465
TOTAL ADMINISTRATIVE		\$14,935	\$14,558	\$15,512	\$15,249	\$15,196	\$15,330	\$16,094	\$0	\$0	\$0	\$0	\$0	\$106,874
Stormwater System Maintenance														
043.320.53600.43000	Electric (7 Aerators)	\$572	\$1,102	\$1,501	\$1,211	\$1,390	\$1,431	\$1,381	\$0	\$0	\$0	\$0	\$0	\$8,587
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	\$4,745	\$0	\$0	\$0	\$0	\$0	\$5,501
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	\$6,125	\$0	\$0	\$0	\$0	\$0	\$47,101
TOTAL OPERATING EXPENSES		\$20,901	\$21,054	\$30,257	\$21,854	\$19,165	\$18,525	\$22,220	\$0	\$0	\$0	\$0	\$0	\$153,975
OPERATING INCOME (LOSS)		\$18,497	\$18,359	\$9,226	\$17,654	\$20,343	\$23,996	\$17,413	\$0	\$0	\$0	\$0	\$0	\$125,489
NON OPERATING REVENUE (EXPENSES)														
043.300.36100.10000	Interest Income	\$2,221	\$2,138	\$2,154	\$2,368	\$2,214	\$2,391	\$2,451	\$0	\$0	\$0	\$0	\$0	\$15,937
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	\$2,451	\$0	\$0	\$0	\$0	\$0	\$15,937
CHANGE IN NET POSITION		\$20,718	\$20,497	\$11,380	\$20,022	\$22,557	\$26,387	\$19,864	\$0	\$0	\$0	\$0	\$0	\$141,426
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	\$19,864	\$0	\$0	\$0	\$0	\$0	\$141,426

M.

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
04/29/26	\$12,288.85	(\$87.27)	\$247.52	\$0.00	\$12,128.60	\$12,128.60	\$12,128.60
	\$455,914.52	\$16,648.50	\$8,785.33	\$0.00	\$430,480.69	\$430,480.69	\$430,480.69

Percent Collected **98.20%**
Balance Due **\$8,350.48**

N.

DUNES COMMUNITY DEVELOPMENT DISTRICT

Check Run Summary For the Period April 1, 2026 - April 30, 2026

<i>Fund</i>	<i>Check Numbers</i>	<i>Amount</i>
General Fund	7107-7118	\$6,581.49
Water and Sewer	21871-21954	\$304,268.88
Bridge Fund	9637-9668	\$95,130.32
Stormwater Fund	207-209	\$7,008.73
<i>Total</i>		<i>\$412,989.42</i>

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/02/26	00218	4/01/26	12743	202604	320	53800	46000		PEST CONTROL APRIL 2026	*	240.00		
									ABOVE THE REST PEST CONTROL			240.00	007107
4/02/26	00315	3/31/26	15801	202603	320	53800	46200		MULCH INSTALL 03/31/26	*	78.10		
									LAWN ENFORCEMENT AGENCY INC			78.10	007108
4/02/26	00317	2/28/26	00759827	202602	310	51300	48000		LEGAL AD#12107109	*	31.44		
									USA TODAY MEDIA CORP			31.44	007109
4/02/26	00141	3/25/26	85983350	202604	320	53800	46000		SVCS APRIL 2026	*	1,537.10		
									WM CORPORATE SERVICES INC.			1,537.10	007110
4/09/26	00109	4/01/26	796	202604	310	51300	34000		MGMT FEES APRIL 2026	*	885.58		
		4/01/26	796	202604	310	51300	35100		INFORMATION TECHNOLOGY	*	166.67		
		4/01/26	796	202604	310	51300	42000		POSTAGE	*	48.31		
		4/01/26	796	202604	310	51300	42500		COPIES	*	22.35		
									GOVERNMENTAL MANAGEMENT SERVICES			1,122.91	007111
4/09/26	00315	4/01/26	16359	202604	320	53800	46200		MAINT APRIL 2026	*	1,800.00		
									LAWN ENFORCEMENT AGENCY INC			1,800.00	007112
4/09/26	00280	4/02/26	8443	202604	310	51300	49100		MAINT APRIL 2026	*	146.00		
									VGLOBALTECH			146.00	007113
4/09/26	00141	3/25/26	85985390	202604	320	53800	46000		SVCS APRIL 2026	*	468.22		
									WM CORPORATE SERVICES INC.			468.22	007114
4/17/26	00027	4/14/26	92551384	202604	310	51300	42000		DELIVERY THRU 04/07/26	*	295.58		
		4/14/26	92551384	202604	300	20700	10100		DELIVERY THRU 04/07/26	*	64.17		
		4/14/26	92551384	202604	310	51300	42000		DELIVERY THRU 04/07/26	*	64.17		
		4/14/26	92551384	202604	300	13100	10000		DELIVERY THRU 04/07/26	*	64.17		
									FEDEX			359.75	007115

DUNE -DUNES - SHENNING

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
4/17/26	00317	3/31/26 00076447	202603 310-51300-48000	LEGAL AD #12176433 USA TODAY MEDIA CORP	*	67.02	67.02 007116
4/30/26	00118	5/01/26 3518/226	202605 320-53800-46000	MONITOR-JUNE/JULY/AUG 26 ALARMPRO, INC.	*	216.00	216.00 007117
4/30/26	00318	4/28/26 IV010850	202604 320-53800-46000	ANNUAL FIRE ALAMR INSPECT PYE-BARKER FIRE AND SAFETY LLC	*	514.95	514.95 007118
TOTAL FOR BANK F						6,581.49	
TOTAL FOR REGISTER						6,581.49	

