Dunes
Community Development District

August 14, 2026

Dunes
Community Development District
Agenda

Friday	Dunes CDD Administrative Office
August 14, 2026	101 Jungle Hut Road
9:30 a.m.	Palm Coast, Florida

I. Roll Call & Agenda

II. Minutes
   A. Approval of the Minutes of the July 10, 2026 Meeting

III. Audience Comments

IV. Public Hearing to Adopt the Budgets for Fiscal Year 2027

   B. Fiscal Year 2027 Budget

   - Open Public Hearing on the Budgets for Fiscal Year 2027

   C. Resolution 2026-05, Adopting the General Fund Budget for FY 2027

   D. Resolution 2026-06, Levying Assessments for FY 2027

   E. Resolution 2026-07, Adopting the Water & Sewer Fund Budget for FY 2027

   F. Resolution 2026-08, Adopting the Bridge Fund Budget for FY 2027

   G. Resolution 2026-09, Adopting the Stormwater Enterprise Fund Budget

   H. Resolution 2026-10, Adopting the Section 125 Cafeteria Plan

   - Close Public Hearing

V. Public Hearing to Adopt Amended Water, Wastewater and Reclaim Rates

   - Open Public Hearing

   I. Resolution 2026-11, Adopting Amended Water, Wastewater and Reclaim Rates

   - Close Public Hearing

VI. Reports and Discussion Items

- Old Business
- Discussion of Golf Tournament at Hammock Beach (October 9-11, 2026)
- Discussion of Stormwater Utility
- Discussion of the Bridge / SunPass / Roadways
- Discussion of Backup Well Site
- Discussion of Cyber Security
- Discussion of Forcemain Damaged by FDOT

VII. Staff Reports

- Attorney

J. Engineer – Report

- Manager

  K. Bridge Report for July

  L. Additional Budget Items Report

VIII. Supervisors' Requests and Audience Comments

IX. Financial Reports

M. Balance Sheet & Income Statement

N. Assessment Receipts Schedule

O. Approval of Check Register

X. Next Scheduled Meetings: September 12, 2026 @ 9:30 a.m. at the Dunes CDD Administrative Office, 101 Jungle Hut Road, Palm Coast, Florida

XI. 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, July 10, 2026, at 9:30 a.m. at the Dunes Administrative Office, 101 Jungle Hut Road, Palm Coast, Florida.

Present and constituting a quorum were:

Gary Crahan	Chairman
George DeGovanni	Vice Chairman
Kevin Porter	Assistant Secretary
Bill White	Assistant Secretary
Richard DeMatteis *by Zoom*	Treasurer

Also present were:

Greg Peugh	District Manager
Darrin Mossing	District Representative
Michael Chiumento	District Counsel
James Overton	District Utilities Manager
Ken Mazzio	Resident

The following is a summary of the discussions and actions taken at the July 10, 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 June 12, 2026 Meeting

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

On MOTION by Mr. White seconded by Mr. DeGovanni with all in favor the June 12, 2026 meeting minutes were approved as revised.

THIRD ORDER OF BUSINESS Audience Comments

There being no comments, the next item followed.

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

Old Business

- Mr. Chiumento was to prepare a formal resolution documenting the borrowing from the bridge fund for the water and sewer capital project.
  - This was done and will be discussed later in the meeting.
- Review the fiscal year 2027 budget calculations including actuals versus budgeted expenditures, FICA calculations, and reconciliation of the water and sewer fund, beginning and ending balances and report any corrections or explanations to the board.
  - This is ongoing and will be discussed later in the meeting.
- Evaluate reapplication for FEMA funding related to the Hammock Dunes Parkway pavement rehabilitation.
  - FEMA was contacted several times and there has been no response. Mr. Porter recommended keeping a trail of correspondence attempts.
- Review Tournament requested golf tournament signage once examples are submitted and determine whether board approval is appropriate.
  - No examples have been submitted to date.
- Mr. Crahan requested staff send certified letter to the four remaining over capacity property owners who have not responded.
  - This was done. Only one responded, so the water for the remaining three will be shut off.
- Mr. Chiumento was to prepare a response letter to the homeowner at 501 Grenada Drive regarding retaining wall erosion claim.
  - This was done. The homeowner has indicated they will be repairing the wall. Mr. Chiumento noted if the District’s property will be used during the repairs, a license agreement and proof of insurance would be necessary.

Consideration of Setting a Public Hearing to Adopt Revised Water, Sewer & Wastewater Rates

Mr. Peugh asked to set the public hearing for August 14, 2026 at 9:30 a.m.

On MOTION by Mr. DeGovanni seconded by Mr. Porter with all in favor setting a public hearing for August 14, 2026 at 9:30 a.m. to adopt revised water, sewer and wastewater rates was approved.

Discussion of Bridge / SunPass / Roadways

Mr. Peugh informed the Board that a discussion was had with the Florida Turnpike Enterprise about the All-Electronic Tolling (AET) project in which several questions were answered as to how the system works. They were asked to sign a memorandum of understanding; however, it does not seem that will be done. A contract would be signed with Florida Transportation Enterprise once the project is bid and a bid is accepted. Mr. Peugh is awaiting specific pricing. A meeting is scheduled for October that should provide more information to the Board.

Mr. Peugh reported that two maintenance of traffic (MOT) alternatives are currently being evaluated for the AET project: (1) construction of a temporary travel lane west of the toll facility to maintain traffic during construction, or (2) temporary closure of the bridge with traffic detoured to alternate routes.

Mr. White requested that nighttime bridge closures continue to be evaluated during the preliminary design phase. He also encouraged pursuing funding opportunities for the AET project, noting that Representative Greco identified the project as a potential funding candidate and that an upcoming visit by U.S. Representative Fine could provide an opportunity to discuss funding.

Next, Mr. Peugh stated that the striping through the new intersection would be redone as it is not as reflective as it should be. The community will be informed as the work will cause lane closures. Mr. Crahan added that the arrows in the east-bound lane are not straight. The consensus of the Board was that correcting the arrows would cause more damage.

Discussion of the Golf Tournament at Hammock Beach

Mr. Peugh reported that that Daytona State College will be providing the majority of the offsite parking for the golf tournament.

Discussion of Stormwater Utility

Mr. Peugh reported that MalaCompra ditch cleaning project continues, and the Western most of the District's outfalls was cleaned out by the County during the process.

Mr. White stated that the County has indicated they cannot clean the portion that runs through the golf course's property. Mr. Peugh responded that he would discuss it with the golf course.

Next, Mr. Peugh provided a brief overview of the County's MalaCompra Drainage Project for those not in attendance at the June 23 presentation, noting that the project includes lowering and upsizing the primary drainage pipe beneath A1A. A letter from the Board supporting the County's project will be sent. Mr. White provided a statement to Mr. Peugh that could be provided to the County in support of the project.

Discussion of Borrowing from the Bridge Fund for the Water / Sewer Fund

A resolution to transfer $1.82 million from the water / sewer fund into the bridge fund at a term of 20 years and 1.69% interest rate was presented to the board for their approval.

Mr. DeMatteis suggested clarifying that the interest rate is based on the State Revolving Fund (SRF) credit rate.

On MOTION by Mr. DeGovanni seconded by Mr. Porter with all in favor Resolution 2026-04, approving an interfund loan, was approved as revised.

B. Discussion of MalaCompra Drainage Project Support

This item was discussed under the discussion of the stormwater utility.

C. Acceptance of the Fiscal Year 2025 Audit Report

A copy of the audit report was included in the agenda package for the Board's review. It was noted there were no negative findings to report.

Mr. Crahan requested the audit report be done prior to June 1st in the future so the Board can accept the audit report to the deadline to submit the report to the State.

On MOTION by Mr. DeGovanni seconded by Mr. Porter with all in favor the fiscal year 2025 audit report was accepted.

D. Discussion of the Fiscal Year 2027 Budget

Mr. Peugh presented an updated budget, noting the changes include increasing employee health insurance by $26,000 to account for the new employees that were approved. Additionally, the water and sewer fund balance calculations were adjusted to match the other budgets and the pension amounts will be reduced to match the actuals. The FICA expenses are still under review. Lastly, Mr. Peugh went over the planned capital improvement projects for fiscal year 2027 totaling just under $2.4 million.

FIFTH ORDER OF BUSINESS Staff Reports

Attorney

There being nothing further to 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.

The Board asked that they be briefed on the plan for inspecting the stormwater system at the next meeting.

Manager

F. Bridge Report

Mr. Peugh reported the following data:

- Vehicle trips were up 1.26%, and revenue was flat from May of 2025.
- There are 30,060 accounts.
- There are 19,080 web users.
- There were $43,604 in credit card transactions.
- There were 405 new bridge pass accounts added.
- There were 681 accounts were closed with a total balance of $9,225.80.

G. Additional Budget Items Report

Added to the additional budget items report was cleaning of the storm drains for a total of $17,798.35.

Reminder of Upcoming General Election

Mr. Peugh stated that Mr. Porter and Mr. DeGovanni would remain in their seats as they ran unopposed.

SIXTH ORDER OF BUSINESS Supervisors' Requests and Audience Comments

There being none, the next item followed.

Follow Up-Items

1. **Mr. Peugh to continue reviewing budget calculations, including FICA expenses, fund balance reconciliations, and any remaining adjustments prior to budget adoption.**
2. **Mr. Overton to continue documenting all correspondence attempts with FEMA regarding the Hammock Dunes Parkway pavement rehabilitation funding request.**
3. **Mr. Peugh to inquire about state and federal funding opportunities for the AET project.**
4. **Mr. Peugh to reach out to Ocean Hammock Golf Course for maintenance of the County drainage ditch located on golf course property.**
5. **Mr. Peugh to incorporate Mr. White's statement and send District's letter of support for the County's MalaCompra Drainage Project.**
6. **Mr. Overton to meet with Mr. Brill and present the proposed stormwater system inspection and cleaning plan, including a phased implementation strategy, at the next Board meeting.**

SEVENTH ORDER OF BUSINESS Financial Reports

H. Balance Sheet & Income Statement

I. Assessment Receipts Schedule

J. Approval of Check Register

Copies of the financial statements as of May 31, 2026 were included in the agenda package for the Board's review along with a copy of the check register totaling $301,069.43.

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

EIGHTH ORDER OF BUSINESS **Next Scheduled Meeting: August 14, 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. DeGovanni seconded by Mr. Porter with all in favor the meeting was adjourned.

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Secretary/Assistant Secretary Chairman/Vice Chairman

B.

Fiscal Year 2027 Budget

August 14, 2026

Dunes
Community Development District

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Community Development District **General Fund**

Expense Code	Description	Actuals thru 9/30/2025	Adopted Budget FY 2026	Actual Thru 6/30/2026	Projected Next 3 Months	Total Projected 9/30/2026	Proposed Budget FY 2027
REVENUES							
001.300.31900.10000	Maintenance Assessments	$378,305	$464,265	$464,291	$0	$464,291	$467,505
TOTAL REVENUES		$378,305	$464,265	$464,291	$0	$464,291	$467,505
EXPENDITURES							
Administrative							
001.310.51300.11000	Supervisor Fees	$11,200	$14,000	$8,600	$3,000	$11,600	$14,000
001.310.51300.21000	FICA Expense	$857	$1,071	$658	$230	$887	$1,071
001.310.51300.31100	Engineering/***Software Services***	$12,005	$15,000	$7,052	$2,351	$9,403	$15,000
001.310.51300.31500	Attorney	$19,514	$25,000	$24,793	$8,264	$33,057	$25,000
001.310.51300.32000	Collection Fees, Uncollectable & Early Payment Discount	$19,456	$21,000	$25,289	$0	$25,289	$26,000
001.310.51300.32200	Annual Audit	$5,615	$3,655	$3,485	$0	$3,485	$3,145
001.310.51300.34000	Management Fees	$10,805	$10,627	$7,970	$2,657	$10,627	$11,750
001.310.51300.35100	Computer Time	$1,050	$2,000	$1,500	$500	$2,000	$2,500
001.310.51300.40000	Travel Expenses	$0	$1,000	$447	$149	$595	$1,000
001.310.51300.42000	Postage & Express Mail	$3,326	$5,000	$2,894	$965	$3,859	$4,000
001.310.51300.42500	Printing	$1,809	$2,500	$1,067	$356	$1,422	$2,500
001.310.51300.45000	Insurance **##**	$30,635	$33,659	$21,007	$7,002	$28,009	$30,233
001.310.51300.48000	Advertising Legal & Other	$5,866	$2,000	$160	$500	$660	$2,000
001.310.51300.49000	Bank Charges	$462	$1,000	$264	$88	$352	$1,000
001.310.51300.49100	Contingencies	$7,050	$9,000	$6,949	$2,051	$9,000	$9,000
001.310.51300.51000	Office Supplies	$629	$2,000	$482	$161	$643	$2,000
001.310.51300.54000	Dues, Licenses & Subscriptions	$0	$1,000	$195	$648	$843	$1,000
001.320.53800.12000	Salaries	$133,647	$127,368	$97,384	$31,172	$128,555	$137,745
001.320.53800.12100	Consulting Fees	$0	$1,500	$0	$750	$750	$750
001.320.53800.21000	FICA Taxes	$10,091	$11,807	$7,154	$2,385	$9,539	$10,595
001.320.53800.22000	Pension Expense	$12,107	$12,737	$10,421	$3,474	$13,895	$12,397
001.320.53800.23000	Health Insurance Benefits **#**	$16,175	$16,526	$15,079	$5,026	$20,106	$21,784 **#**
001.320.53800.24000	Workers Comp Insurance	$1,693	$1,871	$2,036	$0	$2,036	$2,133
ADMINISTRATIVE		$303,991	$321,321	$244,887	$71,727	$316,613	$336,602
General System Maintenance							
001.320.53800.46000	Building Maintenance	$57,938	$35,000	$24,363	$8,121	$32,483	$35,000
001.320.53800.46200	Landscaping	$52,467	$40,000	$21,412	$7,137	$28,549	$40,000
001.320.53800.46300	Tree & Shrub Removal	$2,750	$2,500	$0	$2,500	$2,500	$2,500
001.320.53800.49300	Repair and Replacement Equipment	$0	$500	$0	$500	$500	$500
001.320.53800.49200	Reserves	$0	$0	$0	$0	$0	$0
001.320.53800.64002	Consultant Fees	$0	$0	$0	$0	$0	$0
GENERAL SYSTEM MAINTENANCE		$113,155	$78,000	$45,774	$18,258	$64,032	$78,000
TOTAL EXPENDITURES		$417,147	$399,321	$290,661	$89,985	$380,646	$414,602

Dunes

Community Development District **General Fund**

Expense Code	Description	Actuals thru 9/30/2025	Adopted Budget FY 2026	Actual Thru 6/30/2026	Projected Next 3 Months	Total Projected 9/30/2026	Proposed Budget FY 2027
EXCESS REVENUES (EXPENDITURES)		($38,842)	$64,944	$173,630	($89,985)	$83,646	$52,903
Non Operating Revenue (Expenses)							
001.300.36100.11000	Interest Income	$4,434	$3,482	$2,717	$2,000	$4,717	$3,506
001.300.36900.10200	Non Operating Revenue - from Gen Fund Surplus Accoun	$0	($33,426)	$0	$0	$0	($47,409)
001.320.53800.64000	Capital Improvements ***(See Capital Improvements)***	$0	($35,000)	($33,061)	$0	($33,061)	$ (9,000.00)
001.310.51300.64001	Contribution to Reserves	$0	$0	$0	$0	$0	$0
001.300.38100.10000	Transfer from Water & Sewer Fund Surplus Account	$0	$0	$0	$0	$0	$0
001.300.38100.10000	Transfer from Bridge Fund Surplus Account	$0	$0	$0	$0	$0	$0
TOTAL NON OPERATING REVENUE (EXPENSES)		$4,434	($64,944)	($30,344)	$2,000	($28,344)	($52,903)
NET EXCESS REVENUES AND NON OPERATING REVENUES (EXPENSES AND NON OPERATING EXPENSES)		($34,408)	$0	$143,286	($87,985)	$55,301	($0)
BEGINNING BALANCE		$52,839	$0	$18,431	$0	$18,431	$73,733
ENDING BALANCE		$18,431	$0	$161,717	($87,985)	$73,733	$121,141

	Assessments FY 2027	Assessments FY 2026	Increase/ (Decrease)
Gross Assessments*	$467,505	$464,265	$3,240
Units	3463	3439	24
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**

Expense Code	Description	Actuals thru 9/30/2025	Adopted Budget FY 2026	Actual Thru 6/30/2026	Projected Next 3 Months	Total Projected 9/30/2026	Proposed Budget FY 2027
OPERATING REVENUES							
041.300.34300.30000	Water Revenue	$1,201,174	$1,432,225	$924,387	$326,649	$1,251,036	$1,477,456
041.300.34300.50000	Sewer Revenue	$1,075,798	$1,194,059	$889,084	$293,469	$1,182,552	$1,263,936
041.300.34300.76000	Irrigation/Effluent	$1,840,057	$2,277,799	$1,625,573	$541,858	$2,167,431	$2,360,053
041.300.34300.10000	Meter Fees	$48,377	$25,000	$30,369	$0	$30,369	$30,000
041.300.34300.10100	Connection Fees - W, S & I	$27,720	$23,000	$32,000	$0	$32,000	$29,000
041.300.36900.10000	CPC Effluent Agreement	$40	$72,000	$0	$72,000	$72,000	$72,000
041.300.34900.10200	Backflow Preventor/Misc.	$3,098	$2,504	$2,227	$742	$2,969	$3,000
041.300.36900.10000	Misc. Income / Penalty	$24,614	$20,000	$18,922	$6,307	$25,230	$25,000
TOTAL REVENUES		$4,220,879	$5,046,588	$3,522,562	$1,241,025	$4,763,587	$5,260,445
OPERATING EXPENSES							
Administrative							
041.310.51300.31100	Engineering	$36,133	$50,000	$0	$25,000	$25,000	$50,000
041.310.51300.31500	Attorney	$280	$10,000	$1,973	$8,027	$10,000	$10,000
041.310.51300.32200	Annual Audit	$7,355	$8,170	$7,790	$0	$7,790	$7,030
041.310.51300.34000	Management Fees	$24,311	$23,755	$17,816	$5,939	$23,755	$26,264
041.310.51300.40000	Travel Expenses	$14,291	$16,000	$9,615	$3,205	$12,821	$16,000
041.310.51300.42000	Postage & Express Mail	$4,175	$4,000	$3,487	$1,162	$4,649	$5,000
041.310.51300.42500	Printing & Mailing Utility Bills	$15,200	$15,000	$11,018	$3,673	$14,690	$15,000
041.310.51300.48000	Advertising Legal & Other	$2,360	$3,000	$2,566	$855	$3,421	$3,000
041.310.51300.49000	Bank Charges	$176	$1,000	$820	$273	$1,093	$1,000
041.310.51300.49100	Contingencies	$8,927	$7,000	$3,690	$1,230	$4,919	$7,000
041.310.51300.51000	Office Supplies and Equipment	$12,393	$13,000	$9,728	$3,243	$12,971	$13,000
041.310.51300.54000	Dues, Licenses & Subscriptions	$12,869	$15,000	$10,774	$3,591	$14,365	$15,000
041.310.51300.54200	Permits Fees WTP & WWTP	$6,600	$8,000	$4,600	$3,400	$8,000	$8,000
041.310.51300.55000	Land Leases & Easement Fees	$14,857	$14,000	$50	$13,950	$14,000	$16,000
041.310.53600.12000	Salaries Including Overtime	$1,168,383	$1,133,760	$854,179	$284,726	$1,138,905	$1,290,328
041.310.53600.12100	Consulting Fees	$0	$1,500	$0	$750	$750	$750
041.310.53600.21000	FICA Taxes	0 $88,191	$104,194	$62,976	$20,992	$83,968	$98,768
041.310.53600.22000	Pension Plan	$92,979	$113,376	$73,022	$24,341	$97,363	$120,630
041.310.53600.23000	Insurance Benefits (Medical)#	$130,862	$147,104	$122,245	$40,748	$162,993	$211,965 #
041.310.53600.24000	Workers Compensation Insurance	$14,931	$16,653	$18,110	$0	$18,110	$20,760
041.310.53600.25000	Unemployment Benefits	$0	$500	$0	$0	$0	$500
041.310.53600.32480	Bad Debt Expense	$0	$500	$107	$0	$107	$500
041.310.53600.41000	Telephone/IT Support	$59,294	$62,000	$41,060	$13,687	$54,747	$62,000
041.310.53600.49001	Payment Processing Service	$18,140	$18,000	$14,915	$4,972	$19,887	$20,000
041.310.53600.44000	Equipment Rentals & Leases	$11,484	$10,000	$6,865	$2,288	$9,153	$12,000
041.310.53600.45000	Insurance	$168,491	$185,125	$115,537	$38,512	$154,049	$166,281
041.310.53600.46100	Repair and Maintenance for Vehicles	$33,323	$20,000	$16,983	$5,661	$22,644	$25,000
041.310.53600.52000	Supplies/Equipment General	$2,053	$4,000	$2,482	$827	$3,309	$4,000
041.310.53600.52055	Uniforms/Supplies/Services	$22,635	$20,000	$16,587	$5,529	$22,116	$25,000
041.310.53600.52100	Fuel for Vehicles	$12,347	$16,000	$9,401	$3,134	$12,534	$24,000
041.310.53600.52000	Tools	$2,142	$4,000	$3,617	$1,206	$4,823	$5,000
041.310.53600.54100	Training & Education	$4,754	$6,000	$3,424	$1,141	$4,565	$6,000
ADMINISTRATIVE		$1,989,932	$2,050,637	$1,445,437	$522,062	$1,967,499	$2,285,776

