

Dunes
Community Development District

October 16, 2026

Dunes Community Development District Agenda

Friday
October 16, 2026
9:30 a.m.

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

- I. Roll Call
- II. Minutes
 - A. Approval of the Minutes of the September 11, 2026 Meeting
- III. Audience Comments
- IV. Reports and Discussion Items
 - Presentation on All-Electronic Tolling
 - Old Business
 - Discussion of Parkway Landscaping Bid
 - Discussion of Osmosis Feed Pump Replacement Bid
 - Discussion of AT&T License for Fiber on Camino Del Mar
 - Discussion of Bridge / SunPass / Roadways
 - Discussion of October Golf Tournament at Hammock Beach
 - Discussion of Stormwater Utility
 - Discussion of Pine Straw Area at Four-Way Stop
 - B. Review of Fiscal Year 2026 Goals & Objectives
 - C. Acceptance of the 2026 Public Facilities Report
 - D. Discussion of Cyber Security
- V. Staff Reports

- Attorney
- Engineer
- E. Engineer's Report
- Manager

F. Bridge Report for September

G. Additional Budget Items Report

VI. Supervisors' Requests and Audience Comments

VII. Financial Reports

H. Balance Sheet & Income Statement

I. Assessment Receipts Schedule

J. Approval of Check Register

VIII. Next Scheduled Meeting: November 13, 2026 @ 9:30 a.m. at the Dunes CDD
Administrative Office, 101 Jungle Hut Road, Palm Coast, Florida

IX. Adjournment

A.

MINUTES OF MEETING
DUNES COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Dunes Community Development District was held Friday, September 11, 2026, at 9:30 a.m. at the Dunes Administrative Office, 101 Jungle Hut Road, Palm Coast, Florida.

Present and constituting a quorum were:

George DeGiovanni	Vice Chairman
Kevin Porter	Assistant Secretary
Bill White <i>by Zoom</i>	Assistant Secretary
Richard DeMatteis	Treasurer

Also present were:

Greg Peugh	District Manager
Daniel Harvey	District Representative
Darrin Mossing <i>by Zoom</i>	District Representative
Michael Chiumento <i>by Zoom</i>	District Counsel
James Overton	District Utilities Manager

The following is a summary of the discussions and actions taken at the September 11, 2026 meeting.

FIRST ORDER OF BUSINESS

Roll Call

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

SECOND ORDER OF BUSINESS

Minutes

A. Approval of the Minutes of the August 14, 2026 Meeting

There being no comments on the minutes, a motion followed.

On MOTION by Mr. DeMatteis seconded by Mr. Porter with all in favor the August 14, 2026 meeting minutes were approved as presented.

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. Peugh and Mr. Overton were to prepare a comparison of the current and projected Dunes utility rates and the City of Palm Coast rates.
 - This was done and sent to the Board members by email. The results showed the Dunes rates were significantly lower than Palm Coast's and Flagler Beach's rates.
- Mr. Peugh to follow up with ADP regarding whether additional measures are recommended to protect or assist employees in the event of an audit related to the unpaid FICA 457B taxes.
 - ADP has seen other companies offer reimbursement up to a certain threshold and the employees would be required to provide receipt of costs of re-filing their taxes.
 - Mr. Peugh is to consult with his tax accountant to see how much refiling his tax statement would cost.
- Mr. Peugh and Mr. Overton to meet with the representative of Ocean Hammock golf course to discuss the amended utility rates and maintenance of the county drainage ditch located on the golf course property.
 - The rates have been sent to both golf courses and meetings have been requested.
- District staff and District counsel to finalize the temporary construction easement and license agreement for the retaining wall repair on 501 Grenada.
 - The documents need to be finalized and permits need to be in place with St. Johns River Water Management District.
- McKim & Creed to complete the cybersecurity review and identify any additional measures needed to secure the District's water system.
 - The schematics have been provided to McKim & Creed and are under review.

Discussion of AT&T Fiber on Camino Del Mar

Mr. Peugh informed the Board that AT&T is looking into install fiber down the south side of Camino Del Mar off of A1A if there is not existing conduit. They have indicated they would not install the fiber if they would be required to pay an annual license fee, however they are open to discussing a one-time fee. Mr. Day, AT&T Network Engineer, attended the meeting and noted that AT&T was investigating if the existing conduits on Camino Del Mar had additional capacity for the new fiber.

This item will be added to the next agenda to discuss the fee further.

Discussion of Bridge / SunPass / Roadways

Mr. Peugh reported that KCA is still working on the design for the All-Electronic Toll (AET) System for the presentation at the October Board meeting.

Discussion of Golf Course Tournament at Hammock Beach (October 9-11, 2026)

The golf tournament has requested additional signage to be installed on the light poles, which was presented to the Board for their review. The tournament will pay for the banners to be installed and removed. Additionally, they have indicated they would like to put a variable message board up, as well as smaller signs along Hammock Dunes Parkway. Mr. Chiumento recommended that the Tournament provide an agreement outlining responsibility for the installation and removal of the signs, including provisions to address any resulting damages.

There were no objections from the board members.

Discussion of Stormwater Utility

Mr. Peugh relayed a resident's concerns regarding the appearance and water quality of Lake San Gabriel and noted that the resident may attend the next Board meeting to discuss the matter further.

Mr. DeMatteis recommended providing the community with information regarding the seasonal causes of fish kills and evaluating options to improve response time and corrective actions when such events occur.

B. Consideration of Designating a Regular Meeting Schedule for Fiscal Year 2027

A proposed meeting schedule including meetings on the second Friday of each month, with the exception of October, which is proposed for the third Friday due to the conflict with the golf tournament.

On MOTION by Mr. DeGovanni seconded by Mr. Porter with all in favor the fiscal year 2027 meeting schedule was approved as presented.

C. Consideration of Adopting Goals and Objectives for Fiscal Year 2027

Proposed goals and objectives were presented to the Board for their review. The goals and objectives are largely compliance based as they are a requirement of the State. The goals and objectives are consistent with what was approved the previous year.

On MOTION by Mr. DeMatteis seconded by Mr. Porter with all in favor the goals and objectives for fiscal year 2027 were approved as presented.

Discussion of Cybersecurity

Mr. Peugh reported that several municipalities in different states have had cyber-attacks on their water plants. The District has a cybersecurity plan in place and it gets updated every five years as part of the Emergency Response Plan that is submitted to the Environmental Protection Agency (EPA). McKim & Creed (District Consultant) is looking at if there is anything else that the District needs to do to keep the system secure. MPower (District IT consultant) is assisting by providing system architecture schematics to McKim & Creed.

FIFTH ORDER OF BUSINESS

Staff Reports

Attorney

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

D. Engineer's Report

A copy of the engineer's report was included in the agenda package for the Board's review. Mr. Overton reported two proposals for landscape and irrigation maintenance services are under review by staff and will be presented to the Board at the next meeting.

Mr. DeMatteis asked about improving the landscaping at the northwest corner of the intersection.

The landscaping improvement will be discussed further at a future meeting.

Manager

E. Bridge Report

Mr. Peugh reported the following data:

- Vehicle trips were down 1.14%, and revenue was down 2.57% from August of 2026.
- There are 30,346 accounts.
- There are 19,350 web users.
- There were \$36,568 in credit card transactions.
- There were 363 new bridge pass accounts added.

Next, Mr. Peugh reported a ring and manhole cover needs to be replaced at the entrance to Northshore Estates and the replacement will take three to four weeks for shipment.

Additionally, it was reported there were multiple mechanical failures of a diesel pump, variable frequency drive and SCADA programming that led to a pressure drop in the water distribution system.

Lastly, Mr. Peugh provided the board members with the ending unrestricted fund balances for fiscal years 21-26 as requested by Mr. Crahan.

F. Additional Budget Items Report

Added to the additional budget items report were the costs to repair the damage done by the FDOT subcontractor for a new total of \$134,354.26, flow meter replacements for a total of \$5,365, PLC module and CPU replacements due to lighting strikes and dirty power totaling \$4,928, and roll up door beam replacements for the RO building totaling \$18,284.40

SIXTH ORDER OF BUSINESS

Supervisors' Requests and Audience Comments

Mr. DeMatteis questioned if there is a policy in place for how much PTO employees can roll over and if that policy should be updated.

Mr. Peugh responded that 480 hours is the maximum that can be carried to the next fiscal year. Anything over that will be paid out. It was not excessive when compared to other employers.

Mr. DeMatteis stated that the allocation of expenses needs to be improved so that they are showing the monthly expense rather than a lump sum.