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/02/26	00835	3/23/26	5062	202603 320-53600-46000		*	191.75		
			SVCS MARCH 2026						
		3/23/26	5062	202603 330-53600-46000		*	191.75		
			SVCS MARCH 2026						
		3/23/26	5062	202603 340-53600-46000		*	191.75		
			SVCS MARCH 2026						
		3/23/26	5062	202603 300-13100-10000		*	191.75		
			SVCS MARCH 2026						
		3/23/26	5062	202603 320-53800-46000		*	191.75		
			SVCS MARCH 2026						
		3/23/26	5062	202603 300-20700-10100		*	191.75-		
			SVCS MARCH 2026						
ALL SEASON HOME SOLUTION LLC								767.00	021871
4/02/26	02140	3/31/26	5953	202603 340-53600-46050		*	1,500.00		
			REPAIRS MAR 2026 PAVER						
C WRIGHT LANDSCAPING INC								1,500.00	021872
4/02/26	01847	3/03/26	90259856	202603 310-51300-64002		*	46,456.85		
			SVCS THRU 03/21/26-RO FEE						
		3/26/26	90259685	202603 310-51300-64009		*	14,000.00		
			SVCS THRU 03/21/26						
CDM SMITH INC								60,456.85	021873
4/02/26	01714	3/23/26	01558190	202604 310-53600-41000		*	114.99		
			SVCS APRIL 2026						
CHARTER COMMUNICATIONS								114.99	021874
4/02/26	00621	3/25/26	73869	202603 310-51300-51000		*	185.60		
			SUPPLIES						
COASTAL SUPPLIES								185.60	021875
4/02/26	00112	3/27/26	CD828733	202604 310-53600-52000		*	14.07		
			WATER COOLER RENTAL 04/26						
CULLIGAN-DAYTONA BEACH								14.07	021876
4/02/26	00047	3/31/26	92348580	202603 310-51300-42000		*	82.69		
			DELIVERIES THRU 03/26/26						
FEDEX								82.69	021877
4/02/26	00013	3/25/26	04682	MA 202603 330-53600-43000		*	116.87		
			SVCS MARCH 2026						
		3/25/26	90108	MA 202603 330-53600-43000		*	31.27		
			SVCS MARCH 2026						
		3/26/26	49253	MA 202603 330-53600-43000		*	36.72		
			SVCS MARCH 2026						

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		3/26/26	66328	MA	202603	330-53600-43000	SVCS MARCH 2026	*	31.22		
		3/26/26	90294	MA	202603	330-53600-43000	SVCS MARCH 2026	*	46.14		
		3/26/26	91016	MA	202603	330-53600-43000	SVCS MARCH 2026	*	80.61		
										342.83	021878
4/02/26	00028	2/24/26	36913		202602	310-53600-52000	SUPPLIES	*	27.01		
										27.01	021879
4/02/26	00515	3/25/26	7371572		202603	320-53600-52200	SUPPLIES	*	6,350.65		
										6,350.65	021880
4/02/26	00298	3/16/26	1092	MAR	202603	310-53600-52010	SUPPLIES	*	47.68		
		3/16/26	1092	MAR	202603	330-53600-46000	SUPPLIES	*	174.43		
										222.11	021881
4/02/26	01380	2/28/26	305348		202602	310-51300-42500	SVCS FEB 2026	*	1,147.58		
										1,147.58	021882
4/02/26	01247	4/25/26	20058206		202604	310-53600-44000	COPIER LEASE APRIL 2026	*	171.06		
										171.06	021883
4/02/26	01138	3/18/26	83182812		202603	320-53600-52200	CO2 BULK	*	1,115.78		
										1,115.78	021884
4/02/26	00688	3/26/26	113433		202603	330-53600-52200	SUPPLIES	*	578.99		
		3/26/26	113433		202603	320-53600-52200	SUPPLIES	*	1,157.97		
										1,736.96	021885
4/02/26	01820	3/11/26	0028049		202603	320-53600-46000	SVCS MARCH 2026	*	2,926.12		
										2,926.12	021886
4/02/26	01804	3/30/26	1086917-		202603	320-53600-46000	DIESEL	*	932.51		

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
3/30/26		1086917-	DIESEL	202603	330	53600	46000			*	932.51		
3/30/26		1086917-	DIESEL	202603	340	53600	46000			*	932.51		
WALTHALL OIL COMPANY												2,797.53	021887
4/02/26	00862	12/08/25	40146576	202512	340	53600	44000			*	2,317.50		
RENTAL 11/18/25-12/15/25 XYLEM DEWATERING SOLUTIONS, INC.												2,317.50	021888
4/09/26	02045	3/23/26	12734	202603	340	53600	46000			*	600.00		
PEST CONTROL MARCH 2026													
3/23/26		12734		202603	300	13100	10000			*	200.00		
PEST CONTROL MARCH 2026													
3/23/26		12734		202603	320	53800	46000			*	200.00		
PEST CONTROL MARCH 2026													
3/23/26		12734		202603	300	20700	10100			*	200.00		
PEST CONTROL MARCH 2026													
ABOVE THE REST PEST CONTROL LLC												800.00	021889
4/09/26	00613	4/01/26	908454	202603	320	53600	34800			*	3,955.00		
DRINKING WATER													
4/01/26		908455		202603	330	53600	34800			*	1,324.40		
WASTEWATER													
ADVANCED ENVIRONMENTAL LABORATORIES												5,279.40	021890
4/09/26	01789	4/01/26	11Q6WJQC	202603	340	53600	46050			*	453.62		
SUPPLIES													
AMAZON CAPITAL SERVICES												453.62	021891
4/09/26	00305	3/20/26	22390940	202603	320	53600	43100			*	2.33		
SVCS MARCH 2026													
3/20/26		22391438		202603	320	53600	43100			*	2.33		
SVCS MARCH 2026													
3/20/26		22392905		202603	320	53600	43100			*	2.33		
SVCS MARCH 2026													
3/20/26		22397816		202603	340	53600	43300			*	83.31		
SVCS MARCH 2026													
CITY OF PALM COAST-UTILITY DEPT.												90.30	021892
4/09/26	01265	3/31/26	193322	202603	310	53600	44000			*	51.73		
COPIER LEASE MARCH 2026													
3/31/26		193323		202603	310	53600	44000			*	67.54		
COPIER LEASE MARCH 2026													
3/31/26		193324		202603	310	53600	44000			*	219.83		
COPIER LEASE MARCH 2026													