Dunes

Community Development District **Water and Sewer Fund**

Expense Code	Description	Actuals thru 9/30/2025	Adopted Budget FY 2026	Actual Thru 6/30/2026	Projected Next 3 Months	Total Projected 9/30/2026	Proposed Budget FY 2027
Water System							
041.320.53600.34800	Water Quality Testing	$25,992	$25,000	$18,769	$6,256	$25,025	$30,000
041.320.53600.43000	Electric	$129,904	$149,000	$106,835	$35,612	$142,447	$151,000
041.320.53600.43100	Bulk Water Purchases	$2,655	$20,000	$63	$21	$84	$20,000
041.320.53600.44000	Equipment Rentals & Leases	$0	$500	$0	$0	$0	$500
041.320.53600.46000	Plant Maintenance Repair and Equipment	$246,148	$260,000	$176,286	$58,762	$235,048	$250,000
041.320.53600.46050	Distribution System Maintenance Repair and Equ	$59,615	$50,000	$27,436	$9,145	$36,581	$50,000
041.320.53600.52000	Plant Operating Supplies	$14,445	$23,000	$13,673	$4,558	$18,230	$23,000
041.320.53600.52200	Chlorine & Other Chemicals	$347,054	$385,250	$278,694	$92,898	$371,592	$400,000
041.320.53600.61000	Meters New & Replacement	$34,113	$60,000	$66,977	$22,326	$89,303	$60,000
WATER SYSTEM		$859,925	$972,750	$688,732	$229,577	$918,310	$984,500
Sewer System							
041.330.53600.34800	Water Quality Testing	$16,662	$28,000	$16,152	$5,384	$21,536	$25,000
041.330.53600.34900	Sludge Disposal	$82,179	$190,000	$77,636	$25,879	$103,514	$140,000
041.330.53600.43000	Electric	$77,580	$115,000	$57,573	$19,191	$76,764	$86,000
041.330.53600.44000	Equipment Rentals & Leases	$0	$500	$0	$0	$0	$500
041.330.53600.46000	Plant Maintenance Repair and Equipment	$215,217	$190,000	$164,142	$54,714	$218,856	$210,000
041.330.53600.46050	Collection System Maintenance Repair and Equip	$18,445	$25,000	$27,907	$9,302	$37,209	$25,000
041.330.53600.46075	Lift Station Repair and Maintenance	$45,613	$50,000	$16,036	$5,345	$21,381	$50,000
041.330.53600.52000	Plant Operating Supplies	$4,725	$12,000	$8,810	$2,937	$11,746	$12,000
041.330.53600.52200	Chlorine & Other Chemicals	$53,158	$50,000	$115,985	$38,662	$154,646	$170,000
SEWER SYSTEM		$513,579	$660,500	$484,240	$161,413	$645,653	$718,500
Irrigation System							
041.340.53600.34800	Water Quality Testing	$0	$500	$0	$500	$500	$4,000
041.340.53600.43000	Electric	$66,287	$70,000	$47,272	$15,757	$63,029	$75,000
041.340.53600.43300	Effluent (Reclaimed Water) Purchases	$222,962	$220,000	$129,893	$43,298	$173,191	$225,000
041.340.53600.44000	Equipment Rentals & Leases	$20,229	$35,000	$19,125	$6,375	$25,500	$35,000
041.340.53600.46000	Plant Maintenance Repair and Equipment	$159,334	$140,000	$65,135	$21,712	$86,846	$140,000
041.340.53600.46050	Distribution System Maintenance Repair and Equ	$46,455	$30,000	$21,314	$7,105	$28,419	$30,000
041.340.53600.61000	Meters New & Replacement	$3,471	$50,000	$2,696	$899	$3,595	$50,000
IRRIGATION SYSTEM		$518,739	$545,500	$285,435	$95,645	$381,080	$559,000
TOTAL EXPENSES		$3,882,174	$4,229,387	$2,903,844	$1,008,698	$3,912,542	$4,547,776

Dunes

Community Development District

Water and Sewer Fund

Expense Code	Description	Actuals thru 9/30/2025	Adopted Budget FY 2026	Actual Thru 6/30/2026	Projected Next 3 Months	Total Projected 9/30/2026	Proposed Budget FY 2027
EXCESS REVENUES (EXPENDITURES)		$338,704	$817,201	$618,718	$232,327	$851,045	$712,668
Non-Operating Revenue (Expenses)							
041.300.36100.10000	Interest Income	$101,901	$60,000	$66,682	$22,227	$88,909	$90,000
041.300.36900.10200	Non Operating Revenue - from W&S Surplus Acc	$398,318	$437,862	$0	$0	$0	($210,668)
041.300.36900.10201	Non Operating Revenue - from Bridge Surplus Ac	$0	$0	$0	$0	$0	$1,820,000
041.310.51300.64000	Capital Improvements **(See Capital Improvemen**	($846,293)	($1,293,063)	($580,100)	($712,963)	($1,293,063)	($2,390,000)
041.300.22300.10000	Connection Fees - (W/S paid to HDOA)	$0	($22,000)	$0	$0	$0	($22,000)
041.300.33700.30000	Grant Income -Hurricane Nicole	$7,175	$0	$27,020	$0	$27,020	$0
041.310.51300.64001	Contribution to Reserves	$0	$0	$0	$0	$0	$0
041.300.58100.10000	Contribution to General Fund	$0	$0	$0	$0	$0	$0
NON-OPERATING REVENUES (EXPENSES)		($338,900)	($817,201)	($486,398)	($690,736)	($1,177,133)	($712,668)
NET OPERATING AND NON OPERATING REVENUES (OPERATING AND NON OPERATING EXPENSES)		($195)	$0	$132,320	($458,409)	($326,089)	$0
BEGINNING BALANCE		$3,539,557	$0	$3,539,361	$0	$3,539,361	$3,213,272
ENDING BALANCE		$3,539,361	$0	$3,671,681	($458,409)	$3,213,272	$3,423,941

NOTES:

Dunes

Community Development District

Bridge Fund

Expense Code	Description	Actuals thru 9/30/2025	Adopted Budget FY 2026	Actual Thru 6/30/2026	Projected Next 3 Months	Total Projected 9/30/2026	Proposed Budget FY 2027	
OPERATING REVENUES								
042.300.34900.10000	Toll Collections	$2,640,634	$2,725,000	$2,029,160	$676,387	$2,705,546	$2,725,000	
042.300.36900.10000	Miscellaneous	$31,348	$35,000	$38,234	$12,745	$50,979	$35,000	
TOTAL REVENUES		$2,671,982	$2,760,000	$2,067,394	$689,131	$2,756,525	$2,760,000	
OPERATING EXPENSES								
Administrative								
042.310.51300.31100	Engineering	$16,628	$5,000	$0	$5,000	$5,000	$5,000	
042.310.51300.31500	Attorney	$0	$5,000	$0	$5,000	$5,000	$5,000	
042.310.51300.32200	Annual Audit	$6,665	$6,235	$5,945	$0	$5,945	$5,365	
042.310.51300.34000	Management Fees	$18,908	$18,129	$13,597	$4,532	$18,129	$20,044	
042.310.51300.49000	Bank Charges	$3,638	$3,000	$5,502	$1,834	$7,335	$8,000	
042.310.51300.49100	Contingencies	$995	$5,000	$1,492	$497	$1,989	$4,000	
ADMINISTRATIVE		$46,834	$42,364	$26,535	$16,863	$43,399	$47,409	
Operating Expenses - Toll Facility								
042.320.54900.12000	Salaries Including Overtime	$774,984	$839,762	$600,843	$200,281	$801,124	$897,190	
042.320.54900.12100	Consulting Fee	$0	$1,500	$0	$750	$750	$750	
042.320.54900.15000	open	$0	$0	$0	$0	$0	$0	
042.320.54900.21000	FICA Taxes	$58,609	$73,597	$44,957	$15,321	$60,278	$68,692	
042.320.54900.22000	Pension Plan	$48,919	$60,394	$39,504	$13,168	$52,673	$57,736	
042.320.54900.23000	Insurance Benefits (Medical) **#**	$79,453	$78,361	$67,990	$22,663	$90,653	$101,451	**#**
042.320.54900.24000	Workers Compensation Insurance	$8,235	$8,871	$9,647	$0	$9,647	$9,936	
042.320.54900.34300	Contractual Support	$118,168	$124,970	$37,394	$12,465	$49,858	$129,719	
042.320.54900.34500	Payroll Processing Fee	$39,537	$40,000	$30,689	$10,230	$40,919	$43,000	
042.320.54900.34600	Credit Card Processing Fee	$87,842	$58,000	$66,561	$22,187	$88,748	$90,000	
042.320.54900.40000	Travel Expenses	$0	$500	$0	$0	$0	$1,000	
042.320.54900.41000	Telephone	$14,191	$15,000	$11,998	$3,999	$15,997	$16,000	
042.320.54900.42500	Printing	$2,998	$6,000	$3,786	$1,262	$5,047	$6,000	
042.320.54900.43000	Utility Services	$25,089	$28,000	$11,868	$3,956	$15,823	$28,000	
042.320.54900.45000	Insurance ##	$153,173	$168,295	$105,033	$35,011	$140,044	$151,165	
042.320.54900.45001	Insurance Claims	$0	$0	$0	$0	$0	$0	
042.320.54900.46000	Repairs & Maintenance	$92,775	$130,000	$68,671	$22,890	$91,561	$130,000	
042.320.54900.46002	Repairs & Maintenance-Parkway	$281,219	$200,000	$204,742	$68,247	$272,989	$240,000	
042.320.54900.46100	DOT mandated Bridge Inspection ***(Required in 2025)***	$30,399	$0	$0	$0	$0	$35,000	
042.320.54900.51000	Office Supplies	$4,739	$6,000	$2,455	$818	$3,274	$6,000	
042.320.54900.52000	Operating Supplies	$19,919	$22,000	$10,124	$3,375	$13,499	$22,000	
OPERATING EXPENSES		$1,840,249	$1,861,250	$1,316,261	$436,624	$1,752,885	$2,033,638	
TOTAL EXPENSES		$1,887,084	$1,903,613	$1,342,796	$453,487	$1,796,284	$2,081,046	

Dunes

Community Development District

Bridge Fund

Expense Code	Description	Actuals thru 9/30/2025	Adopted Budget FY 2026	Actual Thru 6/30/2026	Projected Next 3 Months	Total Projected 9/30/2026	Proposed Budget FY 2027
EXCESS REVENUES (EXPENDITURES)		$768,369	$856,387	$724,597	$235,644	$960,241	$678,954
Non Operating Revenue (Expenses)							
042.300.36100.11000	Interest Income	$500,628	$280,000	$231,555	$77,185	$308,740	$270,000
042.300.36900.10200	Non Operating Revenue - from Bridge Surplus Account ##	$467,639	($971,387)	$0	$0	$0	$2,243,046
042.320.54900.64000	Capital Improvements	($1,908,726)	($140,000)	($711,821)	$0	($711,821)	($1,347,000)
042.300.38100.10000	Transfer to General Fund	$0	$0	$0	$0	$0	$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)
TOTAL NON OPERATING REVENUE (EXPENSES)		($940,459)	($856,387)	($480,266)	$77,185	($403,081)	($678,954)
NET EXCESS REVENUES AND NON OPERATING REVENUES (EXPENSES AND NON OPERATING EXPENSES)		($172,090)	($0)	$244,332	$312,829	$557,161	($0)
BEGINNING BALANCE		$9,785,393	$0	$9,613,303	$0	$9,613,303	$10,170,464
ENDING BALANCE		$9,613,303	($0)	$9,857,635	$312,829	$10,170,464	$7,927,417

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.

NOTES:

Dunes

Community Development District **Stormwater Fund**

Expense Code	Description	Actuals thru 9/30/2025	Adopted Budget FY 2026	Actual Thru 6/30/2026	Projected Next 3 Months	Total Projected 9/30/2026	Proposed Budget FY 2027
REVENUES							
043.300.34300.90000	Stormwater Fees	$469,563	$469,536	$355,902	$118,989	$474,891	$476,556
043.300.34300.10000	Stormwater Assessment (Outside District)	$2,813	$2,700	$2,938	$0	$2,938	$3,480
043.300.36900.10043	Misc. Income / Penalty	$0	$0	$0	$0	$0	$0
043.300.38100.10000	Transfer to General Fund	$0	$0	$0	$0	$0	$0
TOTAL REVENUES		$472,376	$472,236	$358,840	$118,989	$477,829	$480,036
EXPENDITURES							
Administrative							
043.310.51300.31100	Engineering/***Software Services***	$15,343	$25,000	$0	$1,000	$1,000	$25,000
043.310.51300.31500	Attorney	$1,373	$5,000	$0	$5,000	$5,000	$5,000
043.310.51300.32000	Collection Fees, Uncollectable & Early Payment Discount	$0	$1,000	$0	$0	$0	$1,000
043.310.51300.32200	Annual Audit	$5,365	$3,440	$3,280	$0	$3,280	$2,960
043.310.51300.34000	Management Fees	$5,513	$10,002	$7,502	$2,501	$10,002	$11,059
043.310.51300.35100	Computer Time	$0	$1,000	$0	$0	$0	$1,000
043.310.51300.40000	Travel Expenses	$0	$1,000	$363	$121	$485	$1,000
043.310.51300.42000	Postage & Express Mail	$0	$500	$0	$200	$200	$500
043.310.51300.42500	Printing	$0	$500	$0	$200	$200	$500
043.310.51300.45000	Insurance **##**	$30,599	$33,659	$21,042	$7,014	$28,056	$30,233
043.310.51300.48000	Advertising Legal & Other	$0	$1,000	$0	$0	$0	$1,000
043.310.51300.49000	Bank Charges	$175	$600	$286	$95	$382	$600
043.310.51300.49100	Contingencies	$1,774	$5,000	$3,680	$1,227	$4,907	$5,000
043.310.51300.51000	Office Supplies	$0	$1,000	$0	$0	$0	$1,000
043.310.51300.54000	Dues, Licenses & Subscriptions	$0	$1,000	$0	$0	$0	$1,000
043.320.53600.12000	Salaries	$111,402	$110,996	$81,939	$27,313	$109,253	$119,304
043.320.53600.12100	Consulting Fees	$0	$1,500	$0	$750	$750	$750
043.320.53600.21000	FICA Taxes	$8,389	$10,304	$5,973	$2,089	$8,062	$9,184
043.320.53600.22000	Pension Expense	$11,330	$11,100	$9,885	$3,295	$13,180	$10,737
043.320.53600.23000	Health Insurance Benefits **#**	$14,113	$14,402	$13,223	$4,408	$17,631	$18,867 **#**
043.320.53600.24000	Workers Comp Insurance	$1,526	$1,630	$1,774	$0	$1,774	$1,848
ADMINISTRATIVE		$206,902	$239,633	$148,947	$55,213	$204,161	$247,543

Dunes

Community Development District — **Stormwater Fund**

Expense Code	Description	Actuals thru 9/30/2025	Adopted Budget FY 2026	Actual Thru 6/30/2026	Projected Next 3 Months	Total Projected 9/30/2026	Proposed Budget FY 2027
Stormwater System Maintenance							
043.320.53600.43000	Electric **(7 Aerators)**	$13,504	$18,000	$11,525	$3,842	$15,366	$18,000
043.320.53600.46200	Landscaping	$0	$5,000	$0	$0	$0	$5,000
043.320.53600.46500	Lake Maintenance	$65,165	$70,000	$21,576	$7,192	$28,768	$70,000
043.320.53600.46700	Storm Drain System Maintenance	$37,317	$60,000	$32,078	$10,693	$42,771	$60,000
043.320.53600.49300	Repair and Replacement Equipment	$8,288	$5,000	$11,112	$3,704	$14,816	$5,000
043.320.53600.49200	Repair and Replacement Floating Aerators	$0	$10,000	$3,587	$1,196	$4,782	$10,000
043.320.53600.52100	Grass Carp/Fish-Nuisance Removal	$2,550	$3,000	$1,020	$340	$1,360	$3,000
043.320.53600.49200	Contingency	$6,402	$5,000	$0	$0	$0	$5,000
STORMWATER MAINTENANCE SYSTEM		$133,225	$176,000	$80,898	$26,966	$107,864	$176,000
TOTAL EXPENDITURES		$340,127	$415,633	$229,845	$82,179	$312,024	$423,543
EXCESS REVENUES (EXPENSES)		$132,250	$56,603	$128,995	$36,810	$165,805	$56,493
Non Operating Revenue (Expenses)							
043.300.36100.11000	Interest Income	$22,436	$21,068	$20,859	$6,953	$27,812	$27,164
043.300.36900.10200	Non Operating Revenue - from SW Surplus Account##	$0	($27,671)	$0	$0	$0	($52,917)
043.320.53600.64000	Capital Improvements ***(See Capital Improvements List)***	($12,993)	($50,000)	$0	($50,000)	($50,000)	($30,740)
TOTAL NON OPERATING REVENUE (EXPENSES)		$9,443	($56,603)	$20,859	($43,047)	($22,188)	($56,493)
NET EXCESS REVENUES AND NON OPERATING REVENUES (EXPENSES AND NON OPERATING EXPENSES)		$141,693	($0)	$149,854	($6,237)	$143,617	($0)
BEGINNING BALANCE		$620,149	$0	$761,842	$0	$761,842	$905,458
ENDING BALANCE		$761,842	$0	$911,695	($6,237)	$905,458	$958,375

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	Anniv. Date	Adopted Previous FY Current Rate	Date Due	Pay Raise Amt.	New Rate	Eligible For Ins.- I, Ret.- R	Estim. Weekly Hours	Estim. Annual Wage	2026 - 2027 Annual Budget Distribution Utility	General Fund	Bridge	Stormwater
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
Mendonsa,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	28.20	6/25	1.69	29.89	I,R	40	62,192	55,973	6,219		
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
Scheilding, 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	2/1/2024	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	
									513					
								Total Year		$2,494,567	$1,340,328	$137,745	$897,190	$119,304

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

Percent of Total

Retirement Contribution $201,500 Percent

W/WW Budget	120,630	60%
Bridge Budget	57,736	29%
General Fund	12,397	6%
Stormwater Fund	10,737	5%
Subtotal=	$201,500	100%

Employees Covered by Med. Ins. 23

W/WW Budget	17
Bridge Budget	6

Budgeted weekly hours Bridge 552

Bridge Scheduling:		hrs/day	hrs/wk
6:00am-2:30pm shift	1 supr - 2 coll (7 days per week)	24	168.00
2:00pm-10:30pm shift	1 supr - 2 coll (7 days per week)	24	168.00
10:00 pm - 6:30 am shift	1 coll (7 days per week)	8	56.00
Additional help as needed/special circumstances			121.00

Total hours per week* 513.00

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

Employee Classification for Worker Compensation Insurance (No Overtime included)

Waterworks Operations	1,069,718		
Clerical office		730,453	
Bridge Operations			604,396
		Total=	**2,404,567**

DCDD FY 2026
CAPITAL IMPROVEMENTS

WATER AND SEWER BUDGET			
	Current FY Capital Improvements:		**Cost**
W-1	RO FEED PUMP CONSTRUCTION/CEI	$	1,820,000.00
W-2	Well 5 Acidification	$	150,000.00
W-3	Pump Station Rehabilitation Approximately 1 every year ($240,000 per PS)	$	240,000.00
W-4	Vehicle Replacements	$	-
W-5	Coupon Study	$	45,000.00
W-6	Paint Admin/ReclaimPS Building/Cl2 Building	$	15,000.00
W-7	Caustic Pump Skid Rehab/Scrubber equipment	$	35,000.00
W-8	Cutrine Injection System/Spare VFD for reclaimed PS	$	30,000.00
W-9	Well 3 & 4 VFD Addition	$	55,000.00
	Current FY Capital Improvements Total=	**$**	**2,390,000.00**
	Next 5 Years Capital Improvements		
W-A	SEE DETAILED CIP		
	Next 5 Years Capital Improvements Total=	**$**	**-**

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=	**$**	**-**

DCDD FY 2026
CAPITAL IMPROVEMENTS

GENERAL FUND BUDGET			
	Current FY Capital Improvements:		**Cost**
G-1	3 Computer replacements	$	9,000.00
	Current FY Capital Improvements Total=	**$**	**9,000.00**
	Next 5 Years Capital Improvements		
G-A	Office Carpet Replacement	$	10,000.00
G-B	Conference Room Chairs	$	4,000.00
G-C	Conference Room Furniture	$	6,000.00
	Next 5 Years Capital Improvements Total=	**$**	**20,000.00**

DCDD FY 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 2027
COUNTY TAX YEAR 2025

	PHASE $
MAINTENANCE ASSESSMENT	***467,505***
TRANSFERS IN	***0***
	0
TOTAL REVENUES	***467,505***
SUBTOTAL ADMIN. EXPENDITURES	***336,602***
SUBTOTAL MAINTENANCE EXPENDITURES	***78,000***
NON OPERATING REVENUE (EXPENSE)	52,903
TOTAL EXPENDITURES	***467,505***

	UNITS	DOLLARS	2026 $/UNIT	2024/25 $/UNIT
ADMINISTRATIVE ASSESSMENT PER UNIT- ALL UNITS-	3463	***$467,505***	**$135.00**	**$110.00**
PHASE I & II MAINTENANCE ASSESSMENT PER UNIT	3124	**$0**	**$0.00**	**$0.00**
PHASE III MAINTENANCE ASSESSMENT PER UNIT	339	$0	**$0.00**	**$0.00**
TOTAL EXPENSES		***$467,505***	**$135.00**	**$110.00**

	2026	2024/25
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)	**$467,505**
MAINTENANCE ASSESSMENT PER UNIT PHASES 1&2 ONLY (3098 units x assessment)	**$0**
TOTAL ACTUAL ASSESSMENT	**$467,505**

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	56000						
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	2027	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**

COMPLETED INSTALLATIONS

5	300 Camino Del Sol (Calle Del Sur)	2018
6	Camino Del Rey (Triplex)	2019
7	La Costa	2019
10	34 Island Estates Parkway	2021
15	Ocean Way South (Atlantic)	2021
16	Ocean Way North (Cinnamon Beach)	2021
18	Ocean Crest Way (C-5)	2021

C.