SEVENTH ORDER OF BUSINESS

Financial Reports

G. Balance Sheet & Income Statement

H. Assessment Receipts Schedule

I. Approval of Check Register

Copies of the financial statements as of July 31, 2026 were included in the agenda package for the Board's review along with a copy of the check register totaling \$778,868.68.

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

Follow Up-Items

- 1. Mr. Overton to finalize 501 Granada Drive temporary construction easement/license agreement once permits are obtained and provided.**
- 2. DCDD staff to complete McKim & Creed cybersecurity review and identify any additional measures recommended to secure the District's water system.**
- 3. Mr. Peugh to add AT&T Camino Del Mar fiber/license fee discussion on the October agenda. Completed**
- 4. DCDD staff and counsel to obtain County agreement regarding tournament signage installation, removal, and damages. Completed and Signed.**
- 5. DCDD staff to reach out to Future Horizons (DCDD Stormwater Pond Contractor) regarding preventative measures and response procedures for seasonal fish kills. Awaiting Fish Removal quote.**
- 6. DCDD staff to evaluate landscaping improvements at the northwest corner of the intersection for discussion at a future Board meeting.**

TENTH ORDER OF BUSINESS

Next Scheduled Meeting: October 16, 2026 at 9:30 a.m. at the Dunes Administrative Office, 101 Jungle Hut Road, Palm Coast, Florida

ELEVENTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Porter seconded by Mr. DeMatteis with all in favor the meeting was adjourned.
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Secretary/Assistant Secretary

Chairman/Vice Chairman

B.

Dunes Community Development District Performance Measures/Standards & Annual Reporting Form

October 1, 2025 – September 30, 2026

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of three board meetings were held during the Fiscal Year.

Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of meetings in accordance with Florida Statutes, using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication. **Standard:** 100% of meetings were advertised per Florida statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Representative.

Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

Goal 2.1: Field Management and/or District Management Site Inspections

Objective: Field Supervisors, District Engineer and/or District Manager will conduct inspections per FDEP Requirements, FDOT Requirements and SJRWMD requirements to ensure safety and proper functioning of the District's infrastructure.

Measurement: District Personnel visits were successfully completed per Monthly, Annual and other report specific requirements as evidenced District Personnel and/or District Manager's reports, notes or other record keeping method.

Standard: Site visits were successfully conducted as described within the controlling Regulatory Agency's requirements.

Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's above ground infrastructure and related systems as well as subsurface investigation as needed.

Measurement: A minimum of one inspection completed per year as evidenced by district engineer's Public Facilities Report related to district's infrastructure and related systems.

Standard: Minimum of one inspection was completed in the Fiscal Year by the district's engineer.

Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection, and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes ☐ No ☐

Chairman: _____
Gary Crahan
Dunes Community Development District

Date: _____

District Manager: _____
Gregory Peugh
Dunes Community Development District

Date: _____

*Florida Statute 189.0694 Special districts; performance measures and standards. – (1) Beginning October 1, 2024, or by the end of the first full fiscal year after its creation, whichever is later, each special district must establish goals and objectives for each program and activity undertaken by the district, as well as performance measures and standards to determine if the district's goals and objectives are being achieved. (2) By December 1 of each year thereafter, each special district must publish an annual report on the district's website describing: (a) the goals and objectives achieved by the district, as well as the performance measures and standards used by the district to make this determination. (b) Any goals or objectives the district failed to achieve.

C.

Public Facilities Report

October 2026



**Dunes Community Development District
101 Jungle Hut Road
Palm Coast, FL 32137**

Developed in Accordance with Florida Statutes 189.08

**Prepared: James J. Overton, P.E.
Utility Manager
Dunes Community Development District
101 Jungle Hut Road
Palm Coast, FL 32137**

I. PURPOSE AND SCOPE

This Special District Public Facilities Report has been prepared for the Dunes Community Development District (the District) to comply with the requirements of 189.08, Florida Statutes. This report provides a general description of all public facilities owned and operated by the District along with facility expansion program needs underway or proposed within the next five (5) years.

II. GENERAL INFORMATION

The District, located in Palm Coast, Florida, and established in 1985, provides stormwater management, wastewater treatment and collection, water treatment and distribution and reclaimed water service to the residents of the District. The District is approximately 5.5 miles in length and encompasses approximately 2,200 acres. The District is comprised of four communities: Hammock Dunes (908 acres), Ocean Hammock (435 acres), Hammock Beach (364 acres), and Yacht Harbor Village (92 acres). The District owns and operates a 1,440,000 gallon per day (GPD) water treatment plant (WTP), a 920,000 GPD wastewater treatment plant (WWTP), a reclaimed water treatment and distribution system serving a public access landscape irrigation service area comprised of residential and common areas and golf courses totaling approximately 1,000 acres having a rated disposal capacity of 7.74 million gallons per day (MGD), the stormwater management system, the Hammock Dunes Toll Bridge, the roadways Camino del Mar and Hammock Dunes Pkwy and all the structures, piping, pumps, and appurtenances necessary to operate and maintain these systems.

The general description of the boundaries of the four (4) communities serviced by the District is as follows: Hammock Dunes is generally bounded on the north by Jungle Hut Road; to the east by the Atlantic Ocean; to the west by State Road A1A north of Island Estates and by the Intracoastal Waterway in Island Estates; and to the south by the southernmost point of Island Estates west of State Road A1A and to the south by Varn Park east of State Road A1A. Ocean Hammock and Hammock Beach areas are bounded to the south by Jungle Hut Road, to the east by the Atlantic Ocean, to the north by Malacompra Road, and to the west by State Road A1A. Yacht Harbor Village is bounded by State Road A1A to the east, the Hammock Dunes Toll Bridge to the south, the Intracoastal Waterway to the west, and Jungle Hut Road to the north.

Development within the District has proceeded in accordance with a planned, phased approach, with the overall development nearing 87% of build-out. The District is comprised of single-family residential, multi-family residential, common areas (roadway islands, scenic sidewalk routes, etc.) and recreational areas (e.g., golf courses). The phases of development are as follows:

Phase I, Hammock Dunes:

This development phase encompasses the Hammock Dunes and Island Estates communities, which account for approximately 1,256 residential units, of which 1,185 are platted and/or permitted and 71 are planned but not platted/permitted. There are 727 single-family residential home sites (721 platted/permitted and 6 planned) and 529 condominium units (464 platted/permitted and 65 planned). This phase has a total area of approximately 908 acres. There is an estimated total of 578 acres of residential and common areas requiring irrigation. The 96-acre Hammock Dunes Golf Course also requires irrigation. The infrastructure has been completed, and the development is approximately 85% of build-out (1,072 residential units out of planned/permitted total of 1,256 units). The transportation and utility infrastructure elements are

complete except for small improvements solely serving new planned but not platted/permitted developments. The Oasis at Hammock Dunes site development, including thirty-three single-family homesites was completed and platted this year. District staff previously approved the proposed design and permits for the various water, sewer, and stormwater drainage infrastructure components that are now owned and maintained by the District.

Phase II, Ocean Hammock and Phase III, Hammock Beach:

Phase II encompasses the Ocean Hammock community, which accounts for approximately 609 residential units. This phase has a total area of approximately 435 acres. The 124-acre Ocean Hammock Golf Course runs throughout both the Ocean Hammock and Hammock Beach communities. The Phase II (Ocean Hammock) portion includes approximately 314 single-family residential home sites, 20 hotel units, and 275 condominium units.

Phase III encompasses the Hammock Beach community, which accounts for approximately 975 residential units. This phase has a total area of approximately 364 acres. The Hammock Beach and Ocean Hammock communities have approximately 201 acres under irrigation. The 124-acre Ocean Hammock Golf Course, which runs throughout both the Ocean Hammock and Hammock Beach communities, is irrigated as well. The Phase III (Hammock Beach) portion includes approximately 489 single-family residential home sites and 486 condominium units. The infrastructure is complete, and the combined Phase II and III development is at approximately 92% of build-out (1,454 residential units out of a potential of 1,584 units). The transportation and utility infrastructure are complete.

Phase IV, Yacht Harbor Village:

This development phase encompasses the Yacht Harbor Village community, which accounts for approximately 293 residential units. This phase has a total area of approximately 92 acres. This development includes 205 single-family residential home sites and 88 condominium units. The infrastructure has been completed, and the development is approximately 60% of build-out (176 residential units out of a potential of 293 units). The transportation and utility infrastructure are complete. This phase also includes a marina with 210 boat slips.