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		3/31/26 193325	202603 310-53600-44000	COPIER LEASE MARCH 2026	*	30.29	
				DOCUMENT TECHNOLOGIES			369.39 021893
4/09/26 00047		4/07/26 92458883	202603 310-51300-42000	DELIVERIES THRU 03/26/26	*	23.27	
				FEDEX			23.27 021894
4/09/26 00013		3/30/26 00180	MA 202603 330-53600-43000	SVCS MARCH 2026	*	50.45	
		3/30/26 01669	MA 202603 330-53600-43000	SVCS MARCH 2026	*	93.21	
		3/30/26 06441	MA 202603 330-53600-43000	SVCS MARCH 2026	*	297.93	
		3/30/26 06618	MA 202603 330-53600-43000	SVCS MARCH 2026	*	132.21	
		3/30/26 06682	MA 202603 330-53600-43000	SVCS MARCH 2026	*	31.48	
		3/30/26 09681	MA 202603 330-53600-43000	SVCS MARCH 2026	*	91.27	
		3/30/26 10476	MA 202603 330-53600-43000	SVCS MARCH 2026	*	32.98	
		3/30/26 13564	MA 202603 340-53600-43000	SVCS MARCH 2026	*	61.60	
		3/30/26 31053	MA 202603 330-53600-43000	SVCS MARCH 2026	*	33.46	
		3/30/26 35422	MA 202603 340-53600-43000	SVCS MARCH 2026	*	10,376.96	
		3/30/26 38339	MA 202603 320-53600-43000	SVCS MARCH 2026	*	12,368.04	
		3/30/26 41474	MA 202603 330-53600-43000	SVCS MARCH 2026	*	37.39	
		3/30/26 54287	MA 202603 330-53600-43000	SVCS MARCH 2026	*	1,786.10	
		3/30/26 54554	MA 202603 330-53600-43000	SVCS MARCH 2026	*	33.51	
		3/30/26 64405	MA 202603 330-53600-43000	SVCS MARCH 2026	*	34.78	
		3/30/26 80187	MA 202603 330-53600-43000	SVCS MARCH 2026	*	34.17	
		3/30/26 83014	MA 202603 330-53600-43000	SVCS MARCH 2026	*	69.29	
		3/30/26 89460	MA 202603 330-53600-43000	SVCS MARCH 2026	*	3,018.86	
		3/30/26 94444	MA 202603 330-53600-43000	SVCS MARCH 2026	*	57.21	
				FLORIDA POWER & LIGHT CO.			28,640.90 021896
				DUNE -DUNES - SHENNING			

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/09/26	00309	3/31/26	94239	202603	330	53600	52200		AQUATIC WEED CNTRL MAR 26	*	5,394.00		
									FUTURE HORIZONS, INC.			5,394.00	021897
4/09/26	00382	4/01/26	795	202604	310	51300	34000		MGMT FEES APRIL 2026	*	1,979.58		
									GOVERNMENTAL MANAGEMENT SERVICES			1,979.58	021898
4/09/26	00722	4/01/26	037G0737	202604	320	53600	46000		SUPPLIES	*	1,121.64		
									HARRINGTON INDUSTRIAL PLASTICS LLC			1,121.64	021899
4/09/26	00515	4/01/26	7377911	202604	320	53600	52200		SUPPLIES	*	3,012.00		
									HAWKINS, INC.			3,012.00	021900
4/09/26	01380	3/31/26	307057	202603	310	51300	42500		SVCS MARCH 2026	*	1,140.59		
									INFOSEND INC			1,140.59	021901
4/09/26	02108	4/01/26	16353	202604	330	53600	46000		MAINT APRIL 2026	*	647.50		
									LAWN ENFORCEMENT AGENCY INC			647.50	021902
4/09/26	01138	3/26/26	83214357	202603	320	53600	52200		CO2 BULK	*	2,275.61		
									NUCO2			2,275.61	021903
4/09/26	00688	4/02/26	114081	202604	330	53600	52200		SUPPLIES	*	600.45		
		4/02/26	114081	202604	320	53600	52200		SUPPLIES	*	1,200.91		
									ODYSSEY MANUFACTURING COMPANY			1,801.36	021904
4/09/26	01398	4/06/26	26357208	202603	320	53600	34800		SVCS MARCH 2026	*	377.00		
									PACE ANALYTICAL SERVICES, LLC			377.00	021905
4/09/26	02011	3/25/26	60592431	202603	310	51300	51000		SUPPLIES	*	56.41		
		3/25/26	60592431	202603	310	51300	51000		SUPPLIES	*	121.63		
		3/25/26	60592431	202603	310	51300	51000		SUPPLIES	*	190.90		
		3/25/26	60592431	202603	310	51300	51000		SUPPLIES	*	80.76		
									STAPLES			449.70	021906