RESOLUTION 2026-05

A RESOLUTION ADOPTING THE FINAL GENERAL FUND BUDGET OF THE DUNES COMMUNITY DEVELOPMENT DISTRICT FOR FISCAL YEAR 2027

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

WHEREAS, the Board, at its meeting on May 8, 2026, approved said budget subject to possible modification thereof after consideration of same at a duly advertised public hearing; and

WHEREAS, a public hearing has been held on this 14th day of August, 2026, at which members of the general public were accorded the opportunity to speak prior to the adoption of the final General Fund Budget;

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

1. The General Fund Budget heretofore submitted to and approved by the Board is hereby adopted as the final General Fund Budget of the District.
2. A verified copy of said final General Fund Budget shall be attached as an exhibit to this Resolution in the District's "Official Record of Proceedings".

Adopted this 14th day of August, 2026.

Gary Crahan
Chairman

Gregory L. Peugh
Secretary

D.

RESOLUTION 2026-06

A RESOLUTION DETERMINING, ORDERING AND LEVYING A MAINTENANCE AND ADMINISTRATIVE ASSESSMENT, PURSUANT TO SECTION 190.021(3), FLORIDA STATUTES, IN ORDER TO MAINTAIN AND PRESERVE THE GENERAL FACILITIES OF THE DUNES COMMUNITY DEVELOPMENT DISTRICT

WHEREAS, the administration and maintenance of the District's General facilities in benefit all property within the District; and

WHEREAS, the Board of Supervisors finds and determines that it is necessary to levy an administrative and maintenance assessment, pursuant to the authority of Sections 190.011 and 190.021(3), Florida Statutes, in the amount of $135.00. The total amount raised by the levies is $467,505 in order to administer and maintain the general facilities of the District; and

WHEREAS, in that such maintenance is not for "original construction" as defined in 190.021(3) F.S., the District's Engineer has filed his report advising the maintenance assessment hereby levied shall be against only those lands within the District which are benefiting from such facilities, and shall be apportioned to each acre of land receiving benefit from the District's maintenance activity, in general conformance with the Engineer's Report dated August 1, 1989, which by reference is incorporated herein; and

WHEREAS, the Board has approved its budget and proposed assessment levies and has held a public hearing on the 14th day of August, 2026, in which members of the general public were accorded the opportunity to be heard on the budget and the proposed tax levies:

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

1. The final levy of an administrative and maintenance assessment shall be in the amount of $135.00. The total amount to be raised by the levies is $467,505 in order to administer and maintain the facilities within the District.

2. Said assessment is hereby apportioned and levied in the proportionate amount on each and every taxable unit receiving benefit from the District's administrative or maintenance activities. A taxable unit is a condominium, platted lot less than one acre, or fraction acre of land; taxable units in excess of one acre will be rounded to the nearest acre. The list of lands and

corresponding tax as contained in Exhibit “A” is hereby certified to the Flagler County Property Appraiser.

3. The District Manager is authorized and directed to cause a certified copy of this Resolution to be delivered to the Flagler County Property Appraiser not later than August 31, 2026 so that the total assessment hereby levied can be entered on the county tax rolls by said Appraiser and collected by the County Tax Collector, all as prescribed in Sections 190.011 and 190.021(3), Florida Statutes.

Adopted this 14th day of August, 2026.

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Gary Crahan
Chairman

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Gregory L. Peugh
Secretary

E.

RESOLUTION 2026-07

A RESOLUTION ADOPTING THE FINAL WATER AND SEWER BUDGETS OF THE DUNES COMMUNITY DEVELOPMENT DISTRICT FOR FISCAL YEAR 2027

WHEREAS, the District Manager has heretofore prepared and submitted to the Board, for approval, the District's proposed Water and Sewer Enterprise Fund Budget for the Fiscal Year 2027; and

WHEREAS, the Board, at its meeting on May 8, 2026, approved said budget subject to possible modification thereof after consideration of same at a duly advertised public hearing; and

WHEREAS, a public hearing has been held on this 14th day of August, 2026, at which members of the general public were accorded the opportunity to speak prior to the adoption of the final Water and Sewer Enterprise Fund Budget;

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

1. The Water and Sewer Enterprise Fund Budget heretofore submitted to and approved by the Board is hereby adopted as the final Water and Sewer Enterprise Fund Budget of the District.

2. A verified copy of said final Water and Sewer Enterprise Fund Budget shall be attached as an exhibit to this Resolution in the District's "Official Record of Proceedings".

Adopted this 14th day of August, 2026.

Gary Crahan
Chairman

Gregory L. Peugh
Secretary

F.

RESOLUTION 2026-08

A RESOLUTION ADOPTING THE FINAL BRIDGE ENTERPRISE BUDGET OF THE DUNES COMMUNITY DEVELOPMENT DISTRICT FOR FISCAL YEAR 2027

WHEREAS, the District Manager has heretofore prepared and submitted to the Board, for approval, the District's proposed Bridge Enterprise Fund Budget for the Fiscal Year 2027; and

WHEREAS, the Board, at its meeting on May 8, 2026, approved said budget subject to possible modification thereof after consideration of same at a duly advertised public hearing; and

WHEREAS, a public hearing has been held on this 14th day of August, 2026, at which members of the general public were accorded the opportunity to speak prior to the adoption of the final Bridge Enterprise Fund Budgets;

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

1. The Bridge Enterprise Fund Budget heretofore submitted to and approved by the Board is hereby adopted as the final Bridge Enterprise Fund Budget of the District.
2. A verified copy of said final Bridge Fund Budget shall be attached as an exhibit to this Resolution in the District's "Official Record of Proceedings".

Adopted this 14th day of August, 2026.

Gary Crahan
Chairman

Gregory L. Peugh
Secretary

G.

RESOLUTION 2026-09

A RESOLUTION ADOPTING THE FINAL STORMWATER ENTERPRISE BUDGET OF THE DUNES COMMUNITY DEVELOPMENT DISTRICT FOR FISCAL YEAR 2027

WHEREAS, the District Manager has heretofore prepared and submitted to the Board, for approval, the District's proposed Stormwater Enterprise Fund Budget for the Fiscal Year 2027; and

WHEREAS, the Board, at its meeting on May 8, 2026, approved said budget subject to possible modification thereof after consideration of same at a duly advertised public hearing; and

WHEREAS, a public hearing has been held on this 14th day of August, 2026, at which members of the general public were accorded the opportunity to speak prior to the adoption of the final Stormwater Enterprise Fund Budgets;

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

1. The Stormwater Enterprise Fund Budget heretofore submitted to and approved by the Board is hereby adopted as the final Stormwater Enterprise Fund Budget of the District.
2. A verified copy of said final Stormwater Fund Budget shall be attached as an exhibit to this Resolution in the District's "Official Record of Proceedings".

Adopted this 14th day of August, 2026.

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Gary Crahan
Chairman

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Gregory L. Peugh
Secretary

H.

RESOLUTION 2026-10

A RESOLUTION ADOPTING AMENDED SECTION 125 CAFÉTERIA PLAN FOR THE DUNES COMMUNITY DEVELOPMENT DISTRICT FOR FISCAL YEAR 2027

Whereas, the Dunes Community Development District (Employer) desires to offer its employees the opportunity to purchase insurance coverage of their choice with their pre-tax income;

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

1. The form of Amended Section 125 Cafeteria Plan effective October 1, 2026, presented to this meeting is hereby approved and adopted and that the District Manager is hereby authorized and directed to execute and deliver to the Administrator of the Plan one or more counterparts of the Plan.

2. The Administrator shall be instructed to take such actions that are deemed necessary and proper in order to implement the amended Plan, and to set up adequate accounting and administrative procedures to provide benefits under the Plan.

3. The District Manager shall act as soon as possible to notify the employees of the Employer of the adoption of the amended Plan by delivering to each employee a copy of the summary description of the Plan in the form of the Summary Plan Description.

Adopted this 14th day of August, 2026.

Gary Crahan
Chairman

Gregory L. Peugh
Secretary

I.

RESOLUTION 2026-11

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE DUNES COMMUNITY DEVELOPMENT DISTRICT ADOPTING A PROPOSED RATE SCHEDULE FOR WATER, WASTEWATER AND RECLAIMED WATER IN ACCORDANCE WITH CHAPTER 190 FLORIDA STATUTES; PROVIDING AN EFFECTIVE DATE.

WHEREAS, section 190.035 Florida Statutes authorizes the Board of Supervisors of a Community Development District to prescribe, fix, establish, and collect rates, rentals or other charges, and to revise same from time to time; and

WHEREAS, the Board of Supervisors of the Dunes Community Development District (the "District) has determined that it shall adopt this Resolution wherein a proposed rate schedule is established for the District; and

WHEREAS, the District has furnished notice of this Resolution as provided by law, and has also held a public hearing in accordance with the provisions of chapter 190 Florida Statutes;

WHEREAS, after due deliberation the Board of Supervisors has determined that the rates, fees or other charges set forth hereinafter are just and equitable and uniform for all users of the same class;

WHEREAS, the rate schedule referred to herein is attached as Exhibit "A" to this resolution and is fully incorporated herein;

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

1. The proposed rate schedule that is attached as Exhibit "A" to this resolution is hereby adopted as and is now established as the rate schedule for the specific user classes as set forth in the said rate schedule.

2. That portion of this resolution relating to user fees shall be effective immediately upon its adoption by the Board of Supervisors of the District and shall be applicable to all user fees paid on or after the 1st day of October 2026.

PASSED AND ADOPTED THIS 14th DAY OF AUGUST 2026.

____________________________	____________________________
Gregory L. Peugh Secretary	Gary Crahan Chairman

EXHIBIT A

SCHEDULE A

WATER, WASTEWATER AND EFFLUENT RATES AND CHARGES

Effective October 1, 2026

1. WATER SERVICE

a. Individually Metered Residential, Non-Residential and Fire Line By-Pass Accounts

Minimum Monthly Water Charge:	Water Service	Potable Irrigation Service [1]
Per Meter Size		
5/8 x 3/4 - inch	$ 22.75	$ 62.58
1 - inch	56.90	156.42
1-1/2 - inch	113.76	312.86
2 - inch	182.02	500.57
3 - inch	341.30	938.56
4 - inch	568.83	1,564.28
6 - inch	1,137.66	3,128.56
8 - inch	1,820.25	5,005.69

Water Commodity Rate [2]:	Tiered Consumption Ranges Shown in Gallons / Rates Shown Billed per 1,000 Gallons			
Tiered Commodity Ranges	Tier1	Tier 2	Tier 3	Tier 4
Per Individually Metered Accounts				
5/8 x 3/4 - inch	0 - 7,500	7,501 - 15,000	15,001 - 22,500	Above 22,500
1 - inch	0 - 19,000	19,001 - 38,000	38,001 - 56,000	Above 56,000
1-1/2 - inch	0 - 38,000	38,001 - 75,000	75,001 - 113,000	Above 113,000
2 - inch	0 - 60,000	60,001 - 120,000	120,001 - 180,000	Above 180,000
3 - inch	0 - 113,000	113,001 - 225,000	225,001 - 338,000	Above 338,000
4 - inch	0 - 188,000	188,001 - 375,000	375,001 - 563,000	Above 563,000
6 - inch	0 - 375,000	375,001 - 750,000	750,001 - 1,125,000	Above 1,125,000
8 - inch	0 - 600,000	600,001 - 1,200,000	1,200,001 - 1,800,000	Above 1,800,000
Water Service Commodity Rates	$ 3.18	$ 3.99	$ 5.08	$ 6.35

b. Master Metered Residential Accounts

Minimum Monthly Water Charge	
Per Dwelling Unit	$ 22.75

Water Commodity Rate [2]:	Tiered Consumption Ranges Shown in Gallons / Rates Shown Billed per 1,000 Gallons			
Tiered Commodity Ranges	Tier1	Tier 2	Tier 3	Tier 4
Per Master Metered Dwelling Unit [3]	0 - 7,500	7,501 - 15,000	15,001 - 22,500	Above 22,500
Water Service Commodity Rates	$ 3.18	$ 3.99	$ 5.08	$ 6.35

c. Combined Fire Line and Potable Water Accounts

Minimum Monthly Water Charge	
4 - inch	$ 182.02
Other Meter Sizes	Case by Case Basis

Water Commodity Rate	Tiered Consumption Ranges Shown in Gallons / Rates Shown Billed per 1,000 Gallons			
Tiered Commodity Ranges	Tier1	Tier 2	Tier 3	Tier 4
4 - inch	0 - 60,000	60,001 - 120,000	120,001 - 180,000	Above 180,000
Other Meter Sizes	Case by Case Basis			
Water Service Commodity Rates	$ 3.18	$ 3.99	$ 5.08	$ 6.35

Footnotes:

[1] Reflects customer accounts receiving water-only service.

[2] Water Commodity Rates vary per respective tier of metered water consumption and are billed per 1,000 gallons of metered water consumption.

[3] The tiered consumption ranges for Master Metered Residential accounts shall be equal to the number of dwelling units served times the allowance per tiered rate. Allowance does not apply to irrigation meters serving master metered multi-family connections.

SCHEDULE A

WATER, WASTEWATER AND EFFLUENT RATES AND CHARGES

Effective October 1, 2026

2. WASTEWATER SERVICE

a. All Residential Customers Including Master Metered Accounts		
Minimum Monthly Charge		
Per Dwelling Unit	$	22.75
Wastewater Service Commodity Rate		
Per 1,000 Gallons of Metered Potable Water	$	3.58
b. Non-Residential Accounts		
Minimum Monthly Charge		
Per Meter Size		
5/8 x 3/4 - inch	$	22.75
1 - inch		56.90
1-1/2 - inch		113.76
2 - inch		182.02
3 - inch		341.30
4 - inch		568.83
6 - inch		1,137.66
8 - inch		1,820.25
Wastewater Service Commodity Rate		
Per 1,000 Gallons of Metered Potable Water	$	5.03

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SCHEDULE A

WATER, WASTEWATER AND EFFLUENT RATES AND CHARGES

Effective October 1, 2026

3 EFFLUENT SERVICE [4]

a. Individually Metered Residential Accounts

Minimum Monthly Charge				
Per Lot	$ 22.75			
		Tiered Consumption Ranges Shown in Gallons		
Commodity Charge [5]	Irrigable Area (Acres)	Tier1	Tier 2	Tier 3
Per Lot Size				
Small Lot	0.00 - 0.25	0 - 9,000	9,001 - 14,000	Above 14,000
Medium Lot	0.25 - 0.66	0 - 21,000	21,001 - 32,000	Above 32,000
Large Lot	Above 0.66	0 - 52,000	52,001 -78,000	Above 78,000
Effluent Service Commodity Rate				
Per 1,000 Gallons of Metered Effluent Flow		$ 2.05	$ 3.08	$ 4.11

b. Master Metered Residential and Non-Residential Accounts

Minimum Monthly Charge				
5/8 - inch	$ 22.75			
5/8 x 3/4 - inch	$ 22.75			
3/4 - inch	$ 22.75			
1 - inch	56.90			
1-1/2 - inch	113.76			
2 - inch	182.02			
3 - inch	341.30			
4 - inch	568.83			
Above 4 - inch	Case by Case			
		Tiered Consumption Ranges Shown in Gallons		
Commodity Charge [5]	Irrigable Area (Acres)	Tier1	Tier 2	Tier 3
Per Irrigable Area Associated with Meter Size				
5/8 - inch	0.00 - 0.25	0 - 9,000	9,001 - 14,000	Above 14,000
5/8 x 3/4 - inch	0.25 - 0.66	0 - 21,000	21,001 - 32,000	Above 32,000
3/4 - inch / 1 - inch	0.66 - 1.50	0 - 52,000	52,001 -78,000	Above 78,000
1-1/2 - inch	1.50 - 2.65	0 - 104,000	104,001 - 156,000	Above 156,000
2 - inch	2.65 - 6.00	0 - 166,000	166,001 - 249,000	Above 249,000
3 - inch	6.00 - 7.50	0 - 312,000	312,001 - 468,000	Above 468,000
4 - inch	7.50 - 12.00	0 - 520,000	520,001 - 780,000	Above 780,000
Above 4 - inch	Above		Case by Case Basis	
Effluent Service Commodity Rate				
Per 1,000 Gallons of Metered Effluent Flow		$ 2.05	$ 3.08	$ 4.11

c. Golf Course Accounts

Minimum Monthly Charge				
Hammock Dunes Golf Course (HDGC)	$ 13,651.87			
Ocean Hammock Golf Course (OHGC)	7,326.43			
		Tiered Consumption Ranges Shown in Gallons		
Commodity Charge [5]	Irrigable Area (Acres)	Tier1	Tier 2	Tier 3
Per Identified Customer Account				
Hammock Dunes Golf Course (HDGC)	96.0	0 - 5,937,700	5,937,701 - 8,906,550	Above 8,906,550
Ocean Hammock Golf Course (OHGC)	124.0	0 - 7,670,000	7,670,001 - 11,504,000	Above 11,504,000
Effluent Service Commodity Rate				
Per 1,000 Gallons of Metered Effluent Flow		$ 0.78	$ 1.10	$ 1.68

Footnotes:

[4] Effluent service is provided based upon the irrigable area identified by the customer. Appropriate meter sizes are shown in order to provide service to the respective irrigable area service requirement.

[5] Effluent Commodity Rates are billed per 1,000 gallons of metered effluent flow and vary per allotted tier of consumption as identified.

SCHEDULE A

WATER, WASTEWATER AND EFFLUENT RATES AND CHARGES

Effective October 1, 2026

4 SYSTEM CAPACITY FEES AND OTHER MISCELLANEOUS CHARGES

a. System Capacity Fees	Water System	Wastewater System	Effluent System
Fee per ERC / EIC [6]	$ 3,883.00	$ 2,231.00	$ 3,002.00
Recognized Level of Service (Gallons per Day)	250	225	850
Fee per Gallon	$ 15.53	$ 9.91	$ 3.54

b. Monthly Stand-By Charges per ERC / EIC [6]	Water System	Wastewater System	Effluent System
Phase I	$ 23.97	$ 15.44	$ 11.65
Phase II - Schedule C Properties	$ 6.92	$ 7.07	$ 5.29

c. Water Meter Tap Charge:	
3/4 - inch	$ 1,199.00
1 - inch or Greater	Actual Cost/no less than 3/4 inch

d. Meter Installation	Water Meter	Effluent Meter
3/4 - inch	$ 1,199.00	$ 959.00
1 - inch or Greater	Actual Cost/No less than 3/4 inch [7]	Actual Cost/No less than 3/4 inch [7]

e. Meter Test	
5/8 x 3/4 and 1 - inch Meters	$ 240.00
1-1/2 and 2 - inch Meters	360.00
Over Compound and Over 2 - inch Meters	Actual Cost/No less than 2" cost

f. Connection Fees (Only Applicable to Phase 1)	Water System	Wastewater System	Effluent System
Single or Multi-Family Residential Per Unit or ERC or EIC	$ 1,750.00	$ 1,750.00	$ 1,000.00
Non-Residential Per ERC or EIC Equivalent	$ 1,750.00	$ 1,750.00	$ 1,000.00

g. Other Miscellaneous Charges and Fees		
Turn On, Turn Off, Premise Visit, Transfer Service and Reconnect (business hours) - Per Occurrence	$ 120.00	
Reconnect (after hours) - Per Occurrence	240.00	
Unauthorized Connection or Use (Section 12)	$250.00 for First Incident,	$500.00 for Second and Each Subsequent Incident
Late Payment	15.00	
Back-Flow Prevention Devise	143.00	or Actual Cost Whichever is Greater
Back-Flow Preventer (Annual Inspection)	120.00	
Fire System Maintenance (Per Fire Hydrant)	300.00	
Returned Check	Max Allowed by Law	
Account Suspension	120.00	
Fire Flow Test	360.00	
Hydrant Meter Deposit	500.00	
Neptune Antennas Potable	50.00	
Neptune Antennas Irrigation	50.00	

h. Permit Review Fees			
Water Distribution Systems			
Mains 6 - inch or smaller (Minimum $250)	$0.10 / linear ft.		
Mains 6 - inch or larger (Minimum $250)	$0.10 / linear ft.		
Wastewater Collection Systems			
Gravity and Force Mains	$0.10 / linear ft.		
Manholes	20.00		
Pump Station and Lift Station Wet wells	100.00		
Motors (Per Horsepower)		Motors (Per Horsepower)	
0.0 to 5.0	$ 500.00	45.0 to 64.9	$ 500.00
5.1 to 14.9	500.00	65.0 to 124.9	500.00
15.0 to 44.9	500.00	125.0 to 199.9	500.00
		200.0 and Greater	500.00

Footnotes:

[6] ERC = Equivalent Residential Connection
EIC = Equivalent Irrigation Connection

[7] Actual Cost plus a System Contribution multiplied by the number of ERCs or EICs associated with the meter

SCHEDULE A

WATER, WASTEWATER AND EFFLUENT RATES AND CHARGES

5 ANNUAL ADJUSTMENT FOR INFLATION

By June 1 of each year, the District Manager shall examine the U.S. Bureau of Labor Statistics Consumer Price Index For All Urban Consumers, U.S. City Average (1967 = 100), or such other official U.S. Government Consumer Price Index which is most nearly equivalent in the event this index is discontinued (the "CPI"). The District Manager shall determine whether the CPI has experienced a percentage change from the previous June 1. The District Manager shall make a recommendation to the Board regarding the adjustment of the District's Rate Schedule, as defined above, by the percentage change in the CPI, provided that such adjustment shall not exceed three percent (3%) annually, and the Board shall consider such recommendation at a public hearing upon 10 days published notice.