III. EXISTING PUBLIC FACILITIES

A. Potable Water Facilities

1. The District's raw water supply is realized from three (3) wells having submersible well pumps rated to deliver 615 gallons per minute (GPM) each for a total pumping capacity of 2.66 MGD. Water from these wells is treated by a reverse osmosis water treatment facility. The original water treatment facility, completed and placed into operation in August 2007, had a rated treatment capacity of 0.72 MGD. Prior to construction of the water treatment facility, the District previously purchased potable water from the City of Palm Coast. The District and the City of Palm Coast have a current Interlocal Agreement in place that provides conditions for an existing interconnection between the two potable water systems in the event of emergencies or other planned system maintenance activities. The existing potable water interconnections were not utilized as a source for meeting potable water demands during October 2025 through September 2026.

2. The District's water treatment facility (PWS ID 2184259) is currently rated and permitted to produce up to 1,440,000 GPD or 1.44 MGD of potable water. The Dunes CDD WTP capacity increased from 0.72 MGD to 1.44 MGD in May 2015. The District also realizes a potable water storage capacity of 750,000 gallons with a ground storage tank located at the water treatment facility. In February 2024, the District prepared and submitted an updated Capacity Analysis Report (CAR) for the water plant and related facilities to the Florida Department of Environmental Protection (FDEP) as required every five (5) years. The FDEP accepted the District's updated CAR findings, noting the next report will be due on April 30, 2029. The updated CAR illustrates the District's potable water supply, treatment, pumping, and storage facilities are sufficient to meet the projected service area finished water average and peak day demands for the next ten (10) year operating and planning horizon. It is further anticipated that the current 1.44 MGD treatment plant capacity is sufficiently sized to meet the future potable water needs of the District's fully built-out community as currently planned.
3. The District's water treatment facility uses reverse osmosis (RO) to treat brackish groundwater, producing potable water along with a concentrated reject stream (concentrate) high in dissolved salts and minerals that is discharged through a permitted outfall to the Matanzas River under FDEP Permit No. FL0355259, subject to a mixing zone designed to dilute the discharge to safe water quality levels beyond the point of release, with the District required to monitor discharge quality for listed pollutants of concern. The permitted outfall capacity is 0.25 MGD. In June 2024, the District submitted its required five-year FDEP Operating Permit Renewal Application, including facility operating data, flow schematics, the original mixing zone evaluation, bioassay testing, and pollutant sampling results. FDEP issued the renewal on February 21, 2025, effective March 1, 2025 through February 28, 2030.
4. The District has a Consumptive Use Permit (CUP) Number 51136-6 from the St. Johns River Water Management District (SJRWMD) that extends to April 1, 2055. The CUP allows the District to withdraw up to 325.22 million gallons (MG) annually, or 891,000 GPD, on an annual average day basis, for potable water production and use. Groundwater withdrawals utilized to produce the current annual average day potable water demand for the District's water service area are approximately 575,000 GPD or 65% of the CUP allocation.

District staff and consultants prepared and submitted a CUP Renewal Application in June 2024. Additional documentation and correspondence were provided through January 2025 to address additional requests for information received from the SJRWMD during the application review process. Because the current District water supply service area is well-defined, future increases in water demand are expected to be significantly attributed to the rate of infill of the remaining vacant/undeveloped lots and parcels within the District's water service area. The projected future raw water demand for public supply type use based on the growth rates described results in an annual average day raw water demand of 0.891 MGD in 2054. The District expects that the permitted groundwater withdrawal allocations from the source water supply wells, approved by the SJRWMD, will be enough to meet the District's potable water production needs through the 2055 CUP permit horizon.

5. Water distribution facilities are located throughout the District and consist of approximately 151,500 linear feet of various-sized piping ranging from 2, 4, 6, 8, 10, 12, and 16-inch diameter pipes together with valves and fittings. Individual service to residential clusters or neighborhoods is served by mains less than ten (10) inches in diameter. Potable water main facilities are typically located within the road rights-of-way and are offset from the edge of the pavement. When potable water facilities are located outside of District-owned property or lie outside of road rights-of-way, easements are granted by the developers to the District authorizing the District to access these facilities for maintenance and operational purposes. The District also currently owns and operates approximately 263 fire hydrants and 250 isolation valves serving the potable water distribution system.
6. The current annual average day and peak day demands for potable water treatment and production are approximately 500,000 and 849,000 GPD, respectively. The use is comprised of residential consumption, non-residential consumption, potable irrigation, and system flushing. The current annual period average daily demand represents 35% of the 1.44 MGD total rated production capacity of the treatment plant.

B. Wastewater, Reclaimed Water, and Irrigation Water Facilities

1. Wastewater collection facilities are located throughout the District and consist of approximately 114,725 linear feet of 8, 10, and 12-inch diameter gravity sewers, 623 wastewater manholes, 23 lift stations with various sized pumps having pumping rates ranging from 40 to 500 gallons per minute, 1 small grinder lift station serving an Island Estates gate booth and approximately 47,256 linear feet of force mains ranging from 3 to 12 inches in diameter.
2. The Wastewater Treatment Facility (WWTF) is located at 101 Jungle Hut Road on a dedicated utility site of 23 acres. Treatment processes include pretreatment (screening and flow measurement), flow equalization, secondary wastewater treatment (sequencing batch reactors), filtration, high-level disinfection, along with digestion and solids dewatering and disposal. The District completed an expansion project in early 2020 with the wastewater treatment facility realizing an annual average daily flow (AADF) design capacity of 0.71 MGD. In October 2021, the FDEP issued a permit revision to the District for a re-rating of the WWTP design capacity from 0.71 to 0.92 MGD AADF. Current annual average daily WWTP flow is approximately 389,000 GPD or 42% of the permitted capacity.

In July 2023, the District prepared and submitted a permit renewal application and an updated Capacity Analysis Report (CAR) to the Florida Department of Environmental Protection (FDEP) as required every five (5) years. The FDEP reviewed the application and supporting information provided and issued the permit renewal (FLA011602-020) to the District in March 2024 having a future expiration date of April 12, 2029. The District's updated CAR findings illustrated the District's permitted domestic wastewater facility capacity of 920,000 GPD (0.92 MGD) is sufficient to meet the projected service area wastewater flows for the next five (5) year operating and planning horizon.

3. Wastewater Disposal/Reclaimed facilities, capable of providing 3,200,000 GPD of reclaimed water for irrigation service, are located at the utility site. These facilities

consist of 3.2 MGD sand media filtration and high-level disinfection capacity, and 17.8 million gallons of reclaimed water storage in four on-site lined lagoons.

4. In addition to processing the wastewater into reclaimed water for irrigation of residential lots, common areas, and two golf courses, the District purchases highly disinfected reclaimed water suitable for public access reuse from the City of Palm Coast. The District utilizes its 12-inch reclaimed transmission main, which connects the District and the City of Palm Coast's WWTP No. 1. The District has an interlocal agreement with the City of Palm Coast for bulk purchase of reclaimed water up to a maximum of 2.6 MGD. The most recent annual period average daily flow received from the City of Palm Coast is approximately 1.53 MGD.
5. During periods when peak irrigation demands are realized within the Dunes CDD service area, the District has the capability to supplement the usual District and Palm Coast wastewater facilities reclaimed water sources with brackish groundwater from the Floridan Aquifer. The District operates an on-site irrigation supply well which withdraws groundwater from the Floridan Aquifer for mixing with reclaimed water stored in the on-site lagoons. The District's SJRWMD CUP authorizes the District to withdraw groundwater up to an annual average of 595,000 GPD from the aquifer to supplement the reclaimed water sources. This resource is permitted for use after the source of reclaimed water has been maximized. In addition to the withdrawal allocation limit, the salt content of this brackish water source further restricts its use. The current annual average groundwater withdrawal rate is approximately 82,000 GPD (or 14% of the allocation). The District's CUP also allows the use of 170,000 GPD of surface water from the stormwater collection/retention system as another supplemental irrigation source. This resource enhances the District's ability to meet peak irrigation demands, and the permit allows use of more stormwater if available. The current annual average daily withdrawal from the stormwater system is 124,000 GPD.
6. There are two types of public access irrigation water use: golf course irrigation and landscape irrigation for residential and common areas. Three (3) irrigation water pump stations are located at the District utility site to transmit reclaimed water to users. The Residential Pump Station owned and operated by the District provides reuse water service to residential and common areas; the Ocean Hammock Golf Course and Hammock Dunes Golf Course pump stations, each of which is owned and operated by the respective golf course management entity, provide reuse irrigation service to each respective golf course facility. Currently, the irrigation pumping facilities meet an annual average daily demand of approximately 2,121,000 GPD (Golf Courses: 684,000 GPD; Residential: 1,437,000 GPD).

The residential reclaimed water distribution system consists of approximately 125,148 linear feet of 1.5 through 16-inch diameter reclaimed water main, 146 reclaimed valves, and the Residential Pump Station. As indicated previously, the District neither owns nor operates the golf course irrigation pumping stations or their distribution systems.