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/09/26	00661	3/31/26	PSINV105	202603	310-51300	54000	ASSESS BILLING FY25-26	*	68.93		
							SUNSHINE STATE ONE CALL OF FLORIDA			68.93	021907
4/09/26	00404	4/03/26	4443	202604	340-53600	46050	SVCS 04/2026 PO#261940	*	555.80		
							TOMOKA CONSTRUCTION SERVICES, INC.			555.80	021908
4/09/26	01767	3/28/26	50382012	202604	310-53600	44000	COPIER LEASE APRIL 2026	*	170.00		
							WELLS FARGO VENDOR FIN SVCS LLC			170.00	021909
4/09/26	00862	3/30/26	40148662	202603	340-53600	44000	RENTAL 03/10/26-04/06/26	*	3,234.92		
							XYLEM DEWATERING SOLUTIONS, INC.			3,234.92	021910
4/10/26	02141	1/23/26	1154	202603	310-51300	64006	50%DEPOSIT-PO#261925	*	7,675.91		
		1/23/26	1154	202603	310-51300	64005	50%DEPOSIT-PO#261925	*	7,675.92		
		1/23/26	1154	202603	320-53600	46000	50%DEPOSIT-PO#261925	*	7,675.92		
		1/23/26	1154	202603	310-51300	64006	50%DEPOSIT-PO#261925	V	7,675.91-		
		1/23/26	1154	202603	310-51300	64005	50%DEPOSIT-PO#261925	V	7,675.92-		
		1/23/26	1154	202603	320-53600	46000	50%DEPOSIT-PO#261925	V	7,675.92-		
							XP STEEL AND WOOD CONSTRUCTION LLC			.00	021911
4/10/26	02141	1/23/26	1154	202603	310-51300	64006	PO#261925	*	15,351.83		
		1/23/26	1154	202603	310-51300	64005	PO#261925	*	15,351.83		
		1/23/26	1154	202603	320-53600	46000	PO#261925	*	15,351.84		
							XP STEEL AND WOOD CONSTRUCTION LLC			46,055.50	021912
4/17/26	01674	4/15/26	8600	202604	320-53600	46000	TORAYSEAL PART #6003 4/26	*	552.77		
							AEREX INDUSTRIES INC			552.77	021913
4/17/26	00355	4/01/26	28729756	202604	310-53600	41000	SVCS 04/26	*	521.60		
							AT&T MOBILITY			521.60	021914

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/17/26	02142	4/14/26	04142026	202604	300-34300	30000	CREDIT BALANCE ON ACCOUNT	*	151.82	151.82	021915
							JEFFREY & LAURA GIADONE				
4/17/26	00057	4/01/26	98645812	202604	330-53600	46000	SUPPLIES 04/26	*	1,052.09	1,052.09	021916
							GRAINGER				
4/17/26	00515	4/08/26	7384437	202604	320-53600	52200	SUPPLIES 04/26	*	3,025.60		
		4/15/26	7391557	202604	320-53600	52200	SUPPLIES 04/26	*	50.00		
		4/15/26	7393090	202604	320-53600	52200	SUPPLIES 04/26	*	9,415.17		
							HAWKINS, INC.			12,490.77	021917
4/17/26	01138	4/06/26	83310015	202604	320-53600	52200	CO2 BULK 04/26	*	1,329.62	1,329.62	021918
							NUCO2				
4/17/26	00688	4/09/26	114813	202604	330-53600	52200	SUPPLIES 04/26	*	736.61		
		4/09/26	114813	202604	320-53600	52200	SUPPLIES 04/26	*	1,473.23		
							ODYSSEY MANUFACTURING COMPANY			2,209.84	021919
4/17/26	00214	4/09/26	INV01015	202604	320-53600	52000	SUPPLIES 04/26	*	329.85	329.85	021920
							USA BLUEBOOK				
4/23/26	02045	4/21/26	12811	202604	340-53600	46000	PEST CONTROL 04/26	*	200.00		
		4/21/26	12811	202604	300-13100	10000	PEST CONTROL 04/26	*	35.00		
		4/21/26	12811	202604	320-53800	46000	PEST CONTROL 04/26	*	35.00		
		4/21/26	12811	202604	300-20700	10100	PEST CONTROL 04/26	*	35.00		
							ABOVE THE REST PEST CONTROL LLC			235.00	021921
4/23/26	01195	4/18/26	16711	202605	310-51300	54000	ANSWERING SVCS 05/26	*	100.00	100.00	021922
							ANSWER ALL ANSWERING SERVICE				
4/23/26	00988	4/11/26	59302341	202604	310-53600	41000	SVCS 04/26	*	833.73	833.73	021923
							AT&T				

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/23/26	01177	4/02/26	2280187	202604	310	53600	46100		EQUIPMENT REPAIRS 04/26	*	7,591.76		
									BEARD EQUIPMENT CO			7,591.76	021924
4/23/26	01746	4/21/26	11055	202603	310	51300	31500		SVCS 03/26	*	1,287.64		
		4/21/26	11055	202603	300	13100	10000		SVCS 03/26	*	3,862.91		
		4/21/26	11055	202603	310	51300	31500		SVCS 03/26	*	3,862.91		
		4/21/26	11055	202603	300	20700	10100		SVCS 03/26	*	3,862.91		
									CHIUMENTO LAW PLLC			5,150.55	021925
4/23/26	00112	4/16/26	CD853409	202604	310	53600	52000		SVCS 04/26	*	4.32		
									CULLIGAN-DAYTONA BEACH			4.32	021926
4/23/26	00047	4/21/26	92641801	202604	310	51300	42000		DELIVERY THRU 04/10/26	*	43.88		
									FEDEX			43.88	021927
4/23/26	00057	4/07/26	98708162	202604	330	53600	46000		SUPPLIES 04/26	*	124.95		
		4/08/26	98724355	202604	330	53600	46000		SUPPLIES 04/26	*	66.71		
									GRAINGER			191.66	021928
4/23/26	00372	4/23/26	04232026	202604	300	22300	10000		BI-ANNUAL CONNECTION FEE	*	24,500.00		
		4/23/26	04232026	202604	300	36900	10000		BI-ANNUAL CONNECTION FEE	*	140.00		
									HAMMOCK DUNES OWNERS ASSOC. INC.			24,360.00	021929
4/23/26	00722	4/16/26	037G1002	202604	320	53600	46000		SUPPLIES 04/26	*	649.34		
		4/21/26	037G1078	202604	320	53600	46000		SUPPLIES 04/26	*	188.27		
									HARRINGTON INDUSTRIAL PLASTICS LLC			837.61	021930
4/23/26	00298	4/15/26	1092-042	202604	320	53600	52000		SUPPLIES 04/26	*	820.44		
									HOME DEPOT CREDIT SERVICES			820.44	021931
4/23/26	00688	4/16/26	115456	202604	330	53600	52200		SUPPLIES 04/26	*	592.48		