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SCHEDULE B

WATER, WASTEWATER AND EFFLUENT RATES - CONTRIBUTED PROPERTY

This schedule shall apply to those areas of the District identified in the attached legal description and also to the properties identified by address in Schedule C. The District has been provided the costs sewer, water and effluent irrigation capacity by agreements with the developers of those areas dated February 12, 1999 with Northshore Hammock, L.P.; February 12, 1999, with Lowe Ocean Hammock, Ltd; and October 16, 2002, with H.D. Associates, L.P.

For the service contemplated by those agreements, the rates, fees and charges contained in Schedule A shall apply with the exception of the following:

1. Connection Fees: There shall be no connection fee for water, wastewater or effluent applicable for the ERCs and EICs contemplated in those agreements for Ocean Hammock or Hammock Beach. Properties identified in Schedule C shall pay the same Connection Fees as Phase I Hammock Dunes.

2. Standby Fees: Monthly Standby charges shall apply to a specific area upon the dedication of the lines or other facilities serving a subdivision or area. The Standby charges set in this schedule are designed to recover costs associated with the overall maintenance and operation of the District's utility system, but not the costs of construction or financing of that system. These rates are subject to change pursuant to action of the Board.

Water	$	5.27
Wastewater	$	5.39
Effluent	$	4.03

3. All other rates, fees, and charges contained in Schedule A shall apply, including but not limited to minimum monthly and commodity charges, meter fees, late charges and enforcement costs, permit review fees and pass through charges except that the minimum monthly charge for the Ocean Hammock Golf Club shall be as per Schedule A. To the extent the District amends Schedule A, such amendments of applicable rates shall be automatically applied to service provided under this Schedule B.

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SCHEDULE C

All Single Family Residential lots located on Calle del Sur starting at number 31 Calle del Sur and ending at 115 Calle del Sur including odd numbered lots only.

All Single Family Residential lots located on North Ocean Shore Blvd. starting at number 3709 North Ocean Shore Blvd. and ending at 3931 North Ocean Shore Blvd. including odd numbered lots only.

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SCHEDULE D

STORMWATER UTILITY FEES

Effective January 1, 2022
Adopted October 8, 2021

1. STORMWATER SERVICE

a. All[1] Residential Dwelling Units Including Master Metered Accounts			
Minimum Monthly Administrative Charge			
Per Dwelling Unit	$	5.00	
Stormwater Service Charge[2]			
Per Dwelling Unit	$	10.00	
b. Non-Residential Accounts			
Monthly Charge			
Per Equivalent Residential Unit[3]	$	15.00	/ERU

Footnotes:
[1] Residents of Yacht Harbor receive no stormwater services from the District and will therefore not be charged any fees
[2] Residents of Island Estates receive basic stormwater services from the District and will therefore only be charged the base monthly administrative charge to representing the community-wide benefits received by all residents of the District
[3] By ordinance, the Equivalent Residential Unit is defined as 3,320 square feet of impervious area on a property

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J.

- 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. COI was received and a PO was issued to Central Florida Liftstations. All shop drawings have been reviewed and approved. Construction activities are scheduled to begin later this month. Notifications will be provided to the HDOA and IE residents a week prior to construction.

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. Staff are continuing to move forward with the project as it is currently included in the FY 2027 Water & Wastewater Budget. PO for engineering services and Xylem pumps and panels will be issued in October.

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

The Board approved a Task Order submitted by CDM Smith in June 2025, in the amount of $250,750, for professional engineering services to prepare final plans, contract and permitting documents, and perform bidding services support for the replacement of the existing water treatment plant RO membrane feed pumps. The project includes selection and implementation of variable frequency drives (VFD) and additional electrical upgrades and modifications to support the pump replacements. The project also includes selecting a pump assembly that can be used interchangeably will all 4 RO skids to promote efficiency and reliability with regards to spare pump assembly and components. Key design considerations discussed were related to pump type selection and evaluation parameters, VFD types and placement options, HVAC considerations for equipment and operations staff, maintenance and operations impact during construction, instrumentation and controls equipment, and schedule. Staff received 30% Design Phase submittal on 12.11.25. Operation staff attended plant visit for Afton pump option used in similar RO application in Oldsmar, FL on 12.17.25. Afton pump is found to be a desirable option for use at the DCDD plant facilities. Reviewed 30% design report and plans with consultant during meeting on 1.07.2026. Staff received quotations for a couple of options for additional operator office components ranging between $20,000 - $40,000 dependent upon various wall configurations and ceiling load capabilities. Received 60% preliminary design plans and specifications on 12.12.26. Plans review meeting with consultant held on 3.6.26. Received 90% Plans and 60% design review meeting minutes on 3.30.2026 that included comments discussed and incorporated into updated plans set. Staff reviewed 90% Plans and Specifications and held review meeting with design consultant team on 4.21.26. FDEP permit application prepared and submitted to FDEP 4.27.26. Staff received 100% Plans and Specifications on 5.10.2026 and the final plans review meeting was held on 6.8.2026. FDEP provided Engineer and District minor permit review comments. Bid documents are being finalized, and the project is anticipated to be advertised for construction upon receipt of the FDEP permit.

Stormwater Cleaning & Inspection Program

Staff met to review and prioritize the District's stormwater collection system for development of a comprehensive five-year Stormwater Cleaning and Inspection Program. The proposed program will establish a proactive asset management approach focused on maintaining hydraulic capacity, reducing flood risk, and extending the service life of the District's stormwater infrastructure.

A priority map has been prepared identifying the recommended inspection and cleaning areas to be completed over the next five fiscal years. The prioritization was developed based on known operational concerns, system criticality, and maintenance history.

Cleaning and inspection costs are expected to vary depending on pipe diameter, sediment accumulation, accessibility, and individual pipe segment lengths. Based on current market pricing, anticipated costs generally range from $10 to $20 per linear foot for combined cleaning and inspection services.

A Request for Proposals (RFP) for continuing stormwater cleaning and inspection services will be finalized. The proposed FY 2027 implementation budget is approximately $50,000, with future annual budgets refined based on inspection findings and the condition assessment of the system.

Water / Wastewater / Stormwater / CUP Regulatory Activities

FDEP completed the District's tri-annual wastewater treatment facility compliance inspection on 7.30.2026. The inspection concluded with only two minor compliance issues identified. One was Total Suspended Solids exceedances and the other was the Standard Operating Procedure for calibration of the chlorine lab equipment.

Emergency Force Main Repair – FDOT A1A / Camino Del Mar Pkwy Intersection

On July 22, 2026, the FDOT contractor performing intersection improvements at A1A and Camino Del Mar Parkway struck the District's sanitary sewer force main while installing a strain pole to a depth of approximately 16 feet. The contractor did not notify the District of the strike. District staff first learned of the incident on July 23 at 8:30 a.m. from Palm Coast Utility operations staff, responded immediately, and isolated the break by 9:30 a.m. Atlantic Pipe Services and Flagler Septic were engaged to perform emergency bypass pumping from the two Yacht Harbor lift stations while permanent repairs were made.

The repair was complicated and made more costly by the depth of the force main, presence of coquina, a congested right-of-way, and the contractor's decision to leave the strain pole installed directly on top of the damaged main rather than stopping work. District staff performed water, sewer, and reclaimed water locates prior to the contractor's work to the best extent possible.

District staff and counsel are compiling documentation — including locate records, site photographs, timeline of notification, and repair costs — to pursue recovery from FDOT and its contractor.

K.

FISCAL YEAR 2026 TOLL REVENUES

	REVENUES						VEHICLES TRIPS						$/VEHICLE
MONTH	CASH	BRIDGE PASS	% CASH/ BPASS	TOTAL MONTHLY COLLECTIONS	PREVIOUS YEAR COLLECTIONS	% CHANGE FROM PRIOR YEAR	TOTAL	PREVIOUS YEAR VEHICLES	% CHANGE FROM PRIOR YEAR	CASH	BRIDGE PASS	TURN ARND/ VIOLATION/ EMPLOYEE	
OCTOBER 2025	$ 90,911.00	$ 115,408.75	78.77%	$ 206,319.75	$ 170,854.75	20.76%	182,353	167,744	8.71%	29,575	149,700	3,078	$ 1.131431
NOVEMBER 2025	$ 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	$ 123,107.00	$ 113,775.00	108.20%	$ 236,882.00	$ 236,329.50	0.23%	191,043	188,665	1.26%	40,338	147,427	3,278	$ 1.239941
JULY 2026	$ 133,431.00	$ 115,778.25	115.25%	$ 249,209.25	$ 250,008.75	-0.32%	197,252	196,371	0.45%	43,785	150,060	3,407	$ 1.263405
AUGUST 2026					$ 218,278.25	-100.00%	0	182,421	-100.00%				
SEPTEMBER 2026					$ 188,696.50	-100.00%	0	167,118	-100.00%				
					$ 2,629,062.00			**2,243,961**					
TOTALS=	**$ 1,065,952.00**	**$ 1,170,892.00**		**$ 2,236,844.00**			**1,904,378**			**348,801**	**1,523,487**	**32,090**	
PERCENT OF TOTAL=	**47.7%**	**52.3%**		**Previous YTD=**	**$ 2,222,087.25**	**Previous YTD=**		**1,894,422**		**18.3%**	**80.0%**	**1.7%**	
				Increase/Decrease %=	0.66%	**Increase/Decrease %=**		0.53%					
CURRENT FY AVERAGES=	**$ 106,595.20**	**$ 117,089.20**	**90.87%**	**$ 223,684.40**			**158,698**			**34,880**	**152,349**	**3,209**	**$ 1.1727**
12 MONTH PROJECTION=	**$ 1,279,142.40**	**$ 1,405,070.40**		**$ 2,646,521.45**			**1,904,378**			**418,561**	**1,828,184**	**38,508**	
JULY 2025	$ 134,727.00	$ 115,281.75	116.87%	$ 250,008.75	$ 208,031.99	20.18%	196,371	195,302	0.55%	44,002	149,034	3,335	$ 1.273145
FY 26 BUDGETED PROJECTION=	$ 2,725,000												
	12345	=Revised number											

L.

DUNES COMMUNITY DEVELOPMENT DISTRICT
FY 2026 ADDITIONAL BUDGET ITEMS

ITEM	AUTHORIZED EXPENDITURES	GENERAL	BRIDGE	W&S	STORMWATER	TOTAL	CLASSIFICATION	BOARD MEETING AUTHORIZED/DISCUSSED	NOTES
				FUND CLASSIFICATION					
1	European Village Temporary Fencing		$ 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		$ 49,370.00	Capital	5/8/2026	Motor Shaft broke
17	Two Prominent Chemical Pumps			$ 7,294.52		$ 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		$ 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				$ 4,983.60	O&M	5/8/2026	Replaced Landscape due to freeze
21	Oak Tree Fertilize Hammock Dunes Parkway		$ 15,250.00			$ 15,250.00	O&M	6/12/2026	
22	Moss Removed Hammock Dunes Parkway		$ 500.00			$ 500.00	O&M	6/12/2026	
23	Plants Replaced on Hammock Dunes Parkway		$ 8,250.00			$ 8,250.00	O&M	6/12/2026	
24	42 Oak View Circle Storm Drain Cleaning				$ 5,310.00	$ 5,310.00	O&M	6/12/2026	
25	McKim and Creed SBR Allen Bradley Panel View Replacement			$ 4,100.00		$ 4,100.00	Capital	6/12/2026	WWTP O&M account
26	Hammock Dunes Pkwy/I.E Storm Drain Cleaning				$17,798.35	$ 17,798.35	O&M	7/10/2026	
	SUB-TOTALS=	**$ 4,983.60**	**$ 42,050.00**	**$ 213,940.67**	**$ 28,258.35**	**$ 289,232.62**			
	UPCOMING ITEMS								
i.	FDOT Subcontractor Damaged Forcemain			TBD		$ -			
ii.						$ -			
						$ -			
	SUB-TOTALS=	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**			
	GRAND TOTAL ALL IDENTIFIED ITEMS=	**$ 4,983.60**	**$ 42,050.00**	**$ 213,940.67**	**$ 28,258.35**	**$ 289,232.62**			
	POTENTIALLY ABSORBABLE WITH EXISTING BUDGET								
A									
B									
	SUB-TOTALS=	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**			

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M.

Dunes

Community Development District

Unaudited Financial Reporting

June 30, 2026

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DUNES COMMUNITY DEVELOPMENT DISTRICT

BALANCE SHEET

June 30, 2026

	General Fund
ASSETS:	
Cash	$11,895
Investments-Raymond James	$32,220
Investments-SBA	$137,615
Prepaids	$7,002
TOTAL ASSETS	**$188,732**
LIABILITIES AND FUND BALANCES:	
Liabilities:	
Due to Other Funds	$26,484
TOTAL LIABILITIES	**$26,484**
Fund Balances:	
Nonspendable:	
Prepaids	$7,002
Unassigned	$155,246
TOTAL FUND BALANCES	**$162,248**
TOTAL LIABILITIES & FUND BALANCE	**$188,732**

DUNES COMMUNITY DEVELOPMENT DISTRICT

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the Period Ended June 30, 2026

EXPENSE CODE	DESCRIPTION	GENERAL FUND BUDGET	PRORATED BUDGET THRU 06/30/26	ACTUAL THRU 06/30/26	VARIANCE
REVENUES:					
001.300.31900.10000	Maintenance Taxes	$464,265	$464,265	$464,291	$26
001.300.36100.11000	Interest Income	$3,482	$2,612	$3,248	$636
TOTAL REVENUES		**$467,747**	**$466,877**	**$467,539**	**$663**
EXPENDITURES:					
Administrative					
001.310.51300.11000	Supervisor Fees	$14,000	$10,500	$8,600	$1,900
001.310.51300.21000	FICA Expense	$1,071	$803	$658	$145
001.310.51300.31100	Engineering/Software Services	$15,000	$11,250	$7,052	$4,198
001.310.51300.31500	Attorney	$25,000	$18,750	$24,793	($6,043)
001.310.51300.32000	Collection Fees/Payment Discount	$21,000	$21,000	$25,289	($4,289)
001.310.51300.32200	Annual Audit	$3,655	$3,655	$3,485	$170
001.310.51300.34000	Management Fees	$10,627	$7,970	$7,970	$0
001.310.51300.35100	Computer Time	$2,000	$1,500	$1,500	($0)
001.310.51300.40000	Travel Expenses	$1,000	$750	$447	$303
001.310.51300.42000	Postage & Express Mail	$5,000	$3,750	$2,894	$856
001.310.51300.42500	Printing	$2,500	$1,875	$1,067	$808
001.310.51300.45000	Insurance	$33,659	$25,244	$21,007	$4,238
001.310.51300.48000	Advertising Legal & Other	$2,000	$1,500	$160	$1,340
001.310.51300.49000	Bank Charges	$1,000	$750	$264	$486
001.310.51300.49100	Contingencies	$9,000	$6,750	$6,949	($199)
001.310.51300.51000	Office Supplies	$2,000	$1,500	$482	$1,018
001.310.51300.54000	Dues, Licenses & Subscriptions	$1,000	$750	$195	$555
001.320.53800.12000	Salaries	$127,368	$97,975	$97,384	$591
001.320.53800.12100	Consulting Fees	$1,500	$1,125	$0	$1,125
001.320.53800.21000	FICA Taxes	$11,807	$9,082	$7,154	$1,928
001.320.53800.22000	Pension Expense	$12,737	$9,798	$10,421	($623)
001.320.53800.23000	Health Insurance Benefits	$16,526	$12,394	$15,079	($2,685)
001.320.53800.24000	Workers Comp Insurance	$1,871	$1,403	$2,036	($633)
001.320.53800.64000	Capital Improvements	$35,000	$33,061	$33,061	$0
TOTAL ADMINISTRATIVE		**$356,321**	**$283,137**	**$277,948**	**$5,189**
General System Maintenance					
001.320.53800.46200	Landscaping	$40,000	$30,000	$21,412	$8,588
001.320.53800.46000	Building Maintenance	$35,000	$26,250	$24,363	$1,887
001.320.53800.46300	Tree & Shrub Removal	$2,500	$1,875	$0	$1,875
001.320.53800.49300	R&R-Equipment	$500	$375	$0	$375
TOTAL GENERAL SYSTEM MAINTENANCE		**$78,000**	**$58,500**	**$45,774**	**$12,726**
TOTAL EXPENDITURES		**$434,321**	**$341,637**	**$323,722**	**$17,915**
Excess (deficiency) of revenues over (under) expenditures		**$33,426**	**$125,240**	**$143,817**	**$18,577**
Other Financing Sources/(Uses)					
001.300.36900.10200	Non-Operating Revenue	($33,426)	($25,070)	$0	$25,070
TOTAL OTHER FINANCING SOURCES/(USES)		**($33,426)**	**($25,070)**	**$0**	**$25,070**
Net change in fund balance		**$0**	**$100,170**	**$143,817**	**$43,647**
FUND BALANCE - BEGINNING		$0		**$18,431**	
FUND BALANCE - ENDING		**$0**		**$162,248**	

DUNES COMMUNITY DEVELOPMENT DISTRICT

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the Period Ended June 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	$3,885	$4,492	$0	$0	$0	$464,291
001.300.36100.11000	Interest Income	$155	$105	$125	$198	$216	$664	$624	$630	$531	$0	$0	$0	$3,248
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**	**$4,515**	**$5,023**	**$0**	**$0**	**$0**	**$467,539**
EXPENDITURES:														
Administrative														
001.310.51300.11000	Supervisor Fees	$1,000	$1,000	$800	$1,000	$1,000	$1,000	$1,000	$800	$1,000	$0	$0	$0	$8,600
001.310.51300.21000	FICA Expense	$77	$77	$61	$77	$77	$77	$77	$61	$77	$0	$0	$0	$658
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	$229	$686	$0	$0	$0	$24,793
001.310.51300.32000	Collection Fees/Payment Discount	$0	$6,094	$17,184	$1,337	$441	$217	$160	($37)	($108)	$0	$0	$0	$25,289
001.310.51300.32200	Annual Audit	$0	$0	$85	$0	$170	$0	$85	$850	$2,295	$0	$0	$0	$3,485
001.310.51300.34000	Management Fees	$886	$886	$886	$886	$886	$886	$886	$886	$886	$0	$0	$0	$7,970
001.310.51300.35100	Computer Time	$167	$167	$167	$167	$167	$167	$167	$167	$167	$0	$0	$0	$1,500
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	$390	$353	$0	$0	$0	$2,894
001.310.51300.42500	Printing	$164	$117	$104	$175	$0	$95	$22	$261	$128	$0	$0	$0	$1,067
001.310.51300.45000	Insurance	$2,370	$2,334	$2,334	$2,334	$2,334	$2,334	$2,299	$2,334	$2,334	$0	$0	$0	$21,007
001.310.51300.48000	Advertising Legal & Other	$0	$37	$0	$0	$31	$67	$0	$0	$25	$0	$0	$0	$160
001.310.51300.49000	Bank Charges	$54	$34	$55	$0	$0	$0	$38	$41	$43	$0	$0	$0	$264
001.310.51300.49100	Contingencies	$823	$725	$725	$745	$786	$786	$786	$932	$640	$0	$0	$0	$6,949
001.310.51300.51000	Office Supplies	$201	$11	$191	$0	$0	$0	$47	$32	$0	$0	$0	$0	$482
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	$14,495	$10,485	$0	$0	$0	$97,384
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	$1,104	$798	$0	$0	$0	$7,154
001.320.53800.22000	Pension Expense	$918	$919	$1,175	$916	$927	$941	$2,250	$1,421	$954	$0	$0	$0	$10,421
001.320.53800.23000	Health Insurance Benefits	$1,484	$1,494	$1,494	$2,019	$1,720	$1,717	$1,717	$1,717	$1,717	$0	$0	$0	$15,079
001.320.53800.24000	Workers Comp Insurance	$533	$178	$178	$178	$178	$261	$178	$178	$178	$0	$0	$0	$2,036
001.320.53800.64000	Capital Improvements	$0	$0	$15,153	$15,153	$0	$0	$0	$2,756	$0	$0	$0	$0	$33,061
TOTAL ADMINISTRATIVE		**$20,208**	**$36,225**	**$58,634**	**$43,193**	**$22,111**	**$24,013**	**$22,289**	**$28,617**	**$22,657**	**$0**	**$0**	**$0**	**$277,948**
General System Maintenance														
001.320.53800.46200	Landscaping	$1,800	$1,800	$1,800	$1,800	$1,800	$1,878	$6,934	$3,600	$0	$0	$0	$0	$21,412
001.320.53800.46000	Building Maintenance	$3,927	$3,311	$2,207	$2,512	$2,415	$1,987	$2,987	$2,292	$2,725	$0	$0	$0	$24,363
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**	**$5,892**	**$2,725**	**$0**	**$0**	**$0**	**$45,774**
TOTAL EXPENDITURES		**$25,935**	**$41,336**	**$62,641**	**$47,505**	**$26,326**	**$27,878**	**$32,210**	**$34,509**	**$25,383**	**$0**	**$0**	**$0**	**$323,722**
Excess (deficiency) of revenues over (under) expenditures		**($25,780)**	**$61,704**	**$228,826**	**($19,062)**	**($14,092)**	**($18,128)**	**($19,297)**	**($29,994)**	**($20,360)**	**$0**	**$0**	**$0**	**$143,817**
Other Financing Sources/(Uses)														
001.300.38100.10000	Interfund Transfer	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
001.320.53800.64000	Maintenance Reserves	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
TOTAL OTHER FINANCING SOURCES/(USES)		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Net change in fund balance		**($25,780)**	**$61,704**	**$228,826**	**($19,062)**	**($14,092)**	**($18,128)**	**($19,297)**	**($29,994)**	**($20,360)**	**$0**	**$0**	**$0**	**$143,817**