7. The District has installed several reuse flushing points and reclaimed water flushing hydrants throughout the District to maintain water quality in the reclaimed water distribution system. Although reuse water is treated to advanced secondary treatment standards that include high level disinfection and filtration, the District utilizes a

secondary, disk filtration system located at the wastewater plant and downstream of the residential reuse pumping station to improve irrigation water quality provided for residential landscape irrigation. The current rated capacity of the disk filtration system, upgraded in 2020, is approximately 6,600 GPM or 9 MGD. The residential pump station is capable of pumping approximately 4,000 GPM during peak irrigation demand periods.

8. Several development parcels were designed with community irrigation services. In these areas, the various Homeowners Associations (HOAs) control and maintain the irrigation systems serving the individual lots and common areas within. A portion of the reclaimed water service in the District is supplied via a master irrigation meter. Approximately eighteen (18) neighborhoods have master meters.

C. Stormwater Management

1. The Stormwater Management System originally completed and permitted consists of approximately 179 acres of created lakes. In 2021, the District created a Stormwater Utility with associated rule and rate structures for operating and maintaining the stormwater lake and system components.
2. In September 2019, the District purchased mitigation bank credits and received a permit modification from the St. Johns River Water Management District (SJRWMD) for marsh mitigation. The lakes and marshes are connected to each other by drainage pipes and various drainage channels.

D. Toll Bridge

1. The toll bridge consists of a two-lane high-level fixed structure across the Atlantic Intracoastal Waterway. The bridge is approximately sixty-five (65) feet above the mean high water of the Atlantic Intracoastal Waterway and approximately 2,600 feet in length. This facility connects Interstate 95 via Palm Coast Parkway with State Road A1A.
2. The toll plaza associated with the toll bridge is located on the west side of the bridge and consists of two tollbooths and administration offices.
3. A connector road, Camino del Mar, which connects the toll bridge with State Road A1A, is also owned and maintained by the District. In January 2015, the Dunes CDD accepted ownership of Hammock Dunes Parkway from Camino del Mar to 16th Road.
4. The District, in late 2018, commissioned a traffic engineering consulting firm, Kisinger Campo & Associates (KCA), to perform an intersection traffic capacity and level of service analysis for the intersection of Hammock Dunes Pkwy. and Camino del Mar along with Hammock Dunes Bridge. This report included a Highway Capacity Software (HCS) evaluation which indicated the Design Year 2045 AM and PM peak hour level of service (LOS) for the current two-lane configuration along the Hammock Dunes Bridge was found to be an acceptable LOS D. In May 2023, a continuation of the original traffic analysis was performed by KCA to compare the signal with widening alternative to an all-way stop-controlled (AWSC) with

widening alternative. The AWSC with widening alternative was determined to serve as a sufficient interim LOS improvement until 2040 when a traffic signal would be required. This alternative was constructed and placed into service in 2025.

IV. PROPOSED CAPITAL PROJECTS - NEXT FIVE YEARS

A. Potable Water, Wastewater, and Irrigation Utilities

1. Potable Water

The WTP capacity increased in May 2015 from 0.72 MGD to 1.44 MGD. It is not expected that additional capacity will be necessary to serve the potable water needs of the community. In February 2024, the District prepared and submitted an updated Capacity Analysis Report (CAR) for the water plant and related facilities to the Florida Department of Environmental Protection (FDEP) as required every five (5) years. The FDEP accepted the District's updated CAR findings that illustrated the District's potable water supply, treatment, pumping, and storage facilities are sufficiently sized to meet the projected service area finished water demand for the next ten (10) year operating and planning horizon. It is further anticipated that the current 1.44 MGD treatment plant capacity is sufficiently sized to meet the future potable water needs of the District's fully built-out community as currently planned.

The District's Public Water Supply (PWS) permit for the WTP is due for renewal by April 30, 2029. The District's NPDES permit for the WTP's Reverse Osmosis Concentrate Outfall (FL0355259) remains valid through February 28, 2030.

The District plans to replace the reverse osmosis feed pumps at the WTP, which have reached the end of their useful service life. This project will restore reliable feed pressure to the RO treatment train, reduce the risk of unplanned outages, and improve overall energy efficiency of the treatment process. The project is anticipated to be funded through the Water and Sewer Fund / Capital Improvement Program and is targeted for construction in calendar year 2027.

The District is planning a future WTP Improvement Project to rehabilitate and replace aging treatment plant equipment and infrastructure and improve the overall reliability, efficiency, and resiliency of the potable water treatment process. The project is anticipated to address major mechanical, electrical, process, and control components that are approaching or have exceeded their expected useful service life, with improvements focused on maintaining reliable treatment operations and reducing the potential for equipment failures and unplanned outages.

The project may include replacement or rehabilitation of major treatment process equipment, increasing storage capacity, pumps, electrical and control systems, and other associated plant components identified through ongoing condition assessments and operational needs. The final scope of improvements will be refined through engineering evaluation, asset condition assessments, project development, and coordination with District operations.

The District currently anticipates advancing the project as part of its long-range Capital Improvement Program in 2030. The project cost, final scope, implementation schedule, and proposed funding source will be established as the project is further developed and will be presented to the District's Board of Supervisors for consideration and approval. The project is intended to maintain the WTP's existing treatment capabilities while improving the long-term reliability, operational efficiency, and resiliency of the District's potable water system.

2. Wastewater

The District owns and operates a 0.92 MGD WWTP. The design capacity of 0.92 MGD, realized upon completion of the District WWTF Expansion and Improvement Project (Phase 1) in September 2019 and re-rating in 2021, provides necessary capacity for anticipated future flows.

An updated Capacity Analysis Report (CAR) was prepared and submitted along with the application for permit renewal to FDEP in July 2023. The recent CAR indicates current plant capacity is sufficient to serve wastewater treatment needs for the next five-year permit renewal period. The FDEP reviewed the application and supporting information provided and issued the permit renewal to the District in March 2024 having a future expiration date of April 12, 2029.

The District is planning a future WWTP Improvement Project to rehabilitate and replace aging equipment and infrastructure at the District's existing 0.92 MGD Sequencing Batch Reactor (SBR) facility. The project is intended to address major mechanical, electrical, process, and control components that are approaching or have exceeded their expected useful service life and to maintain the reliability and performance of the wastewater treatment process.

Potential improvements may include rehabilitation or replacement of process equipment, aeration and pumping equipment, electrical and control systems, process piping, and other associated treatment plant components identified through ongoing condition assessments and operational needs. Improvements will be prioritized based on equipment condition, operational reliability, regulatory requirements, and the ability to maintain treatment capacity and effluent quality.

The District currently anticipates advancing the project as part of its long-range Capital Improvement Program in 2030. The final scope, project cost, implementation schedule, and proposed funding source will be established as the project is further developed and will be presented to the District's Board of Supervisors for consideration and approval. The project is intended to maintain the WWTP's existing 0.92 MGD treatment capacity while improving long-term reliability, operational efficiency, and resiliency of the District's wastewater treatment system.

3. Reclaimed Water

The District and the City of Palm Coast have an existing agreement that contains provisions for the reclaimed water that is provided by the City of Palm Coast to the District. The agreement includes a provision for the use of the District's reclaimed water transmission main by the City for discharge of effluent to the Intracoastal Waterway (ICWW) especially during periods of wet weather. The City desires to increase its capability to discharge effluent to the ICWW and the District desires to increase the amount of reclaimed water that may be attained from the City. Because of the potential to

increase a long-term, sustainable supply of irrigation water to the community, the District maintains ongoing discussions with the City as new service improvements or projects are contemplated. If feasible, the District may consider partnering with the City in a project to increase the supply of reclaimed water to the District while enhancing the City's capacity to discharge additional amounts of effluent to the ICWW during wet weather. The District also harvests stormwater from its stormwater system to supplement reclaimed water for landscape irrigation. District staff continue to assess the feasibility and long-term sustainability of this water resource.

A capital improvement project was completed in 2020 to replace and upgrade the existing disk filtration system located downstream of the residential reuse pumping station to improve irrigation water quality provided for landscape irrigation. The capacity of the three (3) skid-configured system is rated at 2,200 GPM each for a total capacity of 6,600 GPM. The equipment upgrade provides an increased capacity to more effectively filter reclaimed water distributed from the lined storage pond system. The upsized equipment exceeds peak irrigation demands realized from time to time with one skid unit either out of service or in a typical backwash cleaning cycle. An additional permanent reclaimed flushing device located at the southerly end of Island Estates was installed in Fall 2022.