DUNE -DUNES - SHENNING

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/16/26		115456		202604	320	53600	52200		SUPPLIES 04/26	*	1,184.96		
									ODYSSEY MANUFACTURING COMPANY			1,777.44	021932
4/30/26	02045	4/21/26	12811-A	202604	340	53600	46000		BALANCE DUE-INV#12811	*	365.00		
									ABOVE THE REST PEST CONTROL LLC			365.00	021933
4/30/26	00453	5/01/26	MAY 2026	202605	310	53600	41000		CELLPHONE ALLOWANCE 05/26	*	100.00		
									CORY BRILL			100.00	021934
4/30/26	01869	4/15/26	01525270	202604	310	53600	41000		SVCS APRIL 2026	*	456.25		
									CHARTER COMMUNICATIONS			456.25	021935
4/30/26	00112	4/26/26	CD860078	202605	310	53600	52000		RENTAL MAY 2026	*	14.07		
									CULLIGAN-DAYTONA BEACH			14.07	021936
4/30/26	00047	4/28/26	92732228	202604	310	51300	42000		DELIVERIES THRU 04/23/26	*	81.33		
									FEDEX			81.33	021937
4/30/26	00030	4/22/26	2218971-	202604	320	53600	61000		SUPPLIES	*	850.00		
									FERGUSON WATERWORKS			850.00	021938
4/30/26	00013	4/23/26	04682	AP 202604	330	53600	43000		SVCS APRIL 2026	*	115.32		
		4/23/26	49253	AP 202604	330	53600	43000		SVCS APRIL 2026	*	36.48		
		4/23/26	66328	AP 202604	330	53600	43000		SVCS APRIL 2026	*	31.18		
		4/23/26	90108	AP 202604	330	53600	43000		SVCS APRIL 2026	*	31.37		
		4/23/26	90294	AP 202604	330	53600	43000		SVCS APRIL 2026	*	43.97		
		4/23/26	91016	AP 202604	330	53600	43000		SVCS APRIL 2026	*	77.50		
									FLORIDA POWER & LIGHT CO.			335.82	021939
4/30/26	00309	4/29/26	94565	202604	330	53600	52200		AQUATIC WEED CNTRL APR 26	*	5,394.00		
									FUTURE HORIZONS, INC.			5,394.00	021940

DUNE -DUNES - SHENNING

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
4/30/26	00057	2/25/26 98212616	202602 320-53600-52000	SUPPLIES	*	79.40	
		4/17/26 98841902	202604 330-53600-52000	SUPPLIES	*	146.49	
				GRAINGER			225.89 021941
4/30/26	00328	4/17/26 93528258	202604 320-53600-46000	SUPPLIES	*	92.36	
				GRAYBAR ELECTRIC COMPANY INC			92.36 021942
4/30/26	00028	3/26/26 36966	202603 310-53600-52000	SUPPLIES	*	156.20	
		4/01/26 36987	202604 320-53600-52000	SUPPLIES	*	19.94	
				HAMMOCK HARDWARE & SUPPLY, INC.			176.14 021943
4/30/26	00515	4/22/26 7399697	202604 320-53600-52200	SUPPLIES	*	2,930.40	
		4/29/26 7407769	202604 320-53600-52200	SUPPLIES	*	7,027.14	
				HAWKINS, INC.			9,957.54 021944
4/30/26	01689	5/01/26 MAY 2026	202605 310-53600-41000	CELLPHONE ALLOWANCE 05/26	*	100.00	
				EARL A.NASH			100.00 021945
4/30/26	01138	4/15/26 83463614	202604 320-53600-52200	CO2 BULK	*	1,728.14	
				NUCO2			1,728.14 021946
4/30/26	00688	4/23/26 116108	202604 330-53600-52200	SUPPLIES	*	877.68	
		4/23/26 116108	202604 320-53600-52200	SUPPLIES	*	1,755.36	
				ODYSSEY MANUFACTURING COMPANY			2,633.04 021947
4/30/26	01398	4/22/26 26357233	202604 320-53600-34800	SVCS APRIL 2026	*	300.00	
				PACE ANALYTICAL SERVICES, LLC			300.00 021948
4/30/26	01171	5/01/26 MAY 2026	202605 310-51300-40000	VEHICLE ALLOWANCE MAY 26	*	500.00	
				GREGORY L. PEUGH			500.00 021949
4/30/26	01245	5/01/26 MAY 2026	202605 310-51300-40000	VEHICLE ALLOWANCE MAY 26	*	300.00	
				DAVID C. PONITZ			300.00 021950

DUNE -DUNES - SHENNING

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/30/26	01865	4/04/26	266-26	202604 330-53600-46000	TECO WEST MOTOR LEESON MO	*	3,967.94		
		4/10/26	285-26	202604 320-53600-46000	TECO WEST MOTOR	*	2,137.43		
								6,105.37	021951