DUNES COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF NET POSITION - PROPRIETARY FUNDS

June 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	$473,921	$225,087	$101,594	$800,602
Cash - On Hand	---	$2,800	---	$2,800
Petty Cash	---	$3,270	---	$3,270
Investments:				
State Board - Surplus Funds	$354,529	$257,961	$460,729	$1,073,218
Raymond James - Enhanced Savings	$2,371,207	$1,718,228	$343,475	$4,432,910
Raymond James - Certificate of Deposit	---	$8,104,479	---	$8,104,479
Raymond James - Money Market Sweep	$625	$0	---	$625
Receivables				
Utility Billing	$480,791	---	---	$480,791
Utility Billing-Unbilled AR	$194,500	---	---	$194,500
FSA Receivable	---	$24,027	---	$24,027
Due from Other Sources	$0	---	---	$0
Due from Other Funds	$1,641	$244,141	$39,713	$285,495
Noncurrent Assets:				
Prepaids	$38,512	$35,011	$7,002	$80,525
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)	---	$3,497,095	---	$3,497,095
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	**$29,627,654**	**$20,651,367**	**$952,513**	**$51,231,533**
LIABILITIES:				
Current Liabilities:				
Accounts Payable	$140,868	$16,698	$20,275	$177,842
Due to Other	---	---	---	$0
Due to Other Funds	$238,469	---	$20,543	$259,012
Due to Pension Fund	---	---	---	$0
Accrued Wages Payable	---	---	---	$0
Noncurrent Liabilities:				
Unearned Revenue	---	---	---	$0
Utility Deposits	$0	---	---	$0
Customer Refunds Due	$0	---	---	$0
Prepaid Connection Fees	$604,653	---	---	$604,653
Deferred Toll Revenue	---	$569,288	---	$569,288
TOTAL LIABILITIES	**$983,990**	**$585,986**	**$40,818**	**$1,610,794**
NET POSITION				
Net Invested in Capital Assets	$25,710,928	$10,036,363	$0	$35,747,290
Restricted for Renewal and Replaccement	$2,532,736	$9,779,018	$0	$12,311,754
Unrestricted	$400,000	$250,000	$911,695	$1,561,695
TOTAL NET POSITION	**$28,643,664**	**$20,065,380**	**$911,695**	**$49,620,739**

DUNES COMMUNITY DEVELOPMENT DISTRICT
Water and Sewer Fund-Proprietary Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Period Ended June 30, 2026

EXPENDITURE CODE	DESCRIPTION	WATER/SEWER FUND BUDGET	PRORATED BUDGET THRU 06/30/26	ACTUAL THRU 06/30/26	VARIANCE
OPERATING REVENUES:					
041.300.34300.30000	Water Revenue	$1,432,225	$1,040,794	$994,611	($46,184)
041.300.34300.50000	Sewer Revenue	$1,194,059	$867,720	$889,084	$21,364
041.300.34300.76000	Irrigation/Effluent	$2,277,799	$1,655,271	$1,625,573	($29,698)
041.300.34300.10000	Meter Fees	$25,000	$18,750	$30,369	$11,619
041.300.34300.10100	Connection Fees - W, S & I (75 units)	$23,000	$18,750	$32,000	$13,250
041.300.36900.10000	CPC Effluent Agreement	$72,000	$54,000	$0	($54,000)
041.300.34900.10200	Backflow Preventor/Misc.	$2,504	$1,878	$2,227	$349
041.300.36900.10000	Misc. Income / Penalty	$20,000	$15,000	$18,922	$3,922
TOTAL OPERATING REVENUES		**$5,046,588**	**$3,672,163**	**$3,592,786**	**($79,377)**
OPERATING EXPENSES					
Administrative					
041.310.51300.31100	Engineering	$50,000	$37,500	$0	$37,500
041.310.51300.31500	Attorney	$10,000	$7,500	$1,973	$5,527
041.310.51300.32200	Annual Audit	$8,170	$8,170	$7,790	$380
041.310.51300.34000	Management Fees	$23,755	$17,816	$17,816	$0
041.310.51300.40000	Travel Expenses	$16,000	$12,000	$9,615	$2,385
041.310.51300.42000	Postage & Express Mail	$4,000	$3,000	$3,487	($487)
041.310.51300.42500	Printing & Mailing Utility Bills	$15,000	$11,250	$11,018	$232
041.310.51300.48000	Advertising Legal & Other	$3,000	$2,250	$2,566	($316)
041.310.51300.49000	Bank Charges	$1,000	$750	$820	($70)
041.310.51300.49100	Contingencies	$7,000	$5,250	$3,690	$1,560
041.310.51300.51000	Office Supplies and Equipment	$13,000	$9,750	$9,728	$22
041.310.51300.54000	Dues, Licenses & Subscriptions	$15,000	$11,250	$10,774	$476
041.310.51300.54200	Permits Fees WTP & WWTP	$8,000	$6,000	$4,600	$1,400
041.310.51300.55000	Land Leases & Easement Fees	$14,000	$10,500	$50	$10,450
041.310.53600.12000	Salaries, including Overtime	$1,133,760	$850,320	$854,179	($3,859)
041.310.53600.12100	Consulting Fees	$1,500	$1,125	$0	$1,125
041.310.53600.21000	FICA Taxes	$104,194	$78,145	$62,976	$15,169
041.310.53600.22000	Pension Plan	$113,376	$85,032	$73,022	$12,010
041.310.53600.23000	Insurance Benefits (Medical)	$147,104	$110,328	$122,245	($11,917)
041.310.53600.24000	Workers Compensation Insurance	$16,653	$12,490	$18,110	($5,620)
041.310.53600.25000	Unemployment Benefits	$500	$375	$0	$375
041.310.53600.25000	Bad Debt Expense	$500	$375	$107	$268
041.310.53600.41000	Telephone	$62,000	$46,500	$41,060	$5,440
041.310.53600.41002	Payment Processing Service	$18,000	$13,500	$14,915	($1,415)
041.310.53600.44000	Equipment Rentals & Leases	$10,000	$7,500	$6,865	$635
041.310.53600.45000	Insurance	$185,125	$138,844	$115,537	$23,307
041.310.53600.46100	Repair and Maintenance for Vehicles	$20,000	$15,000	$16,983	($1,983)
041.310.53600.52000	Supplies/Equipment General	$4,000	$3,000	$2,482	$518
041.310.53600.52010	Tools	$20,000	$15,000	$3,617	$11,383
041.310.53600.52055	Uniforms/Supplies/Services	$16,000	$16,000	$16,587	($587)
041.310.53600.52100	Fuel for Vehicles	$4,000	$3,000	$9,401	($6,401)
041.310.53600.54100	Training & Travel Expenses	$6,000	$4,500	$3,424	$1,076
TOTAL ADMINISTRATIVE		**$2,050,637**	**$1,544,020**	**$1,445,437**	**$98,583**

DUNES COMMUNITY DEVELOPMENT DISTRICT

Water and Sewer Fund-Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended June 30, 2026

EXPENDITURE CODE	DESCRIPTION	WATER/SEWER FUND BUDGET	PRORATED BUDGET THRU 06/30/26	ACTUAL THRU 06/30/26	VARIANCE
Water System					
041.320.53600.34800	Water Quality Testing	$25,000	$18,750	$18,769	($19)
041.320.53600.43000	Electric	$149,000	$111,750	$106,835	$4,915
041.320.53600.43100	Bulk Water Purchases	$20,000	$15,000	$63	$14,937
041.320.53600.44000	Equipment Rentals & Leases	$500	$375	$0	$375
041.320.53600.46000	Plant Maintenance Repair and Equipment	$260,000	$195,000	$176,286	$18,714
041.320.53600.46050	Distribution System Maintenance Repair and Equip.	$50,000	$37,500	$27,436	$10,064
041.320.53600.52000	Plant Operating Supplies	$23,000	$17,250	$13,673	$3,577
041.320.53600.52200	Chlorine & Other Chemicals	$385,250	$288,938	$278,694	$10,243
041.320.53600.61000	Meters New & Replacement	$60,000	$45,000	$66,977	($21,977)
TOTAL WATER SYSTEM		**$972,750**	**$729,563**	**$688,732**	**$40,830**
Sewer System					
041.330.53600.34800	Water Quality Testing	$28,000	$21,000	$16,152	$4,848
041.330.53600.34900	Sludge Disposal	$190,000	$142,500	$77,636	$64,864
041.330.53600.43000	Electric	$115,000	$86,250	$57,573	$28,677
041.330.53600.44000	Equipment Rentals & Leases	$500	$375	$0	$375
041.330.53600.46000	Plant Maintenance Repair and Equipment	$190,000	$142,500	$164,142	($21,642)
041.330.53600.46050	Collection System Maintenance Repair and Equip.	$25,000	$18,750	$27,907	($9,157)
041.330.53600.46075	Lift Station Repair and Maintenance	$50,000	$37,500	$16,036	$21,464
041.330.53600.52000	Plant Operating Supplies	$12,000	$9,000	$8,810	$190
041.330.53600.52200	Chlorine & Other Chemicals	$50,000	$37,500	$115,985	($78,485)
TOTAL SEWER SYSTEM		**$660,500**	**$495,375**	**$484,240**	**$11,135**
Irrigation System					
041.340.53600.34800	Water Quality Testing	$500	$375	$0	$375
041.340.53600.43000	Electric	$70,000	$52,500	$47,272	$5,228
041.340.53600.43300	Effluent (Reclaimed Water) Purchases	$220,000	$165,000	$129,893	$35,107
041.340.53600.44000	Equipment Rentals & Leases	$35,000	$26,250	$19,125	$7,125
041.340.53600.46000	Plant Maintenance Repair and Equipment	$140,000	$105,000	$65,135	$39,865
041.340.53600.46050	Distribution System Maintenance Repair/Equip.	$30,000	$22,500	$21,314	$1,186
041.340.53600.61000	Meters New & Replacement	$50,000	$33,333	$2,696	$30,637
TOTAL IRRIGATION SYSTEM		**$545,500**	**$404,958**	**$285,435**	**$119,524**
TOTAL OPERATING EXPENSES		**$4,229,387**	**$3,173,916**	**$2,903,844**	**$270,072**
OPERATING INCOME (LOSS)		**$817,201**	**$498,247**	**$688,942**	**$190,695**
NON OPERATING REVENUE (EXPENSES)					
041.300.36900.10200	Non Operating Revenue	$437,862	$328,397	$0	($328,397)
041.300.33700.30000	FEMA Funding	$0	$0	$27,020	$27,020
041.300.22300.10000	Connection Fees - W/S	($22,000)	($16,500)	$0	$16,500
041.300.36100.10000	Interest Income	$60,000	$45,000	$66,682	$21,682
041.310.51300.64000	Capital Improvements	($1,293,063)	($969,797)	($580,100)	$389,698
TOTAL NON OPERATING REVENUE (EXPENSES)		**($817,201)**	**($612,901)**	**($486,398)**	**$126,503**
CHANGE IN NET POSITION		**$0**	**($114,654)**	**$202,544**	**$317,198**
TOTAL NET POSITION - BEGINNING		$0		**$28,441,120**	
TOTAL NET POSITION - ENDING		**$0**		**$28,643,664**	

DUNES COMMUNITY DEVELOPMENT DISTRICT

Water and Sewer Fund-Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended June 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	$114,704	$114,849	$0	$0	$0	$994,611
041.300.34300.50000	Sewer Revenue	$83,767	$97,666	$99,674	$97,823	$96,641	$95,279	$113,281	$102,867	$102,084	$0	$0	$0	$889,084
041.300.34300.76000	Irrigation/Effluent	$151,494	$205,344	$206,364	$178,741	$143,936	$148,451	$186,146	$209,527	$195,570	$0	$0	$0	$1,625,573
041.300.34300.10000	Meter Fees	$4,341	$1,271	$4,122	$1,140	$1,140	$9,559	$5,262	$333	$3,201	$0	$0	$0	$30,369
041.300.34300.10100	Connection Fees - W, S & I (75 units)	$0	$0	$9,000	$0	$0	$10,500	$8,000	$0	$4,500	$0	$0	$0	$32,000
041.300.36900.10000	CPC Effluent Agreement	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
041.300.34900.10200	Backflow Preventor/Misc.	$393	$0	$262	$131	$131	$655	$393	$0	$262	$0	$0	$0	$2,227
041.300.36900.10000	Misc. Income / Penalty	$1,846	$2,205	$4,424	$1,329	$2,014	$1,088	$3,260	$1,765	$991	$0	$0	$0	$18,922
TOTAL OPERATING REVENUES		**$336,939**	**$415,707**	**$433,918**	**$387,385**	**$352,762**	**$371,020**	**$444,400**	**$429,196**	**$421,458**	**$0**	**$0**	**$0**	**$3,592,786**
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	$686	$0	$0	$0	$1,973
041.310.51300.32200	Annual Audit	$0	$0	$190	$0	$380	$0	$190	$1,900	$5,130	$0	$0	$0	$7,790
041.310.51300.34000	Management Fees	$1,980	$1,980	$1,980	$1,980	$1,980	$1,980	$1,980	$1,980	$1,980	$0	$0	$0	$17,816
041.310.51300.40000	Travel Expenses	$800	$800	$1,163	$800	$800	$800	$800	$2,552	$1,100	$0	$0	$0	$9,615
041.310.51300.42000	Postage & Express Mail	$219	$429	$503	$507	$180	$223	$640	$672	$115	$0	$0	$0	$3,487
041.310.51300.42500	Printing & Mailing Utility Bills	$1,154	$1,153	$0	$2,257	$1,148	$1,141	$1,140	$799	$2,226	$0	$0	$0	$11,018
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	$132	$109	$0	$0	$0	$820
041.310.51300.49100	Contingencies	$155	$349	$470	$972	$242	$90	$496	$619	$297	$0	$0	$0	$3,690
041.310.51300.51000	Office Supplies and Equipment	$974	$494	$687	$1,014	$723	$671	$1,443	$1,232	$2,490	$0	$0	$0	$9,728
041.310.51300.54000	Dues, Licenses & Subscriptions	$1,176	$910	$1,955	$343	$3,205	$148	$1,089	$306	$1,641	$0	$0	$0	$10,774
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	$50	$0	$0	$0	$50
041.310.53600.12000	Salaries, including Overtime	$86,976	$85,904	$86,905	$92,412	$88,928	$87,401	$91,466	$137,736	$96,451	$0	$0	$0	$854,179
041.310.53600.21000	FICA Taxes	$6,322	$5,882	$5,972	$6,957	$6,690	$6,573	$6,886	$10,426	$7,268	$0	$0	$0	$62,976
041.310.53600.22000	Pension Plan	$7,283	$7,205	$7,387	$7,591	$7,478	$7,373	$9,045	$11,900	$7,761	$0	$0	$0	$73,022
041.310.53600.23000	Insurance Benefits (Medical)	$12,738	$12,941	$12,956	$11,550	$13,260	$15,189	$14,132	$14,132	$15,348	$0	$0	$0	$122,245
041.310.53600.24000	Workers Compensation Insurance	$4,737	$1,579	$1,579	$1,579	$1,579	$2,321	$1,579	$1,579	$1,579	$0	$0	$0	$18,110
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	$4,276	$4,810	$0	$0	$0	$41,060
041.310.53600.41002	Payment Processing Service	$1,620	$1,647	$1,670	$1,739	$1,674	$1,618	$1,608	$1,645	$1,693	$0	$0	$0	$14,915
041.310.53600.44000	Equipment Rentals & Leases	$631	$643	$611	$601	$1,116	$710	$1,056	$830	$667	$0	$0	$0	$6,865
041.310.53600.45000	Insurance	$13,033	$12,837	$12,837	$12,837	$12,837	$12,837	$12,642	$12,837	$12,837	$0	$0	$0	$115,537
041.310.53600.46100	Repair and Maintenance for Vehicles	$482	$3,701	$516	$0	$0	$139	$8,789	$3,266	$90	$0	$0	$0	$16,983
041.310.53600.52000	Supplies/Equipment General	$1,267	$14	$447	$66	$117	$34	$175	$169	$194	$0	$0	$0	$2,482
041.310.53600.52010	Tools	$250	$0	$0	$1,386	$0	$130	$0	$30	$1,821	$0	$0	$0	$3,617
041.310.53600.52055	Uniforms/Supplies/Services	$13,832	$319	$595	$522	$0	$576	$144	$0	$600	$0	$0	$0	$16,587
041.310.53600.52100	Fuel for Vehicles	$890	$832	$1,211	$714	$740	$746	$1,429	$1,641	$1,198	$0	$0	$0	$9,401
041.310.53600.54100	Training & Travel Expenses	$0	$0	$412	$300	$0	$250	$1,649	$498	$315	$0	$0	$0	$3,424
TOTAL ADMINISTRATIVE		**$161,257**	**$144,997**	**$149,943**	**$150,857**	**$148,327**	**$147,503**	**$162,942**	**$211,156**	**$168,456**	**$0**	**$0**	**$0**	**$1,445,437**

DUNES COMMUNITY DEVELOPMENT DISTRICT

Water and Sewer Fund-Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended June 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	$847	$491	$0	$0	$0	$18,769
041.320.53600.43000	Electric	$10,533	$10,605	$11,411	$11,722	$12,839	$12,368	$12,521	$12,159	$12,677	$0	$0	$0	$106,835
041.320.53600.43100	Bulk Water Purchases	$8	$6	$7	$7	$7	$7	$7	$7	$7	$0	$0	$0	$63
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	$24,430	$24,156	$0	$0	$0	$176,286
041.320.53600.46050	Distribution System Maintenance Repair and Eq	$0	$3,570	$1,875	$2,869	$2,204	$3,360	$245	$7,950	$5,363	$0	$0	$0	$27,436
041.320.53600.52000	Plant Operating Supplies	$4,185	$4,311	$1,811	$132	$134	$78	$1,308	$188	$1,526	$0	$0	$0	$13,673
041.320.53600.52200	Chlorine & Other Chemicals	$38,287	$29,922	$35,078	$28,684	$31,356	$30,918	$37,913	$20,892	$25,644	$0	$0	$0	$278,694
041.320.53600.61000	Meters New & Replacement	$0	$8,499	$6,429	$17,700	$11,250	$0	$850	$17,346	$4,903	$0	$0	$0	$66,977
TOTAL WATER SYSTEM		**$84,968**	**$72,545**	**$70,335**	**$67,683**	**$72,096**	**$87,719**	**$74,801**	**$83,818**	**$74,767**	**$0**	**$0**	**$0**	**$688,732**
Sewer System														
041.330.53600.34800	Water Quality Testing	$1,353	$1,059	$1,708	$2,976	$1,218	$1,324	$1,220	$3,726	$1,566	$0	$0	$0	$16,152
041.330.53600.34900	Sludge Disposal	$16,956	$0	$0	$22,040	$0	$19,587	$0	$19,052	$0	$0	$0	$0	$77,636
041.330.53600.43000	Electric	$6,567	$6,416	$6,082	$6,320	$6,697	$6,177	$6,431	$6,288	$6,595	$0	$0	$0	$57,573
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	$13,455	$32,013	$0	$0	$0	$164,142
041.330.53600.46050	Collection System Maintenance Repair and Equi	$0	$4,130	$0	$37	$15,621	$0	$0	$2,756	$5,363	$0	$0	$0	$27,907
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	$1,274	$418	$0	$0	$0	$8,810
041.330.53600.52200	Chlorine & Other Chemicals	$4,857	$5,336	$2,141	$3,456	$7,226	$33,494	$9,187	$15,540	$34,748	$0	$0	$0	$115,985
TOTAL SEWER SYSTEM		**$46,342**	**$56,580**	**$30,146**	**$51,123**	**$53,774**	**$79,619**	**$23,860**	**$62,091**	**$80,704**	**$0**	**$0**	**$0**	**$484,240**
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	$5,508	$5,211	$0	$0	$0	$47,272
041.340.53600.43300	Effluent (Reclaimed Water) Purchases	$21,396	$20,201	$24,536	$0	$177	$83	$24,099	$22,411	$16,989	$0	$0	$0	$129,893
041.340.53600.44000	Equipment Rentals & Leases	$2,318	$2,318	$0	$0	$2,318	$3,235	$2,878	$3,030	$3,030	$0	$0	$0	$19,125
041.340.53600.46000	Plant Maintenance Repair and Equipment	$2,166	$8,011	$4,804	$7,546	$7,548	$3,434	$1,669	$3,236	$26,721	$0	$0	$0	$65,135
041.340.53600.46050	Distribution System Maintenance Repair/Equip.	$0	$4,639	$5,407	$37	$0	$5,313	$556	$0	$5,363	$0	$0	$0	$21,314
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**	**$34,186**	**$57,314**	**$0**	**$0**	**$0**	**$285,435**
OPERATING INCOME (LOSS) BEFORE RESERVES		**$14,004**	**$101,140**	**$140,448**	**$104,891**	**$68,523**	**$33,674**	**$148,099**	**$37,945**	**$40,217**	**$0**	**$0**	**$0**	**$688,942**
TOTAL OPERATING EXPENSES		**$322,935**	**$314,567**	**$293,471**	**$282,494**	**$284,239**	**$337,346**	**$296,301**	**$391,251**	**$381,241**	**$0**	**$0**	**$0**	**$2,903,844**
OPERATING INCOME (LOSS)		**$14,004**	**$101,140**	**$140,448**	**$104,891**	**$68,523**	**$33,674**	**$148,099**	**$37,945**	**$40,217**	**$0**	**$0**	**$0**	**$688,942**
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	$7,554	$7,341	$0	$0	$0	$66,682
041.310.51300.64000	Capital Improvements	($45,008)	$0	($109,904)	($99,460)	$0	($235,476)	($35,703)	($4,822)	($49,726)	$0	$0	$0	($580,100)
TOTAL NON OPERATING REVENUE (EXPENSES)		**($36,456)**	**$7,219**	**($102,736)**	**($92,213)**	**$32,974**	**($227,799)**	**($27,734)**	**$2,732**	**($42,385)**	**$0**	**$0**	**$0**	**($486,398)**
CHANGE IN NET POSITION		**($22,451)**	**$108,359**	**$37,711**	**$12,677**	**$101,497**	**($194,125)**	**$120,366**	**$40,677**	**($2,168)**	**$0**	**$0**	**$0**	**$202,544**