The District is planning modifications to the residential reclaimed water pump station as part of the anticipated 2030 WWTP Improvements Project. The improvements are intended to enhance the station's operation and maintainability and may include replacement of pumps and piping, as well as building modifications to improve access to equipment and provide better working conditions for future maintenance activities.

B. Stormwater Management System

The stormwater management infrastructure has been completed and requires no expansion to serve the final build-out population. The District has accepted responsibility for the ongoing maintenance of the stormwater system throughout the District.

The District adopted a Stormwater Utility Service and associated rules and fees in October 2021 to provide funding for appropriate levels of service and support the reliable operation and maintenance of the District's stormwater system. An engineering study was subsequently performed to assess the overall needs of the stormwater facilities and infrastructure and evaluate the long-term sustainability of the system and its resources. In 2024, the District and Flagler County approved the concept of an interlocal agreement for the purpose of billing stormwater utility fees via property tax bills to the Beach Walk community along with other parcels, once developed, that are shown to drain to the District's stormwater system.

The District also developed a Stormwater Geographic Information System (GIS) database to provide a digital inventory of the District's stormwater infrastructure, including pertinent asset attributes. The GIS database provides an interactive tool for documenting and mapping the configuration and characteristics of the existing stormwater collection system. It will also serve as an important resource for evaluating the condition and disposition of individual system components and establishing future rehabilitation and replacement needs, priorities, and associated costs.

The District is currently preparing request for proposal (RFP) documents for a stormwater inspection and cleaning program to further evaluate existing infrastructure, identify maintenance and rehabilitation needs, and help ensure the continued reliability and functionality of the District's stormwater system.

The biennial SJRWMD MSSW Stormwater Registered Professional's Inspection Report for the Hammock Dunes and Ocean Hammock stormwater system and outfalls was prepared and submitted by engineering consulting firm, WRB Engineering, Inc. in September 2026. The report indicates the systems were inspected and are functioning in accordance with regulatory requirements with a few areas denoted for routine maintenance and cleaning.

C. Toll Facility, Bridge, Hammock Dunes Parkway & Camino del Mar

The District completed the Hammock Dunes Bridge Rehabilitation Project in November 2021. The project, designed by Kisinger Campo & Associates (KCA), included cathodic protection, concrete repairs, joint replacements, ladder removal, fender and embankment repairs, and other miscellaneous improvements identified through prior bridge inspections.

KCA's 2025 biennial bridge inspection, dated July 2, 2025, reported a Sufficiency Rating of 85.7 and a Health Index of 98.44, generally consistent with the 2023 inspection ratings of 87.3 and 98.67, respectively. The bridge remains in good overall condition, with component ratings generally ranging from A- to B+.

KCA previously completed a traffic capacity and level-of-service analysis for the Hammock Dunes Parkway and Camino del Mar intersection. The analysis determined that the intersection was operating at an acceptable level of service, with additional capacity anticipated to be needed by approximately 2031. A traffic signal is currently warranted based on traffic volumes, and improvements including turn lanes and signalization are anticipated to provide adequate capacity through the 2045 design year. The existing two-lane Hammock Dunes Bridge was determined to have adequate capacity through 2045.

The District subsequently authorized final design of the proposed signal and intersection improvements and acquired the necessary additional right-of-way from Flagler County. A supplemental traffic analysis completed by KCA in May 2023 evaluated an all-way stop-controlled intersection with widening compared to a signalized intersection with widening. The all-way stop-controlled alternative was determined to provide a sufficient interim level-of-service improvement through approximately 2040, after which signalization would be required.

The Hammock Dunes Parkway and Camino Del Mar AWSC intersection improvements were completed in November 2025 by Besch & Smith Civil Group. The improvements were designed to provide an interim level-of-service enhancement through the projected 2040 milestone and included the necessary roadway and intersection infrastructure to accommodate future signalization. Traffic operations will be reevaluated as the intersection approaches the projected 2040 level-of-service threshold to determine the need and timing for installation of a traffic signal. The existing improvements are intended to facilitate future signalization without requiring significant additional roadway modifications.

KCA is currently performing preliminary engineering and a planning-level cost evaluation for conversion of the existing toll collection facilities to an all-electronic tolling (AET) system utilizing SunPass. The study includes coordination with the Florida Department of Transportation (FDOT) and TransCore to evaluate tolling operations, system requirements, implementation logistics, and applicable toll collection fees and costs, which will be used to establish the anticipated project payback period. Upon Board approval, the project would advance to final design, permitting/procurement, and bidding in 2027, with completion of construction in 2028.

V. RENEWAL/REPLACEMENT OF FACILITIES

Potable Water System

Several renewal and replacement projects are included in the District's Capital Improvement Program (CIP). Recent potable water supply and treatment systems-related project implementation schedules are listed below:

1. RO Feed Pump Improvements (FY 26/27 – Design & Construction)
2. RO Building Structural Repairs (FY 26 – Construction)
3. Well #4 Pump Replacement (FY 26)
4. Water Quality Coupon Study (FY 27 – Engineering Study)
5. Well #3 and Well #4 VFD Additions (FY 27)
6. Well #5 Acidification (FY 27)
7. Caustic Pump Skid and Scrubber Rehabilitation (FY 27)
8. WTP Improvements (FY 30)
9. Other future year projects contained in the District's Five (5) Year CIP include:
Water Distribution System Piping Repairs, Utility Vehicle/Equipment Replacement.

Wastewater & Reclaimed (Reuse) Systems

Several renewal and replacement projects are included in the District's Capital Improvement Program (CIP). Projects related to the wastewater treatment, collection, and reclaimed distribution systems are scheduled for implementation as listed below:

1. Reclaimed Water System Split North-South Valve Installation (Construction – on hold)
2. WWTP Train 1 Filter Rehabilitation (FY 25 – Complete)
3. WWTP Train 2 Filter Rehabilitation (FY 26 – Construction underway)
4. Lift Station 11 Rehabilitation (FY 26 – Construction)
5. Lift Station 7 Rehabilitation (FY 27 – Design & Construction)
6. Cutrine Injection System (for Reclaimed Holding Ponds) (FY 27)
7. Lift Station 4 Rehabilitation (FY 28 - Design & Construction)
8. WWTP Improvements (FY 30)
9. Other future year projects contained in the District's Five (5) Year CIP include: Lift Station Rehabilitation Projects (Electrical/Mechanical/Piping – priority conditions based assessment), Lift Station Emergency Standby Pumps, Reclaimed Pond No. 3 Cleaning – Liner Repair, Plant Facility Perimeter Fencing, Reclaimed/Stormwater Augmentation (HD Lake System to Reject Pond), Collection System and Reclaimed System Piping Repairs, Utility Vehicle/Equipment Replacements.

Stormwater System

Several renewal and replacement projects are included in the District's Capital Improvement Program (CIP). Projects related to the District's stormwater system are scheduled for implementation as listed below:

1. Clean and Inspect Stormwater System (FY 27 - Ongoing)

2. Other future year projects contained in the District's Five (5) Year CIP include: Stormwater Inventory/Annual Cleaning/Inspection Program, Evaluating Future Funding Mechanisms, Critical/Scheduled Repairs.

Toll Facility, Bridge, Hammock Dunes Parkway & Camino del Mar

Several renewal and replacement projects are included in the District's Capital Improvement Program (CIP). Projects related to the Hammock Dunes Bridge and Hammock Dunes Parkway systems are scheduled for implementation as listed below:

1. HD Bridge All-Electronic Tolling Upgrades (FY 27/28 – Design & Construction)
2. Other future year projects contained in the District's Five (5) Year CIP include: Intersection Improvements – Signalization Construction, Replace Parkway/Bridge Lighting, Vehicle/Equipment Replacement, Pavement Resurfacing.

D.



CONTRACTORS

SURVEYORS

PLANNERS

October 6, 2026

264857

Earl Nash
Water and Wastewater Plant Supervisor
Dunes Community Development District
101 Jungle Hut Rd.
Palm Coast, FL 32137
(615) 948-3046 Cell

RE: SCADA Cybersecurity Assessment Proposal

Dear Mr. Nash,

Per your request we are pleased to offer the following proposal for your consideration. We have provided the updates you requested in your email.

If you have any questions, or require additional information, please feel free to give me a call.

Sincerely,

A handwritten signature in black ink, appearing to read "Dave" followed by a stylized flourish.