4/30/26	01845	4/23/26	11200941	202604 310-53600-52100	FUEL	*	253.96		
								253.96	021952

4/30/26	00862	4/16/26	3556E184	202604 310-51300-64001	SUPPLIES	*	3,399.00		
								3,399.00	021953

4/30/26	00305	4/30/26	04302026	202604 340-53600-43300	LEASE PMTS-EFFLUENT MAIN	*	24,098.88		
								24,098.88	021954

							TOTAL FOR BANK D	304,268.88	
							TOTAL FOR REGISTER	304,268.88	

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/02/26	00255	4/01/26	12742	202604	320-54900-46000			*	85.00		
			SVCS APRIL 2026								
							ABOVE THE REST PEST CONTROL			85.00	009637
4/02/26	00252	3/23/26	5063	202603	320-54900-46000			*	614.25		
			SVCS MARCH 2026								
							ALL SEASON HOME SOLUTION LLC			614.25	009638
4/02/26	00101	3/27/26	CD828171	202603	320-54900-52000			*	71.50		
			RENTAL APRIL 2026								
							CULLIGAN-DAYTONA BEACH			71.50	009639
4/02/26	00014	3/27/26	02998	MA 202603	320-54900-43000			*	236.71		
			SVCS MARCH 2026								
		3/27/26	04979	MA 202603	320-54900-43000			*	186.02		
			SVCS MARCH 2026								
		3/27/26	05950	MA 202603	320-54900-43000			*	538.13		
			SVCS MARCH 2026								
							FLORIDA POWER & LIGHT CO.			960.86	009640
4/02/26	00417	3/28/26	20039128	202603	320-54900-34300			*	167.85		
			COPIER LEASE MARCH 2026								
							LEAF			167.85	009641
4/09/26	00384	4/01/26	1FHTJVJD	202603	320-54900-52000			*	1,197.28		
			PURCHASES MARCH 2026								
		4/01/26	1FHTJVJD	202603	320-54900-51000			*	77.67		
			PURCHASES MARCH 2026								
		4/01/26	1FHTJVJD	202603	300-13100-10000			*	318.55		
			PURCHASES MARCH 2026								
		4/01/26	1FHTJVJD	202603	330-53600-52000			*	122.57		
			PURCHASES MARCH 2026								
		4/01/26	1FHTJVJD	202603	310-51300-51000			*	36.00		
			PURCHASES MARCH 2026								
		4/01/26	1FHTJVJD	202603	320-53600-52000			*	77.60		
			PURCHASES MARCH 2026								
		4/01/26	1FHTJVJD	202603	310-53600-52010			*	82.38		
			PURCHASES MARCH 2026								
		4/01/26	1FHTJVJD	202603	300-20700-10000			*	318.55		
			PURCHASES MARCH 2026								
		4/01/26	1QGXRWWQ	202603	320-54900-52000			*	240.30		
			PURCHASES MARCH 2026								
							AMAZON CAPITAL SERVICES			1,833.80	009642
4/09/26	00420	4/01/26	INV15055	202604	320-54900-41000			*	231.88		
			SVCS APRIL 2026								

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #	
4/01/26		4/01/26	INV15055	202604	300	13100	10000			*	299.00			
			SVCS APRIL 2026											
4/01/26		4/01/26	INV15055	202604	310	53600	41000			*	299.00			
			SVCS APRIL 2026											
4/01/26		4/01/26	INV15055	202604	300	20700	10000			*	299.00-			
			SVCS APRIL 2026											
			BIGLEAF NETWORKS INC/AVIDBANK										530.88	009643
4/09/26	00396	4/01/26	11365540	202604	320	54900	41000			*	375.00			
			SVCS APRIL 2026											
			CHARTER COMMUNICATIONS										375.00	009644
4/09/26	00132	3/20/26	22390634	202603	320	54900	34300			*	1,149.61			
			SVCS MARCH 2026											
			CITY OF PALM COAST-UTILITY DEPT.										1,149.61	009645
4/09/26	00353	3/31/26	193326	202603	320	54900	34300			*	136.40			
			COPIER LEASE MARCH 2026											
			DOCUMENT TECHNOLOGIES										136.40	009646
4/09/26	00251	4/06/26	46889	202604	320	54900	46002			*	1,592.91			
			SVCS 04/2026 PRKWY LIGHTS											
		4/06/26	46890	202603	320	54900	46002			*	2,008.33			
			SVCS 03/30/26 RPLC LAMPS											
			ECONOMY ELECTRIC COMPANY										3,601.24	009647
4/09/26	00014	3/30/26	06601	MA 202603	320	54900	43000			*	124.67			
			SVCS MARCH 2026											
		3/30/26	07438	MA 202603	320	54900	46002			*	37.67			
			SVCS MARCH 2026											
		3/30/26	09639	MA 202603	320	54900	43000			*	34.97			
			SVCS MARCH 2026											
		3/30/26	25021	MA 202603	320	54900	46002			*	43.82			
			SVCS MARC H 2026											
		3/30/26	56431	MA 202603	320	54900	46002			*	43.69			
			SVCS MARCH 2026											
		3/30/26	84435	MA 202603	320	54900	46002			*	38.68			
			SVCS MARCH 2026											
			FLORIDA POWER & LIGHT CO.										323.50	009648
4/09/26	00145	4/01/26	794	202604	310	51300	34000			*	1,510.75			
			MGMT FEES APRIL 2026											
			GOVERNMENTAL MANAGEMENT SERVICES										1,510.75	009649
4/09/26	00316	3/28/26	86632985	202603	310	51300	49100			*	51.20			
			PSC SPECIMEN 5 DRUG-BUND											
			LABORTORY CORPORATION OF AMERICA										51.20	009650

DUNE -DUNES - SHENNING

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/09/26	00418	3/25/26	15656	202603	320	320-54900	46002			*	12,741.00		
									SVCS 03/11/26 SOD INSTALL				
4/01/26		16358		202604	320	320-54900	46002			*	7,997.00		
									MAINT APRIL 2026				
4/01/26		16360		202604	320	320-54900	46000			*	1,100.00		
									MAINT APRIL 2026				
LAWN ENFORCEMENT AGENCY INC												21,838.00	009651
4/09/26	00340	4/03/26	25464	202603	320	320-54900	34300			*	1,655.40		
									IT PROACTIVE SVCS 03/2026				
4/03/26		25464		202603	300	300-13100	10000			*	1,655.40		
									IT PROACTIVE SVCS 03/2026				
4/03/26		25464		202603	300	300-13100	10100			*	50.00		
									IT PROACTIVE SVCS 03/2026				
4/03/26		25464		202603	310	310-51300	49100			*	50.00		
									IT PROACTIVE SVCS 03/2026				
4/03/26		25464		202603	300	300-20700	10000			*	50.00		
									IT PROACTIVE SVCS 03/2026				
4/03/26		25464		202603	310	310-53600	41000			*	1,655.40		
									IT PROACTIVE SVCS 03/2026				
4/03/26		25464		202603	300	300-20700	10000			*	1,655.40		
									IT PROACTIVE SVCS 03/2026				
MPOWER DATA SOLUTIONS												3,360.80	009652
4/09/26	00061	3/25/26	85983940	202604	320	320-54900	46000			*	925.74		
									SVCS APRIL 2026				
WM CORPORATE SERVICES, INC.												925.74	009653
4/17/26	00375	4/03/26	06440630	202604	320	320-54900	41000			*	393.03		
									SVCS 04/26				
CHARTER COMMUNICATIONS												393.03	009654
4/17/26	00153	4/08/26	15-FINAL	202603	320	320-54900	64000			*	5,943.65		
									SVCS 03/26				
KISINGER CAMPO & ASSOCIATES CORP.												5,943.65	009655
4/17/26	00180	5/01/26	COM#7039	202605	300	300-13100	10000			*	1,578.92		
									WC FL1 0184401 25-12				
5/01/26		COM#7039		202605	300	300-13100	10100			*	177.51		
									WC FL1 0184401 25-12				
5/01/26		COM#7039		202605	300	300-13100	10300			*	154.67		
									WC FL1 0184401 25-12				
5/01/26		COM#7039		202605	320	320-54900	24000			*	841.07		
									WC FL1 0184401 25-12				
5/01/26		COM#7039		202605	320	320-53800	24000			*	177.51		
									WC FL1 0184401 25-12				