DUNES COMMUNITY DEVELOPMENT DISTRICT

Bridge Fund - Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended June 30, 2026

EXPENSE CODE	DESCRIPTION	BRIDGE FUND BUDGET	PRORATED BUDGET THRU 06/30/26	ACTUAL THRU 06/30/26	VARIANCE
OPERATING REVENUES:					
042.300.34900.10000	Toll Collections/Book Sales	$2,725,000	$2,043,750	$2,029,160	($14,590)
042.300.36900.10000	Miscellaneous Income	$35,000	$26,250	$38,234	$11,984
TOTAL OPERATING REVENUES		**$2,760,000**	**$2,070,000**	**$2,067,394**	**($2,606)**
OPERATING EXPENSES					
Administrative					
042.310.51300.31100	Engineering	$5,000	$3,750	$0	$3,750
042.310.51300.31500	Attorney	$5,000	$3,750	$0	$3,750
042.310.51300.32200	Annual Audit	$6,235	$6,235	$5,945	$290
042.310.51300.34000	Management Fees	$18,129	$13,597	$13,597	($0)
042.310.51300.49000	Bank Charges	$3,000	$2,250	$5,502	($3,252)
042.310.51300.49100	Contingencies	$5,000	$3,750	$1,492	$2,258
TOTAL ADMINISTRATIVE		**$42,364**	**$33,332**	**$26,535**	**$6,796**
Toll Facility					
042.320.54900.12000	Salaries	$839,762	$645,971	$601,550	$44,420
042.320.54900.12100	Consulting Fees	$1,500	$1,154	$0	$1,154
042.320.54900.21000	FICA Taxes	$73,597	$56,613	$44,957	$11,656
042.320.54900.22000	Pension Plan	$60,394	$46,457	$39,504	$6,953
042.320.54900.23000	Insurance Benefits (Medical)	$78,361	$58,771	$67,990	($9,219)
042.320.54900.24000	Workers Compensation Insurance	$8,871	$6,653	$9,647	($2,994)
042.320.54900.34300	Contractual Support	$124,970	$93,728	$37,394	$56,334
042.320.54900.34500	Payroll Processing Fee	$40,000	$30,000	$30,689	($689)
042.320.54900.34600	Credit Card Processing Fee	$58,000	$43,500	$66,561	($23,061)
042.320.54900.40000	Travel Expenses	$500	$375	$0	$375
042.320.54900.41000	Telephone	$15,000	$11,250	$11,998	($748)
042.320.54900.42500	Printing	$6,000	$4,500	$3,786	$714
042.320.54900.43000	Utility Services	$28,000	$21,000	$11,868	$9,132
042.320.54900.45000	Insurance	$168,295	$126,221	$105,033	$21,188
042.320.54900.46000	Repairs & Maintenance	$130,000	$97,500	$68,671	$28,829
042.320.54900.46002	Repairs & Maintenance-Parkway	$200,000	$150,000	$204,742	($54,742)
042.320.54900.46100	DOT mandated Bridge Inspection (Required in 2025)	$0	$0	$0	$0
042.320.54900.51000	Office Supplies	$6,000	$4,500	$2,455	$2,045
042.320.54900.52000	Operating Supplies	$22,000	$16,500	$10,124	$6,376
TOTAL TOLL FACILITY		**$1,861,250**	**$1,414,692**	**$1,316,968**	**$97,724**
TOTAL OPERATING EXPENSES		**$1,903,613**	**$1,448,024**	**$1,343,504**	**$104,520**
OPERATING INCOME (LOSS)		**$856,387**	**$621,976**	**$723,890**	**$101,914**
NON OPERATING REVENUE (EXPENSES)					
042.300.36900.10200	Non Operating Revenue - Capital Expansion	($971,387)	($728,540)	$0	$728,540
042.300.36100.11000	Interest Income	$280,000	$210,000	$231,555	$21,555
042.320.54900.64000	Capital Improvements	($140,000)	($105,000)	($711,821)	($606,821)
042.310.51300.60002	Parkway Capital Expenditures	($25,000)	($18,750)	$0	$18,750
TOTAL NON OPERATING REVENUE (EXPENSES)		**($856,387)**	**($642,290)**	**($480,266)**	**$162,024**
CHANGE IN NET POSITION		**$0**	**($20,314)**	**$243,624**	**$263,938**
TOTAL NET POSITION - BEGINNING		**$0**		**$19,821,756**	
TOTAL NET POSITION - ENDING		**$0**		**$20,065,380**	

DUNES COMMUNITY DEVELOPMENT DISTRICT
Bridge Fund - Proprietary Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Period Ended June 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	$235,762	$245,259	$0	$0	$0	$2,029,160
042.300.36900.10000	Miscellaneous Income	$299	$299	$35,327	$1,519	$103	$347	$103	$133	$103	$0	$0	$0	$38,234
TOTAL OPERATING REVENUES		**$210,241**	**$203,965**	**$249,988**	**$206,210**	**$208,674**	**$261,714**	**$245,345**	**$235,895**	**$245,362**	**$0**	**$0**	**$0**	**$2,067,394**
OPERATING EXPENSES														
Administrative														
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	$1,450	$3,915	$0	$0	$0	$5,945
042.310.51300.34000	Management Fees	$1,511	$1,511	$1,511	$1,511	$1,511	$1,511	$1,511	$1,511	$1,511	$0	$0	$0	$13,597
042.310.51300.49000	Bank Charges	$484	$626	$582	$591	$537	$605	$781	$692	$604	$0	$0	$0	$5,502
042.310.51300.49100	Contingencies	$109	$149	$318	$315	$57	$211	$150	$183	$0	$0	$0	$0	$1,492
TOTAL ADMINISTRATIVE		**$2,104**	**$2,286**	**$2,556**	**$2,417**	**$2,395**	**$2,327**	**$2,587**	**$3,835**	**$6,029**	**$0**	**$0**	**$0**	**$26,535**
Toll Facility														
042.320.54900.12000	Salaries	$62,615	$67,476	$63,688	$69,906	$63,342	$61,404	$63,885	$89,385	$59,849	$0	$0	$0	$601,550
042.320.54900.21000	FICA Taxes	$4,663	$4,698	$4,600	$5,265	$4,835	$4,686	$4,820	$6,825	$4,565	$0	$0	$0	$44,957
042.320.54900.22000	Pension Plan	$3,893	$4,130	$4,436	$4,386	$3,928	$3,993	$5,267	$5,610	$3,861	$0	$0	$0	$39,504
042.320.54900.23000	Insurance Benefits (Medical)	$5,142	$6,887	$6,415	$9,258	$8,080	$8,080	$8,080	$8,080	$7,966	$0	$0	$0	$67,990
042.320.54900.24000	Workers Compensation Insurance	$2,523	$841	$841	$841	$841	$1,236	$841	$841	$841	$0	$0	$0	$9,647
042.320.54900.34300	Contractual Support	$3,253	$3,955	$5,659	$4,009	$4,003	$4,131	$4,213	$3,226	$4,945	$0	$0	$0	$37,394
042.320.54900.34500	Payroll Processing Fee	$3,640	$3,447	$3,165	$3,687	$3,447	$3,212	$3,452	$3,574	$3,066	$0	$0	$0	$30,689
042.320.54900.34600	Credit Card Processing Fee	$7,957	$7,225	$6,731	$7,230	$6,698	$6,784	$8,228	$7,945	$7,762	$0	$0	$0	$66,561
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	$1,360	$1,361	$0	$0	$0	$11,998
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	$1,135	$953	$0	$0	$0	$11,868
042.320.54900.45000	Insurance	$14,182	$11,670	$9,336	$11,670	$11,670	$11,670	$11,493	$11,670	$11,670	$0	$0	$0	$105,033
042.320.54900.46000	Repairs & Maintenance	$6,963	$4,832	$8,554	$16,514	$8,141	$7,351	$4,226	$5,597	$6,493	$0	$0	$0	$68,671
042.320.54900.46002	Repairs & Maintenance-Parkway	$11,533	$12,213	$52,644	$12,627	$8,762	$33,878	$32,076	$15,277	$25,731	$0	$0	$0	$204,742
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	$924	$977	$0	$0	$0	$2,455
042.320.54900.52000	Operating Supplies	$2,165	$550	$1,033	$1,426	$1,511	$1,542	$841	$649	$408	$0	$0	$0	$10,124
TOTAL TOLL FACILITY		**$132,767**	**$132,312**	**$169,614**	**$149,479**	**$129,547**	**$150,526**	**$150,176**	**$162,098**	**$140,449**	**$0**	**$0**	**$0**	**$1,316,968**
TOTAL OPERATING EXPENSES		**$134,870**	**$134,598**	**$172,171**	**$151,896**	**$131,942**	**$152,853**	**$152,763**	**$165,933**	**$146,478**	**$0**	**$0**	**$0**	**$1,343,504**
OPERATING INCOME (LOSS)		**$75,371**	**$69,367**	**$77,818**	**$54,314**	**$76,732**	**$108,860**	**$92,582**	**$69,962**	**$98,884**	**$0**	**$0**	**$0**	**$723,890**
NON OPERATING REVENUE (EXPENSES)														
042.300.36100.11000	Interest Income	$25,669	$34,709	$38,361	$5,517	$9,976	$12,126	$15,407	$62,743	$27,047	$0	$0	$0	$231,555
042.320.54900.64000	Capital Improvements	($535,324)	($138,353)	($8,563)	($19,872)	($2,493)	($7,216)	$0	$0	$0	$0	$0	$0	($711,821)
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)		**($509,655)**	**($103,644)**	**$29,798**	**($14,355)**	**$7,483**	**$4,910**	**$15,407**	**$62,743**	**$27,047**	**$0**	**$0**	**$0**	**($480,266)**
CHANGE IN NET POSITION		**($434,284)**	**($34,277)**	**$107,616**	**$39,959**	**$84,215**	**$113,770**	**$107,988**	**$132,705**	**$125,931**	**$0**	**$0**	**$0**	**$243,624**

DUNES COMMUNITY DEVELOPMENT DISTRICT
Stormwater Fee Fund - Proprietary Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Period Ended June 30, 2026

EXPENSE CODE	DESCRIPTION	STORMWATER FUND BUDGET	PRORATED BUDGET THRU 06/30/26	ACTUAL THRU 06/30/26	VARIANCE
OPERATING REVENUES:					
043.300.34300.90000	Stormwater Fees	$469,536	$352,152	$355,902	$3,750
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**	**$354,852**	**$358,840**	**$3,988**
OPERATING EXPENSES					
Administrative					
043.310.51300.31100	Engineering/Software Services	$25,000	$18,750	$0	$18,750
043.310.51300.31500	Attorney	$5,000	$3,750	$0	$3,750
043.310.51300.32000	Collection Fees, Uncollectable & Early Payment Discount	$1,000	$750	$0	$750
043.310.51300.32200	Annual Audit	$3,440	$3,440	$3,280	$160
043.310.51300.34000	Management Fees	$10,002	$7,502	$7,502	$0
043.310.51300.35100	Computer Time	$1,000	$750	$0	$750
043.310.51300.40000	Travel Expenses	$1,000	$750	$363	$387
043.310.51300.42000	Postage & Express Mail	$500	$375	$0	$375
043.310.51300.42500	Printing	$500	$375	$0	$375
043.310.51300.45000	Insurance	$33,659	$25,244	$21,042	$4,202
043.310.51300.48000	Advertising Legal & Other	$1,000	$750	$0	$750
043.310.51300.49000	Other Current Charges	$600	$450	$286	$164
043.310.51300.49100	Contingencies	$5,000	$3,750	$3,680	$70
043.310.51300.51000	Office Supplies	$1,000	$750	$0	$750
043.310.51300.54000	Dues, Licenses & Subscriptions	$1,000	$750	$0	$750
043.320.53600.12000	Salaries	$110,996	$85,382	$81,939	$3,442
043.320.53600.21000	FICA Taxes	$10,304	$7,926	$5,973	$1,954
043.320.53600.22000	Pension Expense	$11,100	$8,538	$9,885	($1,347)
043.320.53600.23000	Health Insurance Benefits	$14,402	$10,801	$13,223	($2,422)
043.320.53600.24000	Workers Comp Insurance	$1,630	$1,630	$1,774	($144)
TOTAL ADMINISTRATIVE		**$239,633**	**$182,414**	**$148,947**	**$33,466**
Stormwater System Maintenance					
043.320.53600.43000	Electric (7 Aerators)	$18,000	$13,500	$11,525	$1,975
043.320.53600.46200	Landscaping	$5,000	$3,750	$0	$3,750
043.320.53600.46500	Lake Maintenance	$70,000	$52,500	$21,576	$30,924
043.320.53600.46700	Storm Drain System Maintenance	$60,000	$45,000	$32,078	$12,922
043.320.53600.49300	Repair and Replacement Equipment	$5,000	$3,750	$11,112	($7,362)
043.320.53600.49200	Repair and Replacement Floating Aerators	$10,000	$7,500	$3,587	$3,913
043.320.53600.52100	Grass Carp/Fish-Nuisance Removal	$3,000	$2,250	$1,020	$1,230
043.320.53600.49200	Contingecy	$5,000	$3,750	$0	$3,750
TOTAL STORMWATER SYSTEM MAINTENANCE		**$176,000**	**$132,000**	**$80,898**	**$51,102**
TOTAL OPERATING EXPENSES		**$415,633**	**$314,414**	**$229,845**	**$84,569**
OPERATING INCOME (LOSS)		**$56,603**	**$40,438**	**$128,995**	**$88,556**
NON OPERATING REVENUE (EXPENSES)					
043.300.36900.10200	Non Operating Revenue - Capital Expansion	($27,671)	($20,753)	$0	($20,753)
043.300.36100.10000	Interest Income	$21,068	$15,801	$20,859	$5,058
043.320.54900.64000	Capital Improvements	($50,000)	($37,500)	$0	$37,500
043.320.53600.65000	Renewal and Replacement	$0	$0	$0	$0
TOTAL NON OPERATING REVENUE (EXPENSES)		**($56,603)**	**($42,452)**	**$20,859**	**$21,804**
CHANGE IN NET POSITION		**$0**	**($2,014)**	**$149,854**	**$110,361**
TOTAL NET POSITION - BEGINNING		**$0**		**$761,842**	
TOTAL NET POSITION - ENDING		**$0**		**$911,695**	

DUNES COMMUNITY DEVELOPMENT DISTRICT

Stormwater Fee Fund - Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended June 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	$39,663	$39,713	$0	$0	$0	$355,902
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**	**$39,663**	**$39,713**	**$0**	**$0**	**$0**	**$358,840**
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	$800	$2,160	$0	$0	$0	$3,280
043.310.51300.34000	Management Fees	$834	$834	$834	$834	$834	$834	$834	$834	$834	$0	$0	$0	$7,502
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	$2,334	$2,334	$0	$0	$0	$21,042
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	$46	$37	$0	$0	$0	$286
043.310.51300.49100	Contingencies	$0	$0	$0	$0	$0	$0	$0	$3,680	$0	$0	$0	$0	$3,680
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	$12,560	$9,218	$0	$0	$0	$81,939
043.320.53600.21000	FICA Taxes	$601	$544	$561	$652	$656	$671	$630	$956	$701	$0	$0	$0	$5,973
043.320.53600.22000	Pension Expense	$856	$856	$1,117	$852	$867	$886	$2,185	$1,320	$947	$0	$0	$0	$9,885
043.320.53600.23000	Health Insurance Benefits	$1,309	$1,299	$1,299	$1,802	$1,507	$1,502	$1,502	$1,502	$1,502	$0	$0	$0	$13,223
043.320.53600.24000	Workers Comp Insurance	$464	$155	$155	$155	$155	$227	$155	$155	$155	$0	$0	$0	$1,774
TOTAL ADMINISTRATIVE		**$14,935**	**$14,558**	**$15,512**	**$15,249**	**$15,196**	**$15,330**	**$16,094**	**$24,186**	**$17,887**	**$0**	**$0**	**$0**	**$148,947**
Stormwater System Maintenance														
043.320.53600.43000	Electric (7 Aerators)	$572	$1,102	$1,501	$1,211	$1,390	$1,431	$1,381	$1,481	$1,457	$0	$0	$0	$11,525
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	$24,228	$0	$0	$0	$32,078
043.320.53600.49300	Repair and Replacement Equipment	$0	$0	$0	$0	$756	$0	$4,745	$5,611	$0	$0	$0	$0	$11,112
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	$1,020	$0	$0	$0	$1,020
043.320.53600.49200	Contingency	$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**	**$7,092**	**$26,705**	**$0**	**$0**	**$0**	**$80,898**
TOTAL OPERATING EXPENSES		**$20,901**	**$21,054**	**$30,257**	**$21,854**	**$19,165**	**$18,525**	**$22,220**	**$31,278**	**$44,592**	**$0**	**$0**	**$0**	**$229,845**
OPERATING INCOME (LOSS)		**$18,497**	**$18,359**	**$9,226**	**$17,654**	**$20,343**	**$23,996**	**$17,413**	**$8,385**	**($4,879)**	**$0**	**$0**	**$0**	**$128,995**
NON OPERATING REVENUE (EXPENSES)														
043.300.36100.10000	Interest Income	$2,221	$2,138	$2,154	$2,368	$2,214	$2,391	$2,451	$2,461	$2,461	$0	$0	$0	$20,859
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**	**$2,461**	**$2,461**	**$0**	**$0**	**$0**	**$20,859**
CHANGE IN NET POSITION		**$20,718**	**$20,497**	**$11,380**	**$20,022**	**$22,557**	**$26,387**	**$19,864**	**$10,846**	**($2,418)**	**$0**	**$0**	**$0**	**$149,854**
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**	**$10,846**	**($2,418)**	**$0**	**$0**	**$0**	**$149,854**

N.

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
06/02/26	$3,885.22	($116.55)	$80.04	$0.00	$3,921.73	$3,921.73	$3,921.73
06/16/26	$4,491.58	($202.16)	$93.87	$0.00	$4,599.87	$4,599.87	$4,599.87
	$464,291.32	**$16,329.79**	**$8,959.24**	**$0.00**	**$439,002.29**	**$439,002.29**	**$439,002.29**

Percent Collected	**100.01%**
Balance Due	**($26.32)**

O.