David Ubert, P.E.
Project Engineer

Enclosures

cc: Proposal File

DUNES COMMUNITY DEVELOPMENT DISTRICT SCADA CYBERSECURITY ASSESSMENT

October 6, 2026

I. PROJECT DESCRIPTION

The Dunes Community Development District (DCDD) (Client) has requested a proposal from McKim & Creed (M&C) to conduct a SCADA cybersecurity assessment. DCDD has identified concerns related to Wi-Fi vulnerabilities, internet-facing hardware, and other potential cybersecurity risks. The project will identify opportunities to strengthen DCDD's operational technology (OT) cybersecurity posture.

The assessment will rely on available documentation for review of DCDD's SCADA and OT infrastructure, evaluate wireless and enterprise network interfaces that affect operations, identify cybersecurity vulnerabilities and gaps based on provided documentation, and provide prioritized recommendations for immediate security improvements consistent with current water-sector cybersecurity best practices and applicable EPA and CISA guidance.

II. SCOPE OF SERVICES

This project will review available documentation for DCDD's OT environment, network architecture, and SCADA infrastructure to identify cybersecurity vulnerabilities, gaps, and operational risks. The review will focus primarily on OT assets and communications, including internet security and IT-related concerns where they affect OT operations. M&C will review current network diagrams and other information provided by DCDD and Mpower Data Solutions, interview knowledgeable DCDD staff, and coordinate with Mpower Data Solutions to clarify the enterprise network architecture and validate findings. M&C will apply applicable elements of the following published industry standards to the assessment:

- IEC/ISA 62443 2-1
- NIST CSFS 2.0
- EPA 817-B-23-001

The assessment will compare the documented network architecture and available system information with applicable EPA and CISA cybersecurity guidance and industry best practices.

M&C will function as project manager and will provide a draft schedule during the project kickoff meeting for review and approval by DCDD. Projects with similar scopes take approximately 2 to 4 months to complete.

Upon completion of this project, DCDD will receive a Technical Memorandum documenting the assessment and prioritizing actions that can be taken to improve the security of the SCADA and OT environment.

TASK 1 – Project Management

- A. Provide project management for the duration of the project. This will include project setup, coordination, meetings, invoicing, subcontractor management and scheduling as well as QA/QC for project deliverables.
- B. Conduct a project kick-off meeting with DCDD to review the scope and schedule of the project and establish the project goals.
- C. Monthly invoices will include a status report summarizing the work completed during the invoice period.

TASK 2 – Documentation Review

- A. The following documentation provided by DCDD will be reviewed, evaluated, and used as the basis for the TM along with recommendations for improvement:
 - Water Treatment Plant SCADA network
 - Field communication networks
 - PLC communications
 - Fiber and Ethernet infrastructure
 - OT switches and network devices
- B. M&C staff will schedule a 1 hour interview with DCDD staff who are familiar with the SCADA system, network architecture, and related hardware/software.
- C. M&C will conduct a 1 hour phone conference with Mpower Data Solutions during the review process to:
 - Answer technical questions
 - Clarify enterprise network architecture

- Discuss identified concerns
- Validate findings

TASK 3 – Gap/Vulnerability Assessment & TM

- A. Review the collected information to identify cybersecurity vulnerabilities, gaps in network architecture and segmentation, remote and external connectivity risks, and opportunities to improve cybersecurity resilience.
- B. Prepare a Technical Memorandum (TM) detailing a prioritized list of tasks to immediately improve the security of the system. The TM will include the following based on the documentation provided:
 - Evaluate OT network architecture
 - Identify cybersecurity vulnerabilities
 - Assess segmentation between OT and IT environments
 - Review remote access paths
 - Review external connectivity risks
 - Evaluate areas that may not align with current cybersecurity best practices
 - Wi-Fi vulnerabilities
 - Internet security and IT-related concerns
 - List of recommendations

III. ASSUMPTIONS and CLARIFICATIONS

- A. This proposal is valid for 60 days from the date of issue.
- B. M&C will establish a secure share site and provide team members with access for the sharing of data, reports and project data.
- C. A field investigation will not be completed.
- D. DCDD will provide additional documentation as requested
- E. No drawings will be provided during this project
- F. Collection and documentation of specific part numbers of equipment and instrumentation are not included.

- G. Correction of system documentation (as-built quality) or the research to completely identify all deficiencies therein is not included.
- H. A single review cycle for all documents is assumed and reflected in the prepared fee. DCDD is requested to assemble all comments into a single file for more efficient review and application.
- I. M&C will not furnish recommendations for corrections, modifications, removal, and additions to the hardware/software to make the system easier to maintain and more secure.
- J. M&C will not provide DCDD with a list of critical spares to maintain.
- K. M&C will not evaluate aging PLC hardware or firmware using the CISA database or develop a long-term improvement plan.

IV. BUDGET

The services described herein will be performed on a lump sum basis. A breakdown of our estimate for this project is below.

Task Item	Fee
TASK 1: Project Management	\$4,606.00
TASK 2: Document Review and Field Investigation	\$8,296.00
TASK 3: Gap/Vulnerability Assessment & TM	\$15,715.00
TOTAL:	\$28,617.00

V. PROJECT SCHEDULE

A project schedule will be submitted following the project kick-off meeting and maintained throughout the project. The completion of the project approximately 3 - 4 months after the kickoff meeting is anticipated.

E.

- Engineer's Report

Capital Projects and Engineering Studies

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. 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. Shop drawings have been reviewed and approved. Construction activities began on 8.31.2026. Lift station improvements including replacement of piping, pumps and electrical equipment completed and the lift station was returned to normal service. Successful start-up and commissioning was completed on 9.4.2026. Project closeout and final payment anticipated by the end of the fiscal year.

Priority 9 Facilities (2026-27): LS-7, La Costa 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. POs for engineering services (\$34,500) and Xylem for pumps and panels (\$92,649) were issued. Staff is coordinating with WRB Engineering on survey and preliminary design and Xylem on preparation of shop drawings for equipment.

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

The Board approved a Task Order submitted by CDM Smith in June 2025, in the amount of \$250,750, for professional engineering services to prepare final plans,

contract and permitting documents, and perform bidding services support for the replacement of the existing water treatment plant RO membrane feed pumps. The project includes selection and implementation of variable frequency drives (VFD) and additional electrical upgrades and modifications to support the pump replacements. The project also includes selecting a pump assembly that can be used interchangeably with all 4 RO skids to promote efficiency and reliability with regards to spare pump assembly and components. Key design considerations discussed were related to pump type selection and evaluation parameters, VFD types and placement options, HVAC considerations for equipment and operations staff, maintenance and operations impact during construction, instrumentation and controls equipment, and schedule. Staff received 30% Design Phase submittal on 12.11.25. Operation staff attended plant visit for Afton pump option used in similar RO application in Oldsmar, FL on 12.17.25. Afton pump is found to be a desirable option for use at the DCDD plant facilities. Reviewed 30% design report and plans with consultant during meeting on 1.07.2026. Staff received quotations for a couple of options for additional operator office components ranging between \$20,000 - \$40,000 dependent upon various wall configurations and ceiling load capabilities. Received 60% preliminary design plans and specifications on 12.12.26. Plans review meeting with consultant held on 3.6.26. Received 90% Plans and 60% design review meeting minutes on 3.30.2026 that included comments discussed and incorporated into updated plans set. Staff reviewed 90% Plans and Specifications and held review meeting with design consultant team on 4.21.26. FDEP permit application prepared and 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 were received and a review meeting was held on 8.25.2026. Bid advertised on 9.2.2026, a pre-bid meeting and site visit was held on 9.15.2026. Bids opened on 10.13.2026 and the bid tabulation has been provided for Board consideration.

Water Quality Coupon Study

A PO was issued to Barge Design Solutions for completion of a Water Quality Coupon Study (\$40,000). The study will evaluate the corrosion performance of representative materials under the District's existing finished-water conditions and provide additional information regarding potential water quality and distribution system impacts.

The results will be used to evaluate potential operational or treatment process modifications and identify capital improvements that may be appropriate for consideration as part of the planned 2030 Water Treatment Plant Improvements. The study will also support development and evaluation of alternatives as the District moves toward defining the preferred improvements and future design scope.

Stormwater System Maintenance

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.

Target FY 2027 Q2 for RFP development and advertisement. FY 2027 Q3/Q4 inspection and cleaning implementation.

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

On July 21, 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 rather than stopping work. District staff performed water, sewer, and reclaimed water locates prior to the contractor's work to the best extent possible; the force main's tracer wire signal could not be obtained at the time of locates.

The final incident report has been completed and is under legal review prior to formal notice to FDOT and its contractor.

Landscape and Grounds Maintenance Contract

The District issued RFP 2026-02 for Landscape and Grounds Maintenance Services to obtain competitive proposals for ongoing landscape maintenance throughout the Dunes CDD. The scope includes routine mowing, trimming, edging, pruning, landscape bed maintenance, irrigation monitoring, fertilization, and related grounds maintenance.