DUNE -DUNES - SHENNING

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
5/01/26		COM#7039	202605 300-20700-10000		*	177.51-		
		WC FL1 0184401	25-12					
5/01/26		COM#7039	202605 310-53600-24000		*	1,578.92		
		WC FL1 0184401	25-12					
5/01/26		COM#7039	202605 300-20700-10000		*	1,578.92-		
		WC FL1 0184401	25-12					
5/01/26		COM#7039	202605 310-53600-24000		*	154.67		
		WC FL1 0184401	25-12					
5/01/26		COM#7039	202605 300-20700-10000		*	154.67-		
		WC FL1 0184401	25-12					
PREFERRED GOVERNMENTAL INSURANCE TS							2,752.17	009656
4/17/26	00154	4/06/26 89328827	202605 300-13100-10000	HEALTH IN 05/26	*	14,017.98		
		4/06/26 89328827	202605 300-13100-10100	HEALTH IN 05/26	*	1,496.16		
		4/06/26 89328827	202605 320-54900-23000	HEALTH IN 05/26	*	7,135.15		
		4/06/26 89328827	202605 300-13100-10300	HEALTH IN 05/26	*	1,294.98		
		4/06/26 89328827	202605 320-53800-23000	HEALTH IN 05/26	*	1,496.16		
		4/06/26 89328827	202605 300-20700-10000	HEALTH IN 05/26	*	1,496.16-		
		4/06/26 89328827	202605 310-53600-23000	HEALTH IN 05/26	*	14,017.98		
		4/06/26 89328827	202605 300-20700-10000	HEALTH IN 05/26	*	14,017.98-		
		4/06/26 89328827	202605 320-53600-23000	HEALTH IN 05/26	*	1,294.98		
		4/06/26 89328827	202605 300-20700-10000	HEALTH IN 05/26	*	1,294.98-		
UNITED HEALTHCARE							23,944.27	009657
4/23/26	00410	4/11/26 81238641	202603 320-54900-34300	SVCS 03/26	*	742.59		
ACC BUSINESS							742.59	009658
4/23/26	00382	4/19/26 4859-042	202604 310-51300-49100	PURCHASES THRU 04/19/26	*	590.12		
		4/19/26 4859-042	202604 300-20700-10000	PURCHASES THRU 04/19/26	*	590.12-		
		4/19/26 4859-042	202604 310-51300-49100	PURCHASES THRU 04/19/26	*	99.08		
		4/19/26 4859-042	202604 320-54900-34300	PURCHASES THRU 04/19/26	*	315.45		

DUNE -DUNES - SHENNING

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #	
4/19/26		4859-042	202604	320-54900	52000			*	286.93			
		PURCHASES THRU 04/19/26										
4/19/26		4859-042	202604	300-13100	10100			*	590.12			
		PURCHASES THRU 04/19/26										
4/19/26		4859-042	202604	300-13100	10000			*	5,373.27			
		PURCHASES THRU 04/19/26										
4/19/26		4859-042	202604	310-51300	49100			*	382.42			
		PURCHASES THRU 04/19/26										
4/19/26		4859-042	202604	310-51300	54000			*	920.22			
		PURCHASES THRU 04/19/26										
4/19/26		4859-042	202604	310-51300	42000			*	409.08			
		PURCHASES THRU 04/19/26										
4/19/26		4859-042	202604	310-51300	51000			*	459.92			
		PURCHASES THRU 04/19/26										
4/19/26		4859-042	202604	310-53600	52055			*	161.52			
		PURCHASES THRU 04/19/26										
4/19/26		4859-042	202604	310-53600	54100			*	1,649.00			
		PURCHASES THRU 04/19/26										
4/19/26		4859-042	202604	310-53600	46100			*	1,197.10			
		PURCHASES THRU 04/19/26										
4/19/26		4859-042	202604	320-53600	46000			*	194.01			
		PURCHASES THRU 04/19/26										
4/19/26		4859-042	202604	300-20700	10000			*	5,373.27-			
		PURCHASES THRU 04/19/26										
		CHASE CARD SERVICES									6,664.85	009659
4/23/26	00367	4/19/26	96794591	202605	300-13100	10000		*	1,080.37			
			INS MAY 2026									
		4/19/26	96794591	202605	300-13100	10100		*	94.16			
			INS MAY 2026									
		4/19/26	96794591	202605	320-54900	23000		*	386.81			
			INS MAY 2026									
		4/19/26	96794591	202605	300-13100	10300		*	90.23			
			INS MAY 2026									
		4/19/26	96794591	202605	320-53800	23000		*	94.16			
			INS MAY 2026									
		4/19/26	96794591	202605	300-20700	10000		*	94.16-			
			INS MAY 2026									
		4/19/26	96794591	202605	310-53600	23000		*	1,080.37			
			INS MAY 2026									
		4/19/26	96794591	202605	300-20700	10000		*	1,080.37-			
			INS MAY 2026									
		4/19/26	96794591	202605	320-53600	23000		*	90.23			
			INS MAY 2026									
		4/19/26	96794591	202605	300-20700	10000		*	90.23-			
			INS MAY 2026									
		HUMANA HEALTH PLAN INC									1,651.57	009660
		DUNE -DUNES - SHENNING										