DUNES COMMUNITY DEVELOPMENT DISTRICT

Check Run Summary

For the Period June 1, 2026 - June 30, 2026

Fund	*Check Numbers*	*Amount*
General Fund	7124-7132	$8,452.10
Water and Sewer	22034-22102	$226,753.73
Bridge Fund	9698-9727	$64,698.72
Stormwater Fund	214-216	$8,744.58
Total		***$308,649.13***

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
6/04/26	00218	6/01/26	12909	202606	320-53800-46000		*	240.00		
			PEST CONTROL 06/26							
						ABOVE THE REST PEST CONTROL			240.00	007124
6/04/26	00303	6/01/26	19FMKMKL	202605	320-53800-64000		*	2,755.98		
			SUPPLIES 05/26							
						AMAZON CAPITAL SERVICES			2,755.98	007125
6/04/26	00315	6/01/26	18210	202605	320-53800-46200		*	1,800.00		
			MAINT 05/26							
						LAWN ENFORCEMENT AGENCY INC			1,800.00	007126
6/04/26	00280	6/02/26	8615	202605	310-51300-49100		*	146.00		
			WEB MAINT 05/26							
						VGLOBALTECH			146.00	007127
6/04/26	00141	5/26/26	86015140	202606	320-53800-46000		*	1,224.18		
			SVCS 06/26							
		5/26/26	86017110	202606	320-53800-46000		*	474.49		
			SVCS 06/26							
						WM CORPORATE SERVICES INC.			1,698.67	007128
6/18/26	00194	6/08/26	400811	202606	320-53800-46000		*	375.00		
			REPAIS SVCS JUNE 2026							
						ALL AMERICAN AIR CONDITIONING			375.00	007129
6/18/26	00129	6/11/26	11777	202605	310-51300-31500		*	228.80		
			SVCS MAY 2026							
						CHIUMENTO LAW PLLC			228.80	007130
6/18/26	00109	6/01/26	801	202606	310-51300-34000		*	885.58		
			MGMT FEES JUNE 2026							
		6/01/26	801	202606	310-51300-35100		*	166.67		
			INFORMATION TECHNOLOGY							
		6/01/26	801	202606	310-51300-42000		*	1.48		
			POSTAGE							
		6/01/26	801	202606	310-51300-42500		*	128.40		
			COPIES							
		6/01/26	801	202606	310-51300-51000		*	.06		
			OFFICE SUPPLIES							
						GOVERNMENTAL MANAGEMENT SERVICES			1,182.19	007131
6/25/26	00317	5/31/26	00077348	202605	310-51300-48000		*	25.46		
			LEGAL AD#12307919							
						USA TODAY MEDIA CORP			25.46	007132

TOTAL FOR BANK F 8,452.10

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT ACCT# SUB	SUBCLASS / VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
6/04/26	00613	6/01/26	91837	202605	320-53600-34800	DRINKING WATER 05/26	*	108.00		
		6/01/26	918377	202605	330-53600-34800	PO #251863	*	2,440.00		
		6/01/26	918379	202605	330-53600-34800	WASTEWATER 05/26	*	1,285.80		
						ADVANCED ENVIRONMENTAL LABORATORIES			3,833.80	022034
6/04/26	00835	5/27/26	5066	202605	320-53600-46000	SVCS 05/26	*	191.75		
		5/27/26	5066	202605	330-53600-46000	SVCS 05/26	*	191.75		
		5/27/26	5066	202605	340-53600-46000	SVCS 05/26	*	191.75		
		5/27/26	5066	202605	300-13100-10000	SVCS 05/26	*	191.75		
		5/27/26	5066	202605	320-53800-46000	SVCS 05/26	*	191.75		
		5/27/26	5066	202605	300-20700-10000	SVCS 05/26	*	191.75-		
						ALL SEASON HOME SOLUTION LLC			767.00	022035
6/04/26	01789	6/01/26	1CHGDQKT	202605	320-53600-46000	SUPPLIES 05/26	*	1,324.69		
		6/01/26	1T4XVFDR	202605	330-53600-46000	SUPPLIES 05/26	*	337.96		
						AMAZON CAPITAL SERVICES			1,662.65	022036
6/04/26	00305	5/22/26	22501316	202605	320-53600-43100	SVCS 05/26	*	2.33		
		5/22/26	22501812	202605	320-53600-43100	SVCS 05/26	*	2.33		
		5/22/26	22503260	202605	320-53600-43100	SVCS 05/26	*	2.33		
		5/22/26	22508103	202605	340-53600-43300	SVCS 05/26	*	83.31		
						CITY OF PALM COAST-UTILITY DEPT.			90.30	022037
6/04/26	01265	5/31/26	194390	202605	310-53600-44000	COPIER LEASE 05/26	*	18.30		
		5/31/26	194391	202605	310-53600-44000	COPIER LEASE 05/26	*	67.54		
		5/31/26	194392	202605	310-53600-44000	COPIER LEASE 05/26	*	189.15		
		5/31/26	194393	202605	310-53600-44000	COPIER LEASE 05/26	*	61.22		
						DOCUMENT TECHNOLOGIES			336.21	022038

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
6/04/26	00047	6/02/26	93223346	202605	310-51300-42000		*	71.50		
			DELIVERY THRU 05/28/26							
						FEDEX			71.50	022039
6/04/26	00013	5/26/26	04682-05	202605	330-53600-43000		*	134.29		
			SVCS 05/26							
		5/26/26	49253-05	202605	330-53600-43000		*	37.92		
			SVCS 05/26							
		5/26/26	66328-05	202605	330-53600-43000		*	31.27		
			SVCS 05/26							
		5/26/26	90108-05	202605	330-53600-43000		*	31.43		
			SVCS 05/26							
		5/26/26	90294-05	202605	330-53600-43000		*	51.09		
			SVCS 05/26							
		5/26/26	91016-05	202605	330-53600-43000		*	98.53		
			SVCS 05/26							
						FLORIDA POWER & LIGHT CO.			384.53	022040
6/04/26	00309	5/29/26	95002	202605	330-53600-52200		*	5,394.00		
			AQUATIC WEED SVCS 05/26							
						FUTURE HORIZONS, INC.			5,394.00	022041
6/04/26	00515	5/27/26	7438137	202605	320-53600-52200		*	7,006.64		
			SVCS 05/26							
						HAWKINS,INC.			7,006.64	022042
6/04/26	01909	5/26/26	INV2619	202605	320-53600-46050		*	2,650.00		
			ASPHALT SVCS 05/26							
						INDEPENDENT SITE SERVICES LLC			2,650.00	022043
6/04/26	02108	6/01/26	18204	202606	330-53600-46000		*	647.50		
			LAWN MAINT 06/26							
						LAWN ENFORCEMENT AGENCY INC			647.50	022044
6/04/26	01247	5/31/26	20373201	202606	310-53600-44000		*	171.06		
			COPIER LEASE 06/26							
						LEAF			171.06	022045
6/04/26	00688	5/28/26	119515	202605	330-53600-52200		*	915.09		
			SUPPLIES 05/26							
		5/28/26	119515	202605	320-53600-52200		*	1,830.19		
			SUPPLIES 05/26							
						ODYSSEY MANUFACTURING COMPANY			2,745.28	022046
6/04/26	01398	5/29/26	26357295	202605	320-53600-34800		*	383.00		
			SVCS 05/26							
						PACE ANALYTICAL SERVICES, LLC			383.00	022047

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
6/04/26	00661	5/31/26	INV10611	202605	310-51300-54000		*	68.93		
			ASSESSMENT FY25-FY26							
						SUNSHINE STATE ONE CALL OF FLORIDA			68.93	022048
6/04/26	01857	5/29/26	2026-622	202605	320-53600-46000		*	6,298.51		
			SUPPLIES 05/26							
						UNIVERSAL CONTROLS INSTRUMENT			6,298.51	022049
6/04/26	01767	5/28/26	50389143	202606	310-53600-44000		*	170.00		
			COPIER LEASE 06/26							
						WELLS FARGO VENDOR FIN SVCS LLC			170.00	022050
6/04/26	00862	5/25/26	40149749	202605	340-53600-44000		*	3,029.92		
			RENTAL 05/05-06/01/26							
						XYLEM DEWATERING SOLUTIONS, INC.			3,029.92	022051
6/11/26	01177	5/21/26	2303678	202605	310-53600-46100		*	1,676.40		
			INSTALL 2 TIRES BACKHOE							
						BEARD EQUIPMENT CO			1,676.40	022052
6/11/26	00305	5/22/26	22504252	202605	340-53600-43300		*	22,328.04		
			SVCS MAY 2026							
						CITY OF PALM COAST-UTILITY DEPT.			22,328.04	022053
6/11/26	00621	5/27/26	74429	202605	310-51300-51000		*	327.60		
			SUPPLIES							
						COASTAL SUPPLIES			327.60	022054
6/11/26	02145	6/04/26	374979	202606	320-53600-46000		*	1,750.00		
			MECHANICAL SEAL INSTALL							
						DXP ENTERPRISES INC			1,750.00	022055
6/11/26	00013	5/29/26	00180 MA	202605	330-53600-43000		*	45.76		
			SVCS MAY 2026							
		5/29/26	01669MAY	202605	330-53600-43000		*	99.45		
			SVCS MAY 2026							
		5/29/26	06441 MA	202605	330-53600-43000		*	285.85		
			SVCS MAY 2026							
		5/29/26	06618 MA	202605	330-53600-43000		*	79.82		
			SVCS MAY 2026							
		5/29/26	06682 MA	202605	330-53600-43000		*	31.48		
			SVCS MAY 2026							
		5/29/26	09681 MA	202605	330-53600-43000		*	97.88		
			SVCS MAY 2026							
		5/29/26	10476 MA	202605	330-53600-43000		*	33.36		
			SVCS MAY 2026							

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	#
		5/29/26	13564 MA	202605	340-53600-43000		*	45.76		
			SVCS MAY 2026							
		5/29/26	31053 MA	202605	330-53600-43000		*	33.93		
			SVCS MAY 2026							
		5/29/26	35422 MA	202605	340-53600-43000		*	5,462.24		
			SVCS MAY 2026							
		5/29/26	54287 MA	202605	330-53600-43000		*	1,638.74		
			SVCS MAY 2026							
		5/29/26	54554 MA	202605	330-53600-43000		*	33.32		
			SVCS MAY 2026							
		5/29/26	64405 MA	202605	330-53600-43000		*	34.64		
			SVCS MAY 2026							
		5/29/26	80187 MA	202605	330-53600-43000		*	34.93		
			SVCS MAY 2026							
		5/29/26	83014 MA	202605	330-53600-43000		*	69.43		
			SVCS MAY 2026							
		5/29/26	89460 MA	202605	330-53600-43000		*	3,314.69		
			SVCS MAY 2026							
		5/29/26	94444 MA	202605	330-53600-43000		*	70.62		
			SVCS MAY 2026							
						FLORIDA POWER & LIGHT CO.			11,411.90	022057
6/11/26	00372	6/03/26	112297	202606	310-51300-55000		*	50.00		
			SMARTPASS BILLING							
						HAMMOCK DUNES OWNERS ASSOC. INC.			50.00	022058
6/11/26	00515	6/03/26	7445704	202606	320-53600-52200		*	3,046.70		
			SUPPLIES							
						HAWKINS,INC.			3,046.70	022059
6/11/26	01138	5/26/26	83763403	202605	320-53600-52200		*	1,090.51		
			CO2 BULK							
		5/31/26	83879641	202605	320-53600-52200		*	1,008.86		
			CO2 BULK							
						NUCO2			2,099.37	022060
6/11/26	00688	6/01/26	120284	202606	330-53600-52200		*	714.53		
			SUPPLIES							
		6/01/26	120284	202606	320-53600-52200		*	1,429.07		
			SUPPLIES							
						ODYSSEY MANUFACTURING COMPANY			2,143.60	022061
6/11/26	02146	6/04/26	34397	202606	340-53600-46000		*	3,010.00		
			PHYTOPLANKTON TAXONOMY							
						SPHEROS ENVIRONMENTAL			3,010.00	022062

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	#
6/11/26	02011	5/25/26	60645775	202605	310-51300-51000	SUPPLIES	*	22.19		
		5/25/26	60645775	202605	310-51300-51000	SUPPLIES	*	203.20		
		5/25/26	60645775	202605	310-51300-51000	SUPPLIES	*	84.45		
		5/25/26	60645775	202605	310-51300-51000	SUPPLIES	*	6.59		
		5/25/26	60645775	202605	310-51300-51000	SUPPLIES	*	144.32		
		5/25/26	60645775	202605	310-51300-51000	SUPPLIES	*	80.77		
		5/25/26	60645775	202605	310-51300-51000	SUPPLIES	*	94.95		
						STAPLES			636.47	022063
6/11/26	00214	6/09/26	INV01069	202606	320-53600-52000	SUPPLIES	*	845.01		
						USA BLUEBOOK			845.01	022064
6/11/26	02141	5/29/26	1157	202605	320-53600-46000	BALANCE DUE	*	2,158.00		
						XP STEEL AND WOOD CONSTRUCTION LLC			2,158.00	022065
6/18/26	01195	6/15/26	16902	202607	310-51300-54000	SVCS JULY 2026	*	100.00		
						ANSWER ALL ANSWERING SERVICE			100.00	022066
6/18/26	00355	6/01/26	28728975	202606	310-53600-41000	SVCS JUNE 2026	*	515.43		
						AT&T MOBILITY			515.43	022067
6/18/26	00112	6/12/26	CD913944	202606	310-53600-52000	SVCS 06/12/26	*	22.79		
						CULLIGAN-DAYTONA BEACH			22.79	022068
6/18/26	00047	6/16/26	93405110	202606	310-51300-42000	DELIVERIES THRU 06/09/26	*	62.44		
		6/16/26	93405110	202606	300-13100-10000	DELIVERIES THRU 06/09/26	*	352.01		
		6/16/26	93405110	202606	310-51300-42000	DELIVERIES THRU 06/09/26	*	352.01		
		6/16/26	93405110	202606	300-20700-10100	DELIVERIES THRU 06/09/26	*	352.01-		
						FEDEX			414.45	022069

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	#
6/18/26	00030	6/11/26	2224579	202606	320-53600-61000		*	4,902.50		
			SUPPLIES							
						FERGUSON WATERWORKS			4,902.50	022070
6/18/26	00013	5/29/26	38339 MA	202605	320-53600-43000		*	12,159.20		
			SVCS MAY 2026							
						FLORIDA POWER & LIGHT CO.			12,159.20	022071
6/18/26	00382	6/01/26	804	202606	310-51300-34000		*	1,979.58		
			MGMT FEES JUNE 2026							
						GOVERNMENTAL MANAGEMENT SERVICES			1,979.58	022072
6/18/26	00515	6/10/26	7453499	202606	320-53600-52200		*	4,483.64		
			SUPPLIES							
		6/15/26	7459434	202606	320-53600-52200		*	50.00		
			SUPPLIES							
						HAWKINS,INC.			4,533.64	022073
6/18/26	01131	6/17/26	06172026	202606	310-53600-52055		*	600.00		
			FY26 STEELTOE BOOT ALLOWA							
						AUSTIN MCMILLEN			600.00	022074
6/18/26	01319	6/11/26	409277	202605	310-51300-64018		*	4,821.85		
			SVCS MAY 2026							
						MEAD & HUNT			4,821.85	022075
6/18/26	01138	6/08/26	83898865	202606	320-53600-52200		*	697.82		
			CO2 BULK							
						NUCO2			697.82	022076
6/18/26	00688	6/11/26	121084	202606	330-53600-52200		*	996.05		
			SUPPLIES							
		6/11/26	121084	202606	320-53600-52200		*	1,992.11		
			SUPPLIES							
						ODYSSEY MANUFACTURING COMPANY			2,988.16	022077
6/18/26	02148	6/17/26	06172026	202606	310-51300-40000		*	300.00		
			VEHICLE ALLOWANCE 06/26							
						JIM OVERTON			300.00	022078
6/18/26	02149	6/17/26	06172026	202606	300-34300-30000		*	17.61		
			REFUND-CRDT BAL CLSD ACCT							
						JOHN & TAMMY PAPPAS			17.61	022079
6/18/26	02150	6/17/26	06172026	202606	300-34300-30000		*	292.31		
			REFUND-CRDT BAL CLSD ACCT							
						ANDREW E.SKOPP & NANCY W.GREENE			292.31	022080

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
6/18/26	01804	6/10/26	1117768-	202606	320-53600-46000		*	595.19		
			DIESEL							
		6/10/26	1117768-	202606	330-53600-46000		*	595.19		
			DIESEL							
		6/10/26	1117768-	202606	340-53600-46000		*	595.20		
			DIESEL							
						WALTHALL OIL COMPANY			1,785.58	022081
6/18/26	02113	6/15/26	177475	202606	340-53600-46000		*	2,205.27		
			SUPPLIES							
						WESCO RECEIVABLES CORP			2,205.27	022082
6/25/26	02045	6/22/26	12986	202606	340-53600-46000		*	600.00		
			PEST CNTRL SVCS JUNE 2026							
		6/22/26	12986	202606	300-13100-10000		*	200.00		
			PEST CNTRL SVCS JUNE 2026							
		6/22/26	12986	202606	320-53800-46000		*	200.00		
			PEST CNTRL SVCS JUNE 2026							
		6/22/26	12986	202606	300-20700-10100		*	200.00-		
			PEST CNTRL SVCS JUNE 2026							
						ABOVE THE REST PEST CONTROL LLC			800.00	022083
6/25/26	00835	6/24/26	5068	202606	320-53600-46000		*	211.75		
			JANITORIAL SVCS JUNE 2026							
		6/24/26	5068	202606	330-53600-46000		*	211.75		
			JANITORIAL SVCS JUNE 2026							
		6/24/26	5068	202606	340-53600-46000		*	211.75		
			JANITORIAL SVCS JUNE 2026							
		6/24/26	5068	202606	300-13100-10000		*	211.75		
			JANITORIAL SVCS JUNE 2026							
		6/24/26	5068	202606	320-53800-46000		*	211.75		
			JANITORIAL SVCS JUNE 2026							
		6/24/26	5068	202606	300-20700-10100		*	211.75-		
			JANITORIAL SVCS JUNE 2026							
						ALL SEASON HOME SOLUTION LLC			847.00	022084
6/25/26	00988	6/11/26	98608761	202606	310-53600-41000		*	835.73		
			SVCS JUNE 2026							
						AT&T			835.73	022085
6/25/26	02151	6/18/26	244423	202606	320-53600-46000		*	561.25		
			SVCS THRU 05/29/26							
		6/18/26	244423	202606	330-53600-46000		*	561.25		
			SVCS THRU 05/29/26							
						BARGE DESIGN SOLUTIONS INC			1,122.50	022086

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	#
6/25/26	01847	6/18/26	90266240	202606	310-51300-64009		*	12,520.00		
			SVCS JUNE 2026							
		6/25/26	90266837	202606	310-51300-64002		*	5,097.50		
			SVCS THRU 06/20/2026							
						CDM SMITH INC			17,617.50	022087
6/25/26	01869	6/15/26	01525270	202605	310-53600-41000		*	456.25		
			SVCS MAY 2026							
		6/15/26	01525270	202606	310-53600-41000		*	465.20		
			SVCS JUNE 2026							
						CHARTER COMMUNICATIONS			921.45	022088
6/25/26	00030	6/16/26	2237238	202606	320-53600-46050		*	3,765.28		
			SUPPLIES							
		6/16/26	2237238	202606	330-53600-46050		*	3,765.28		
			SUPPLIES							
		6/16/26	2237238	202606	340-53600-46050		*	3,765.28		
			SUPPLIES							
						FERGUSON WATERWORKS			11,295.84	022089
6/25/26	00057	6/16/26	99531873	202606	330-53600-46000		*	189.78		
			SUPPLIES							
		6/16/26	99533091	202606	330-53600-46000		*	667.66		
			SUPPLIES							
		6/16/26	99540518	202606	320-53600-52000		*	96.82		
			SUPPLIES							
		6/16/26	99540518	202606	330-53600-52000		*	96.82		
			SUPPLIES							
						GRAINGER			1,051.08	022090
6/25/26	00328	6/15/26	93535342	202606	320-53600-46000		*	363.86		
			SUPPLIES							
		6/15/26	93535343	202606	320-53600-46000		*	649.57		
			SUPPLIES							
						GRAYBAR ELECTRIC COMPANY INC			1,013.43	022091
6/25/26	00515	6/17/26	7464797	202606	320-53600-52200		*	3,012.70		
			SUPPLIES							
		6/24/26	7470741	202606	320-53600-52200		*	4,578.84		
			SUPPLIES							
						HAWKINS,INC.			7,591.54	022092
6/25/26	00298	5/18/26	8012159	202605	310-53600-52010		*	23.95		
			SUPPLIES							
		5/18/26	8020800	202605	310-53600-52010		*	119.40		
			SUPPLIES							

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		6/03/26	WH338878	202606	310-53600-52010		*	601.32		
			SUPPLIES							
		6/03/26	2034020	202606	310-53600-52010		*	547.96		
			SUPPLIES							
						HOME DEPOT CREDIT SERVICES			1,292.63	022093
6/25/26	02152	6/18/26	1071	202606	340-53600-46000		*	13,396.00		
			SVCS JUNE 2026							
		6/18/26	1071	202606	330-53600-46000		*	13,396.00		
			SVCS JUNE 2026							
						H2PRO PRESSURE WASHING & SVCS LLC			26,792.00	022094
6/25/26	00876	6/10/26	259484	202605	330-53600-46000		*	4,143.54		
			SVCS THRU 05/23/26							
		6/16/26	258448	202605	320-53600-46000		*	3,104.67		
			SVCS THRU 05/23/26							
		6/16/26	258448	202605	330-53600-46000		*	3,104.67		
			SVCS THRU 05/23/26							
		6/16/26	258448	202605	340-53600-46000		*	3,104.68		
			SVCS THRU 05/23/26							
						MCKIM & CREED INC			13,457.56	022095
6/25/26	01855	6/24/26	67315518	202606	330-53600-46000		*	205.03		
			SUPPLIES							
						MCMASTER-CARR			205.03	022096
6/25/26	01138	6/15/26	84039999	202606	320-53600-52200		*	1,281.02		
			CO2 BULK							
						NUCO2			1,281.02	022097
6/25/26	00688	6/18/26	121726	202606	330-53600-52200		*	906.51		
			SUPPLIES							
		6/18/26	121726	202606	320-53600-52200		*	1,813.01		
			SUPPLIES							
						ODYSSEY MANUFACTURING COMPANY			2,719.52	022098
6/25/26	00627	6/22/26	18WE1488	202606	330-53600-46000		*	1,920.61		
			SVCS JUNE 2026							
						RING POWER CORPORATION			1,920.61	022099
6/25/26	00978	6/18/26	3237374	202606	320-53600-46000		*	7,304.00		
			GAMMA XL SOL PUMP							
						TRINOVA-FLORIDA			7,304.00	022100
6/25/26	01845	6/23/26	11331154	202606	310-53600-52100		*	125.26		
			FUEL							
						WEX BANK (CIRCLE K)			125.26	022101