A non-mandatory pre-bid meeting and site visit were held on 8.19.2026. Proposal were received on 9.9.2026. Staff evaluated the submitted proposals based on the criteria established in the RFP and summarized based on the average score for Board for review and approval. Yellowstone Landscape was ranked first by each evaluator.

Staff will evaluate potential landscape improvements at the northwest corner of the Hammock Dunes Pkwy and Camino del Mar Pkwy intersection, as requested by the Board at the September meeting. Recommendations and anticipated costs will be developed for future Board consideration.

Water / Wastewater / Stormwater / CUP Regulatory Activities

Currently, there are no outstanding regulatory or compliance issues.

F.



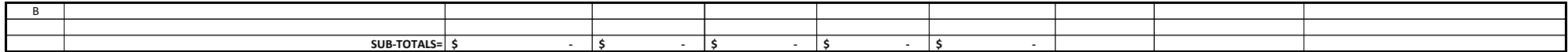
FISCAL YEAR 2026 TOLL REVENUES

	REVENUES						VEHICLES TRIPS						\$/VEHICLE
			%	TOTAL	PREVIOUS	% CHANGE		PREVIOUS	% CHANGE			TURN ARND/	
MONTH	CASH	BRIDGE PASS	CASH/ BPASS	MONTHLY COLLECTIONS	YEAR COLLECTIONS	FROM PRIOR YEAR	TOTAL	YEAR VEHICLES	FROM PRIOR YEAR	CASH	BRIDGE PASS	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	\$ 102,626.00	\$ 110,044.25	93.26%	\$ 212,670.25	\$ 218,278.25	-2.57%	180,344	182,421	-1.14%	33,589	143,001	3,754	\$ 1.179248
SEPTEMBER 2026	\$ 90,891.00	\$ 108,859.25	83.49%	\$ 199,750.25	\$ 188,696.50	5.86%	174,122	167,118	4.19%	29,618	141,435	3,069	\$ 1.147186
TOTALS=	\$ 1,259,469.00	\$ 1,389,795.50		\$ 2,649,264.50	\$ 2,629,062.00		2,258,844	2,243,961		412,008	1,807,923	38,913	
PERCENT OF TOTAL=	47.5%	52.5%		Previous YTD=	\$ 2,629,062.00	Previous YTD=	2,243,961		18.2%	80.0%	1.7%		
				Increase/Decrease %=	0.77%	Increase/Decrease %=	0.66%						
CURRENT FY AVERAGES=	\$ 104,955.75	\$ 115,816.29	90.45%	\$ 220,772.04			188,237			34,334	150,660	3,243	\$ 1.1711
12 MONTH PROJECTION=	\$ 1,259,469.00	\$ 1,389,795.50		\$ 2,649,264.50			2,258,844			412,008	1,807,923	38,913	
SEPTEMBER 2025	\$ 83,020.00	\$ 105,676.50	78.56%	\$ 188,696.50	\$ 151,034.66	24.94%	167,118	165,204	1.16%	26,896	137,162	3,060	\$ 1.129121
FY 26 BUDGETED PROJECTION=	\$ 2,725,000												
	12345	=Revised number											

G.



DUNES COMMUNITY DEVELOPMENT DISTRICT									
FY 2026 ADDITIONAL BUDGET ITEMS									
FUND CLASSIFICATION									
BOARD MEETING									
ITEM	AUTHORIZED EXPENDITURES	GENERAL	BRIDGE	W&S	STORMWATER	TOTAL	CLASSIFICATION	AUTHORIZED/DISCUSSED	NOTES
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	
27	FDOT Subcontractor Damaged FM-Repair Subcontractor Invoices			\$ 134,354.26				9/11/2026	
28	Flow meter replacements (lightning strike)			\$ 5,365.00			O&M	9/11/2026	
29	(Well 4, well 3 board, Reclaimed PS)			\$ 4,928.00			O&M	9/11/2026	
30	PLC Module and CPU replacements (lightning strike/dirty power)								
30	RO Building Project Change order for WTP roll up door beam replacments			\$ 18,284.40			Capital	9/11/2026	
31	Stormwater Lakes Fish Kill Cleanup				\$11,602.50		O&M		Total to date
32	Micrologix PLC and Modules/McKim Creed programmer to repair			\$ 7,500.00			O&M		May have been caused by a power interruption 9/28/26
	SUB-TOTALS=	\$ 4,983.60	\$ 42,050.00	\$ 384,372.33	\$ 39,860.85	\$ 289,232.62			
UPCOMING ITEMS									
i.						\$ -			
ii.						\$ -			
						\$ -			
	SUB-TOTALS=	\$ -	\$ -	\$ -	\$ -	\$ -			
	GRAND TOTAL ALL IDENTIFIED ITEMS=	\$ 4,983.60	\$ 42,050.00	\$ 384,372.33	\$ 39,860.85	\$ 289,232.62			
POTENTIALLY ABSORBABLE WITH EXISTING BUDGET									
A									



H.

Dunes
Community Development District

Unaudited Financial Reporting
August 31, 2026



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DUNES COMMUNITY DEVELOPMENT DISTRICT

BALANCE SHEET

August 31, 2026

	General Fund
ASSETS:	
Cash	\$5,442
Due from Other Funds	\$1,336
Investments-Raymond James	\$32,410
Investments-SBA	\$59,825
Prepays	\$2,334
TOTAL ASSETS	\$101,346
LIABILITIES AND FUND BALANCES:	
Liabilities:	
Accounts Payable	\$2,870
TOTAL LIABILITIES	\$2,870
Fund Balances:	
Nonspendable:	
Prepays	\$2,334
Unassigned	\$96,143
TOTAL FUND BALANCES	\$98,477
TOTAL LIABILITIES & FUND BALANCE	\$101,346

DUNES COMMUNITY DEVELOPMENT DISTRICT

General Fund

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

EXPENSE CODE	DESCRIPTION	GENERAL FUND BUDGET	PRORATED BUDGET THRU 08/31/26	ACTUAL THRU 08/31/26	VARIANCE
REVENUES:					
001.300.31900.10000	Maintenance Taxes	\$464,265	\$464,265	\$464,291	\$26
001.300.36100.11000	Interest Income	\$3,482	\$3,192	\$4,093	\$901
TOTAL REVENUES		\$467,747	\$467,457	\$468,384	\$927
EXPENDITURES:					
<u>Administrative</u>					
001.310.51300.11000	Supervisor Fees	\$14,000	\$12,833	\$10,400	\$2,433
001.310.51300.21000	FICA Expense	\$1,071	\$982	\$796	\$186
001.310.51300.31100	Engineering/Software Services	\$15,000	\$13,750	\$7,052	\$6,698
001.310.51300.31500	Attorney	\$25,000	\$22,917	\$28,566	(\$5,649)
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	\$9,742	\$9,741	\$0
001.310.51300.35100	Computer Time	\$2,000	\$1,833	\$1,833	(\$0)
001.310.51300.40000	Travel Expenses	\$1,000	\$917	\$447	\$470
001.310.51300.42000	Postage & Express Mail	\$5,000	\$4,583	\$3,485	\$1,098
001.310.51300.42500	Printing	\$2,500	\$2,292	\$1,417	\$875
001.310.51300.45000	Insurance	\$33,659	\$30,854	\$25,675	\$5,179
001.310.51300.48000	Advertising Legal & Other	\$2,000	\$1,833	\$6,351	(\$4,518)
001.310.51300.49000	Bank Charges	\$1,000	\$917	\$362	\$555
001.310.51300.49100	Contingencies	\$9,000	\$8,250	\$9,438	(\$1,188)
001.310.51300.51000	Office Supplies	\$2,000	\$1,833	\$507	\$1,326
001.310.51300.54000	Dues, Licenses & Subscriptions	\$1,000	\$917	\$195	\$722
001.320.53800.12000	Salaries	\$127,368	\$117,570	\$121,203	(\$3,633)
001.320.53800.12100	Consulting Fees	\$1,500	\$1,375	\$0	\$1,375
001.320.53800.21000	FICA Taxes	\$11,807	\$10,899	\$9,058	\$1,841
001.320.53800.22000	Pension Expense	\$12,737	\$11,757	\$13,898	(\$2,141)
001.320.53800.23000	Health Insurance Benefits	\$16,526	\$15,149	\$18,412	(\$3,263)
001.320.53800.24000	Workers Comp Insurance	\$1,871	\$1,715	\$2,214	(\$499)
001.320.53800.64000	Capital Improvements	\$35,000	\$34,153	\$34,153	\$0
TOTAL ADMINISTRATIVE		\$356,321	\$331,725	\$333,976	(\$2,251)
<u>General System Maintenance</u>					
001.320.53800.46200	Landscaping	\$40,000	\$36,667	\$25,012	\$11,655
001.320.53800.46000	Building Maintenance	\$35,000	\$32,083	\$29,350	\$2,733
001.320.53800.46300	Tree & Shrub Removal	\$2,500	\$2,292	\$0	\$2,292
001.320.53800.49300	R&R-Equipment	\$500	\$458	\$0	\$458
TOTAL GENERAL SYSTEM MAINTENANCE		\$78,000	\$71,500	\$54,362	\$17,138
TOTAL EXPENDITURES		\$434,321	\$403,225	\$388,338	\$14,887
Excess (deficiency) of revenues over (under) expenditures		\$33,426	\$64,232	\$80,046	\$15,814
<u>Other Financing Sources/(Uses)</u>					
001.300.36900.10200	Non-Operating Revenue	(\$33,426)	(\$30,641)	\$0	\$30,641
TOTAL OTHER FINANCING SOURCES/(USES)		(\$33,426)	(\$30,641)	\$0	\$30,641
Net change in fund balance		\$0	\$33,591	\$80,046	\$46,455
FUND BALANCE - BEGINNING		\$0		\$18,431	
FUND BALANCE - ENDING		\$0		\$98,477	