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/23/26	00395	4/17/26	1169281- INS MAY 2026	202605	300	13100	10000			*	1,068.06		
		4/17/26	1169281- INS MAY 2026	202605	300	13100	10100			*	111.58		
		4/17/26	1169281- INS MAY 2026	202605	300	13100	10300			*	101.66		
		4/17/26	1169281- INS MAY 2026	202605	320	54900	23000			*	548.65		
		4/17/26	1169281- INS MAY 2026	202605	320	53800	23000			*	111.58		
		4/17/26	1169281- INS MAY 2026	202605	300	20700	10000			*	111.58-		
		4/17/26	1169281- INS MAY 2026	202605	310	53600	23000			*	1,068.06		
		4/17/26	1169281- INS MAY 2026	202605	300	20700	10000			*	1,068.06-		
		4/17/26	1169281- INS MAY 2026	202605	320	53600	23000			*	101.66		
		4/17/26	1169281- INS MAY 2026	202605	300	20700	10000			*	101.66-		
PRINCIPAL LIFE INSURANCE COMPANY												1,829.95	009661
4/30/26	00341	4/27/26	11062 ANNUAL ADMINISTRATION	202604	300	13100	10000			*	1,315.00		
		4/27/26	11062 ANNUAL ADMINISTRATION	202604	300	13100	10100			*	1,315.00		
		4/27/26	11062 ANNUAL ADMINISTRATION	202604	300	13100	10300			*	1,315.00		
		4/27/26	11062 ANNUAL ADMINISTRATION	202604	320	54900	22000			*	1,315.00		
		4/27/26	11062 ANNUAL ADMINISTRATION	202604	320	53800	22000			*	1,315.00		
		4/27/26	11062 ANNUAL ADMINISTRATION	202604	300	20700	10000			*	1,315.00-		
		4/27/26	11062 ANNUAL ADMINISTRATION	202604	310	53600	22000			*	1,315.00		
		4/27/26	11062 ANNUAL ADMINISTRATION	202604	300	20700	10000			*	1,315.00-		
		4/27/26	11062 ANNUAL ADMINISTRATION	202604	320	53600	22000			*	1,315.00		
		4/27/26	11062 ANNUAL ADMINISTRATION	202604	300	20700	10000			*	1,315.00-		
BATES & COMPANY, INC.												5,260.00	009662
4/30/26	00173	4/18/26	4873 APR PURCHASES THRU 04/18/26	202604	320	54900	34300			*	19.98		

DUNE -DUNES - SHENNING

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/18/26		4873 APR	202604	320-54900	41000		PURCHASES THRU 04/18/26	*	359.94		
4/18/26		4873 APR	202604	300-13100	10000		PURCHASES THRU 04/18/26	*	359.94		
4/18/26		4873 APR	202604	310-53600	41000		PURCHASES THRU 04/18/26	*	359.94		
4/18/26		4873 APR	202604	300-20700	10000		PURCHASES THRU 04/18/26	*	359.94-		
BUSINESS CARD										739.86	009663
4/30/26	00101	4/26/26	CD859521	202605	320-54900	52000	RENTAL MAY 2026	*	71.50		
CULLIGAN-DAYTONA BEACH										71.50	009664
4/30/26	00418	4/20/26	16643	202604	320-54900	46002	PLANT INSTALL 04/13/2026	*	6,100.50		
LAWN ENFORCEMENT AGENCY INC										6,100.50	009665
4/30/26	00417	4/27/26	20185969	202604	320-54900	34300	COPIER LEASE APRIL 2026	*	167.85		
LEAF										167.85	009666
4/30/26	00406	1/09/26	FL590883	202601	320-54900	46002	SVCS 01/07/26-01/08/26	*	100.00		
ROADSAFE TRAFFIC SYSTEMS INC										100.00	009667
4/30/26	00377	4/23/26	11197684	202604	320-54900	46000	FUEL	*	57.01		
4/23/26		11197684	202604	300-13100	10000		FUEL	*	1,175.14		
4/23/26		11197684	202604	310-53600	52100		FUEL	*	1,175.14		
4/23/26		11197684	202604	300-20700	10000		FUEL	*	1,175.14-		
WEX BANK (RACETRAC)										1,232.15	009668
TOTAL FOR BANK E									95,130.32		
TOTAL FOR REGISTER									95,130.32		

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
4/09/26	00005	3/30/26	00560	MA	202603	320-53600-43000			SVCS MARCH 2026	*	212.40		
		3/30/26	03229	MA	202603	320-53600-43000			SVCS MARCH 2026	*	234.12		
		3/30/26	22538	MA	202603	320-53600-43000			SVCS MARCH 2026	*	237.89		
		3/30/26	74516	MA	202603	320-53600-43000			SVCS MARCH 2026	*	715.29		
		3/30/26	84228	MA	202603	320-53600-43000			SVCS MARCH 2026	*	30.80		
FLORIDA POWER & LIGHT CO											1,430.50	000207	
4/09/26	00003	4/01/26	793		202604	310-51300-34000			MGMT FEES APRIL 2026	*	833.50		
GOVERNMENTAL MANAGEMENT SERVICES											833.50	000208	
4/30/26	00021	4/16/26	40149002		202604	320-53600-49300			SVCS APRIL 2026	*	4,744.73		
XYLEM DEWATERING SOLUTIONS, INC.											4,744.73	000209	
TOTAL FOR BANK S											7,008.73		
TOTAL FOR REGISTER											7,008.73		