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
6/25/26	00862	6/22/26	40150253	202606	340-53600-44000		*	3,029.92		
			RENTAL JUNE 2026							
						XYLEM DEWATERING SOLUTIONS, INC.			3,029.92	022102

TOTAL FOR BANK D	226,753.73
TOTAL FOR REGISTER	226,753.73

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
6/04/26	00255	6/01/26	12908	202606	320-54900-46000		*	85.00		
			PEST CONTROL 06/26							
						ABOVE THE REST PEST CONTROL			85.00	009698
6/04/26	00252	5/27/26	5067	202606	320-54900-46000		*	614.25		
			JANITORIAL SVCS 06/26							
						ALL SEASON HOME SOLUTION LLC			614.25	009699
6/04/26	00384	5/12/26	1FVLGGM7	202605	320-54900-46002		*	15.11-		
			CREDIT							
		5/12/26	1FVLGGM7	202605	320-54900-46002		*	15.11-		
			CREDIT							
		5/12/26	1F3CVJMF	202605	320-54900-46002		*	15.11-		
			CREDIT							
		5/12/26	1F3CVJMF	202605	320-54900-46002		*	15.11-		
			CREDIT							
		5/12/26	1KAD7C1T	202605	320-54900-46002		*	15.11-		
			CREDIT							
		5/12/26	1MQ7NQQN	202605	320-54900-46002		*	15.11-		
			CREDIT							
		5/14/26	1VAL39DX	202605	320-54900-46002		*	15.11-		
			CREDIT							
		5/14/26	1YYCRJG4	202605	320-54900-46002		*	15.11-		
			CREDIT							
		6/01/26	1FP1D1DC	202605	320-54900-46002		*	77.96		
			SUPPLIES 05/26							
		6/01/26	1FP1D1DC	202605	320-54900-51000		*	492.38		
			SUPPLIES 05/26							
		6/01/26	1FP1D1DC	202605	320-54900-52000		*	577.18		
			SUPPLIES 05/26							
		6/01/26	1FP1D1DC	202605	300-13100-10000		*	236.41		
			SUPPLIES 05/26							
		6/01/26	1FP1D1DC	202605	300-13100-10100		*	32.34		
			SUPPLIES 05/26							
		6/01/26	1FP1D1DC	202605	310-51300-51000		*	32.34		
			SUPPLIES 05/26							
		6/01/26	1FP1D1DC	202605	300-20700-10000		*	32.34-		
			SUPPLIES 05/26							
		6/01/26	1FP1D1DC	202605	310-51300-51000		*	162.36		
			SUPPLIES 05/26							
		6/01/26	1FP1D1DC	202605	310-53600-52010		*	30.00		
			SUPPLIES 05/26							
		6/01/26	1FP1D1DC	202605	320-53600-52000		*	44.05		
			SUPPLIES 05/26							
		6/01/26	1FP1D1DC	202605	300-20700-10000		*	236.41-		
			SUPPLIES 05/26							
						AMAZON CAPITAL SERVICES			1,295.39	009700

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
6/30/26	00384	5/12/26	1FVLGGM7	202605	320-54900-46002		V	15.11		
			CREDIT							
		5/12/26	1FVLGGM7	202605	320-54900-46002		V	15.11		
			CREDIT							
		5/12/26	1F3CVJMF	202605	320-54900-46002		V	15.11		
			CREDIT							
		5/12/26	1F3CVJMF	202605	320-54900-46002		V	15.11		
			CREDIT							
		5/12/26	1KAD7C1T	202605	320-54900-46002		V	15.11		
			CREDIT							
		5/12/26	1MQ7NQQN	202605	320-54900-46002		V	15.11		
			CREDIT							
		5/14/26	1VAL39DX	202605	320-54900-46002		V	15.11		
			CREDIT							
		5/14/26	1YYCRJG4	202605	320-54900-46002		V	15.11		
			CREDIT							
		6/01/26	1FP1D1DC	202605	320-54900-46002		V	77.96-		
			SUPPLIES 05/26							
		6/01/26	1FP1D1DC	202605	320-54900-51000		V	492.38-		
			SUPPLIES 05/26							
		6/01/26	1FP1D1DC	202605	320-54900-52000		V	577.18-		
			SUPPLIES 05/26							
		6/01/26	1FP1D1DC	202605	300-13100-10000		V	236.41-		
			SUPPLIES 05/26							
		6/01/26	1FP1D1DC	202605	300-13100-10100		V	32.34-		
			SUPPLIES 05/26							
		6/01/26	1FP1D1DC	202605	310-51300-51000		V	32.34-		
			SUPPLIES 05/26							
		6/01/26	1FP1D1DC	202605	300-20700-10000		V	32.34		
			SUPPLIES 05/26							
		6/01/26	1FP1D1DC	202605	310-51300-51000		V	162.36-		
			SUPPLIES 05/26							
		6/01/26	1FP1D1DC	202605	310-53600-52010		V	30.00-		
			SUPPLIES 05/26							
		6/01/26	1FP1D1DC	202605	320-53600-52000		V	44.05-		
			SUPPLIES 05/26							
		6/01/26	1FP1D1DC	202605	300-20700-10000		V	236.41		
			SUPPLIES 05/26							
						AMAZON CAPITAL SERVICES			1,295.39-	009700
6/04/26	00132	5/22/26	22501012	202605	320-54900-34300		*	1,146.58		
			SVCS 05/26							
						CITY OF PALM COAST-UTILITY DEPT.			1,146.58	009701
6/04/26	00353	5/31/26	194394	202605	320-54900-34300		*	126.66		
			BRIDGE OFFICE COPIER							
						DOCUMENT TECHNOLOGIES			126.66	009702

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
6/04/26	00014	5/28/26	02998-05	202605	320-54900-43000		*	243.60		
			SVCS 05/26							
		5/28/26	04979-05	202605	320-54900-43000		*	109.72		
			SVCS 05/26							
		5/28/26	05950-05	202605	320-54900-43000		*	635.74		
			SVCS 05/26							
						FLORIDA POWER & LIGHT CO.			989.06	009703
6/04/26	00039	6/01/26	29558	202605	300-13100-10000		*	1,900.00		
			AUDIT FYE 09/30/25							
		6/01/26	29558	202605	300-13100-10100		*	850.00		
			AUDIT FYE 09/30/25							
		6/01/26	29558	202605	310-51300-32200		*	1,450.00		
			AUDIT FYE 09/30/25							
		6/01/26	29558	202605	300-13100-10300		*	800.00		
			AUDIT FYE 09/30/25							
		6/01/26	29558	202605	310-51300-32200		*	850.00		
			AUDIT FYE 09/30/25							
		6/01/26	29558	202605	300-20700-10000		*	850.00-		
			AUDIT FYE 09/30/25							
		6/01/26	29558	202605	310-51300-32200		*	1,900.00		
			AUDIT FYE 09/30/25							
		6/01/26	29558	202605	300-20700-10000		*	1,900.00-		
			AUDIT FYE 09/30/25							
		6/01/26	29558	202605	310-51300-32200		*	800.00		
			AUDIT FYE 09/30/25							
		6/01/26	29558	202605	300-20700-10000		*	800.00-		
			AUDIT FYE 09/30/25							
						GRAU & ASSOCIATES			5,000.00	009704
6/04/26	00418	6/01/26	18209	202606	320-54900-46002		*	7,997.00		
			LAWN MAINT 06/26							
		6/01/26	18211	202606	320-54900-46000		*	1,100.00		
			LAWN MAINT 06/26							
						LAWN ENFORCEMENT AGENCY INC			9,097.00	009705
6/04/26	00417	5/28/26	20348836	202606	320-54900-34300		*	167.85		
			COPIER LEASE 06/26							
						LEAF			167.85	009706
6/04/26	00340	5/27/26	25534	202605	320-54900-46000		*	749.12		
			IT PROACTIVE SVCS 05/26							
						MPOWER DATA SOLUTIONS			749.12	009707
6/04/26	00180	7/01/26	COM#7039	202607	300-13100-10000		*	1,578.90		
			WC FL1 0184401 25-12							

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		7/01/26	COM#7039	202607	300-13100-10100		*	177.51		
			WC FL1 0184401 25-12							
		7/01/26	COM#7039	202607	300-13100-10300		*	154.67		
			WC FL1 0184401 25-12							
		7/01/26	COM#7039	202607	320-54900-24000		*	841.06		
			WC FL1 0184401 25-12							
		7/01/26	COM#7039	202607	320-53800-24000		*	177.51		
			WC FL1 0184401 25-12							
		7/01/26	COM#7039	202607	300-20700-10000		*	177.51-		
			WC FL1 0184401 25-12							
		7/01/26	COM#7039	202607	310-53600-24000		*	1,578.90		
			WC FL1 0184401 25-12							
		7/01/26	COM#7039	202607	300-20700-10000		*	1,578.90-		
			WC FL1 0184401 25-12							
		7/01/26	COM#7039	202607	310-53600-24000		*	154.67		
			WC FL1 0184401 25-12							
		7/01/26	COM#7039	202607	300-20700-10000		*	154.67-		
			WC FL1 0184401 25-12							
						PREFERRED GOVERNMENTAL INSURANCE TS			2,752.14	009708
6/04/26	00061	5/26/26	8601569-	202606	320-54900-46000		*	930.74		
			SVCS 06/26							
						WM CORPORATE SERVICES, INC.			930.74	009709
6/11/26	00361	6/05/26	7281	202606	320-54900-46002		*	560.00		
			SVC CALL JUNE 2026							
						ANDREW GILLIS CREATIVE CONCEPTS INC			560.00	009710
6/11/26	00420	6/01/26	INV15579	202606	320-54900-41000		*	231.88		
			SVCS JUNE 2026							
		6/01/26	INV15579	202606	300-13100-10000		*	299.00		
			SVCS JUNE 2026							
		6/01/26	INV15579	202606	310-53600-41000		*	299.00		
			SVCS JUNE 2026							
		6/01/26	INV15579	202606	300-20700-10000		*	299.00-		
			SVCS JUNE 2026							
						BIGLEAF NETWORKS INC/AVIDBANK			530.88	009711
6/11/26	00396	6/01/26	11365540	202606	320-54900-41000		*	375.00		
			SVCS JUNE 2026							
						CHARTER COMMUNICATIONS			375.00	009712
6/11/26	00014	5/29/26	06601 MA	202605	320-54900-43000		*	111.27		
			SVCS MAY 2026							
		5/29/26	07438 MA	202605	320-54900-46002		*	37.15		
			SVCS MAY 2026							

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		5/29/26	09639 MA	202605	320-54900-43000	SVCS MAY 2026	*	35.11		
		5/29/26	25021 MA	202605	320-54900-46002	SVCS MAY 2026	*	42.65		
		5/29/26	56431 MA	202605	320-54900-46002	SVCS MAY 2026	*	49.03		
		5/29/26	84435 MA	202605	320-54900-46002	SVCS MAY 2026	*	38.43		
						FLORIDA POWER & LIGHT CO.			313.64	009713
6/11/26	00340	6/02/26	25544	202605	320-54900-34300	PROACTIVE IT SVCS MAY 26	*	1,677.90		
		6/02/26	25544	202605	300-13100-10000	PROACTIVE IT SVCS MAY 26	*	1,677.90		
		6/02/26	25544	202605	300-13100-10100	PROACTIVE IT SVCS MAY 26	*	50.00		
		6/02/26	25544	202605	310-51300-49100	PROACTIVE IT SVCS MAY 26	*	50.00		
		6/02/26	25544	202605	300-20700-10000	PROACTIVE IT SVCS MAY 26	*	50.00-		
		6/02/26	25544	202605	310-53600-41000	PROACTIVE IT SVCS MAY 26	*	1,677.90		
		6/02/26	25544	202605	300-20700-10000	PROACTIVE IT SVCS MAY 26	*	1,677.90-		
						MPOWER DATA SOLUTIONS			3,405.80	009714
6/11/26	00318	5/31/26	FL094392	202605	320-54900-46000	MECHANICAL SWEEPING-BDGES	*	675.00		
		5/31/26	FL094392	202605	320-54900-46002	MECHANICAL SWEEPING-PRKWY	*	300.00		
		5/31/26	FL094392	202605	320-54900-46000	MECHANICAL SWEEPING-BDGS	*	675.00		
		5/31/26	FL094392	202605	320-54900-46002	MECHANICAL SWEEPING-PRKWY	*	300.00		
						USA SERVICES OF FLORIDA, INC.			1,950.00	009715
6/18/26	00375	6/03/26	06440630	202606	320-54900-41000	SVCS JUNE 2026	*	393.03		
						CHARTER COMMUNICATIONS			393.03	009716
6/18/26	00145	6/01/26	803	202606	310-51300-34000	MGMT FEES JUNE 2026	*	1,510.75		
						GOVERNMENTAL MANAGEMENT SERVICES			1,510.75	009717
6/18/26	00395	5/18/26	1169281-	202606	300-13100-10000	INS JUNE 2026	*	1,068.06		

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		5/18/26	1169281-	202606	300-13100-10100	INS JUNE 2026	*	111.58		
		5/18/26	1169281-	202606	300-13100-10300	INS JUNE 2026	*	101.66		
		5/18/26	1169281-	202606	320-54900-23000	INS JUNE 2026	*	446.23		
		5/18/26	1169281-	202606	320-53800-23000	INS JUNE 2026	*	111.58		
		5/18/26	1169281-	202606	300-20700-10000	INS JUNE 2026	*	111.58-		
		5/18/26	1169281-	202606	310-53600-23000	INS JUNE 2026	*	1,068.06		
		5/18/26	1169281-	202606	300-20700-10000	INS JUNE 2026	*	1,068.06-		
		5/18/26	1169281-	202606	320-53600-23000	INS JUNE 2026	*	101.66		
		5/18/26	1169281-	202606	300-20700-10000	INS JUNE 2026	*	101.66-		
						PRINCIPAL LIFE INSURANCE COMPANY			1,727.53	009718
6/18/26	00154	6/05/26	89328914	202607	300-13100-10000	INS JULY 2026	*	14,017.98		
		6/05/26	89328914	202607	300-13100-10100	INS JULY 2026	*	1,496.16		
		6/05/26	89328914	202607	320-54900-23000	INS JULY 2026	*	3,111.55		
		6/05/26	89328914	202607	300-13100-10300	INS JULY 2026	*	1,294.98		
		6/05/26	89328914	202607	320-53800-23000	INS JULY 2026	*	1,496.16		
		6/05/26	89328914	202607	300-20700-10000	INS JULY 2026	*	1,496.16-		
		6/05/26	89328914	202607	310-53600-23000	INS JULY 2026	*	14,017.98		
		6/05/26	89328914	202607	300-20700-10000	INS JULY 2026	*	14,017.98-		
		6/05/26	89328914	202607	320-53600-23000	INS JULY 2026	*	1,294.98		
		6/05/26	89328914	202607	300-20700-10000	INS JULY 2026	*	1,294.98-		
						UNITED HEALTHCARE			19,920.67	009719
6/18/26	00318	6/15/26	FL094417	202606	320-54900-46000	MECHANICAL SWEEPING-BRDGS	*	675.00		
		6/15/26	FL094417	202606	320-54900-46002	MECHANCIAL SWEEPING-PRKWY	*	300.00		
						USA SERVICES OF FLORIDA, INC.			975.00	009720

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	#
6/25/26	00410	6/11/26	45832071	202605	320-54900-34300		*	744.59		
			SVCS MAY 2026							
						ACC BUSINESS			744.59	009721
6/25/26	00114	5/01/26	3067/270	202605	320-54900-46000		*	231.00		
			MONITOR-JUNE/JULY/AUG2026							
						ALARMPRO, INC.			231.00	009722
6/25/26	00252	6/24/26	5069	202606	320-54900-46000		*	614.25		
			JANITORIAL SVCS JUNE 26							
						ALL SEASON HOME SOLUTION LLC			614.25	009723
6/25/26	00382	6/19/26	4859 JUN	202606	310-51300-49100		*	590.12		
			PURCHASES THRU 06/19/26							
		6/19/26	4859 JUN	202606	300-20700-10000		*	590.12-		
			PURCHASES THRU 06/19/26							
		6/19/26	4859 JUN	202606	320-54900-34300		*	300.64		
			PURCHASES THRU 06/19/26							
		6/19/26	4859 JUN	202606	320-54900-51000		*	233.04		
			PURCHASES THRU 06/19/26							
		6/19/26	4859 JUN	202606	300-13100-10100		*	590.12		
			PURCHASES THRU 06/19/26							
		6/19/26	4859 JUN	202606	300-13100-10000		*	4,054.07		
			PURCHASES THRU 06/19/26							
		6/19/26	4859 JUN	202606	310-51300-54000		*	1,479.80		
			PURCHASES THRU 06/19/26							
		6/19/26	4859 JUN	202606	310-53600-54100		*	315.00		
			PURCHASES THRU 06/19/26							
		6/19/26	4859 JUN	202606	310-51300-51000		*	950.33		
			PURCHASES THRU 06/19/26							
		6/19/26	4859 JUN	202606	310-51300-49100		*	296.75		
			PURCHASES THRU 06/19/26							
		6/19/26	4859 JUN	202606	310-53600-46100		*	89.60		
			PURCHASES THRU 06/19/26							
		6/19/26	4859 JUN	202606	330-53600-46000		*	922.59		
			PURCHASES THRU 06/19/26							
		6/19/26	4859 JUN	202606	300-20700-10000		*	4,054.07-		
			PURCHASES THRU 06/19/26							
						CHASE CARD SERVICES			5,177.87	009724
6/25/26	00367	6/19/26	96794591	202607	300-13100-10000		*	1,183.87		
			INS JULY 2026							
		6/19/26	96794591	202607	300-13100-10100		*	94.16		
			INS JULY 2026							
		6/19/26	96794591	202607	320-54900-23000		*	283.31		
			INS JULY 2026							

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	EXPENSED TO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	#
		6/19/26	96794591	202607	300-13100-10300 INS JULY 2026		*	90.23		
		6/19/26	96794591	202607	320-53800-23000 INS JULY 2026		*	94.16		
		6/19/26	96794591	202607	300-20700-10000 INS JULY 2026		*	94.16-		
		6/19/26	96794591	202607	310-53600-23000 INS JULY 2026		*	1,183.87		
		6/19/26	96794591	202607	300-20700-10000 INS JULY 2026		*	1,183.87-		
		6/19/26	96794591	202607	320-53600-23000 INS JULY 2026		*	90.23		
		6/19/26	96794591	202607	300-20700-10000 INS JULY 2026		*	90.23-		
						HUMANA HEALTH PLAN INC			1,651.57	009725
6/25/26	00395	6/17/26	1169281-	202607	300-13100-10000 INS JULY 2026		*	1,068.06		
		6/17/26	1169281-	202607	300-13100-10100 INS JULY 2026		*	111.58		
		6/17/26	1169281-	202607	300-13100-10300 INS JULY 2026		*	101.66		
		6/17/26	1169281-	202607	320-54900-23000 INS JULY 2026		*	498.89		
		6/17/26	1169281-	202607	320-53800-23000 INS JULY 2026		*	111.58		
		6/17/26	1169281-	202607	300-20700-10000 INS JULY 2026		*	111.58-		
		6/17/26	1169281-	202607	310-53600-23000 INS JULY 2026		*	1,068.06		
		6/17/26	1169281-	202607	300-20700-10000 INS JULY 2026		*	1,068.06-		
		6/17/26	1169281-	202607	320-53600-23000 INS JULY 2026		*	101.66		
		6/17/26	1169281-	202607	300-20700-10000 INS JULY 2026		*	101.66-		
						PRINCIPAL LIFE INSURANCE COMPANY			1,780.19	009726
6/25/26	00377	6/23/26	11329719	202606	320-54900-46000 FUEL		*	106.01		
		6/23/26	11329719	202606	300-13100-10000 FUEL		*	1,072.54		
		6/23/26	11329719	202606	310-53600-52100 FUEL		*	1,072.54		
		6/23/26	11329719	202606	300-20700-10000 FUEL		*	1,072.54-		
						WEX BANK (RACETRAC)			1,178.55	009727

TOTAL FOR BANK E 64,698.72

DUNE -DUNES - SHENNING

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
6/11/26	00005	5/29/26	00560 MA	202605	320-53600-43000		*	261.03		
			SVC MAY 2026							
		5/29/26	03229 MA	202605	320-53600-43000		*	229.57		
			SVCS MAY 2026							
		5/29/26	22538 MA	202605	320-53600-43000		*	240.23		
			SVCS MAY 2026							
		5/29/26	74516 MA	202605	320-53600-43000		*	719.45		
			SVCS MAY 2026							
		5/29/26	84228 MA	202605	320-53600-43000		*	30.80		
			SVCS MAY 2026							
						FLORIDA POWER & LIGHT CO			1,481.08	000214
6/18/26	00003	6/01/26	802	202606	310-51300-34000		*	833.50		
			MGMT FEES JUNE 2026							
						GOVERNMENTAL MANAGEMENT SERVICES			833.50	000215
6/25/26	00015	5/28/26	29046	202605	320-53600-46700		*	6,430.00		
			SVCS MAY 2026							
						ATLANTIC PIPE SERVICES LLC			6,430.00	000216

TOTAL FOR BANK S 8,744.58

TOTAL FOR REGISTER 8,744.58