DUNES COMMUNITY DEVELOPMENT DISTRICT

General Fund

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

EXPENSE CODE	DESCRIPTION	OCTOBER 2025	NOVEMBER 2025	DECEMBER 2025	JANUARY 2026	FEBRUARY 2026	MARCH 2026	APRIL 2026	MAY 2026	JUNE 2026	JULY 2026	AUGUST 2026	SEPTEMBER 2026	TOTAL
REVENUES:														
001.300.31900.10000	Maintenance Taxes	\$0	\$102,935	\$291,342	\$28,246	\$12,017	\$9,086	\$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	\$475	\$370	\$0	\$4,093
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	\$475	\$370	\$0	\$468,384
EXPENDITURES:														
<u>Administrative</u>														
001.310.51300.11000	Supervisor Fees	\$1,000	\$1,000	\$800	\$1,000	\$1,000	\$1,000	\$1,000	\$800	\$1,000	\$1,000	\$800	\$0	\$10,400
001.310.51300.21000	FICA Expense	\$77	\$77	\$61	\$77	\$77	\$77	\$77	\$61	\$77	\$77	\$61	\$0	\$796
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	\$1,475	\$2,298	\$0	\$28,566
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	\$886	\$886	\$0	\$9,741
001.310.51300.35100	Computer Time	\$167	\$167	\$167	\$167	\$167	\$167	\$167	\$167	\$167	\$167	\$167	\$0	\$1,833
001.310.51300.40000	Travel Expenses	\$0	\$0	\$447	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$447
001.310.51300.42000	Postage & Express Mail	\$281	\$289	\$300	\$338	\$348	\$251	\$344	\$390	\$353	\$249	\$342	\$0	\$3,485
001.310.51300.42500	Printing	\$164	\$117	\$104	\$175	\$0	\$95	\$22	\$261	\$128	\$219	\$131	\$0	\$1,417
001.310.51300.45000	Insurance	\$2,370	\$2,334	\$2,334	\$2,334	\$2,334	\$2,334	\$2,299	\$2,334	\$2,334	\$2,334	\$2,334	\$0	\$25,675
001.310.51300.48000	Advertising Legal & Other	\$0	\$37	\$0	\$0	\$31	\$67	\$0	\$0	\$25	\$5,619	\$572	\$0	\$6,351
001.310.51300.49000	Bank Charges	\$54	\$34	\$55	\$0	\$0	\$0	\$38	\$41	\$43	\$58	\$40	\$0	\$362
001.310.51300.49100	Contingencies	\$823	\$725	\$725	\$745	\$786	\$786	\$786	\$932	\$640	\$969	\$1,519	\$0	\$9,438
001.310.51300.51000	Office Supplies	\$201	\$11	\$191	\$0	\$0	\$0	\$47	\$32	\$0	\$0	\$25	\$0	\$507
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	\$13,959	\$9,860	\$0	\$121,203
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	\$1,076	\$828	\$0	\$9,058
001.320.53800.22000	Pension Expense	\$918	\$919	\$1,175	\$916	\$927	\$941	\$2,250	\$1,421	\$954	\$1,250	\$2,227	\$0	\$13,898
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	\$1,717	\$1,615	\$0	\$18,412
001.320.53800.24000	Workers Comp Insurance	\$533	\$178	\$178	\$178	\$178	\$261	\$178	\$178	\$178	\$1,790	\$1,613	\$0	\$5,439
001.320.53800.64000	Capital Improvements	\$0	\$0	\$15,153	\$15,153	\$0	\$0	\$0	\$2,756	\$0	\$1,092	\$0	\$0	\$34,153
TOTAL ADMINISTRATIVE		\$20,208	\$36,225	\$58,634	\$43,193	\$22,111	\$24,013	\$22,289	\$28,617	\$22,657	\$33,936	\$25,318	\$0	\$337,201
<u>General System Maintenance</u>														
001.320.53800.46200	Landscaping	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,878	\$6,934	\$1,800	\$1,800	\$1,800	\$1,800	\$0	\$25,012
001.320.53800.46000	Building Maintenance	\$3,927	\$3,311	\$2,207	\$2,512	\$2,415	\$1,987	\$2,987	\$2,292	\$2,725	\$2,228	\$2,760	\$0	\$29,350
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	\$4,092	\$4,525	\$4,028	\$4,560	\$0	\$54,362
TOTAL EXPENDITURES		\$25,935	\$41,336	\$62,641	\$47,505	\$26,326	\$27,878	\$32,210	\$32,709	\$27,183	\$37,964	\$29,877	\$0	\$391,563
Excess (deficiency) of revenues over (under) expenditures		(\$25,780)	\$61,704	\$228,826	(\$19,062)	(\$14,092)	(\$18,128)	(\$19,297)	(\$28,194)	(\$22,160)	(\$37,489)	(\$29,508)	\$0	\$76,821
<u>Other Financing Sources/(Uses)</u>														
001.300.38100.10000	Interfund Transfer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
001.320.53800.64000	Maintenance Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES/(USES)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net change in fund balance		(\$25,780)	\$61,704	\$228,826	(\$19,062)	(\$14,092)	(\$18,128)	(\$19,297)	(\$28,194)	(\$22,160)	(\$37,489)	(\$29,508)	\$0	\$76,821

DUNES COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF NET POSITION - PROPRIETARY FUNDS

August 31, 2026

	Water, Sewer and Effluent Reuse Enterprise Fund	Intracoastal Waterway Bridge Enterprise Fund	Stormwater Fee Enterprise Fund	Total
<u>ASSETS:</u>				
Current Assets:				
Cash and Cash Equivalents:				
Cash - Operating Account	\$159,541	\$146,475	\$50,581	\$356,597
Cash - On Hand	---	\$2,800	---	\$2,800
Petty Cash	---	\$3,119	---	\$3,119
Investments:				
State Board - Surplus Funds	\$542,634	\$777,327	\$479,639	\$1,799,601
Raymond James - Enhanced Savings	\$2,384,130	\$1,727,592	\$345,495	\$4,457,217
Raymond James - Certificate of Deposit	---	\$8,133,632	---	\$8,133,632
Raymond James - Money Market Sweep	\$625	\$0	---	\$625
Receivables				
Utility Billing	\$529,195	---	---	\$529,195
Utility Billing-Unbilled AR	\$194,500	---	---	\$194,500
FSA Receivable	---	\$25,397	---	\$25,397
Due from Other Funds	\$212	\$19,969	\$41,149	\$61,329
Noncurrent Assets:				
Prepays	\$12,837	\$40,804	\$2,334	\$55,976
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	\$29,535,603	\$20,913,479	\$919,197	\$51,368,279
<u>LIABILITIES:</u>				
Current Liabilities:				
Accounts Payable	\$232,229	\$11,168	\$9,043	\$252,439
Due to Other Funds	\$62,665	---	---	\$62,665
Noncurrent Liabilities:				
Unearned Revenue	---	\$35,000	---	\$35,000
Prepaid Connection Fees	\$604,653	---	---	\$604,653
Deferred Toll Revenue	---	\$569,288	---	\$569,288
TOTAL LIABILITIES	\$899,546	\$615,456	\$9,043	\$1,524,045
<u>NET POSITION</u>				
Net Invested in Capital Assets	\$25,710,928	\$10,036,363	\$0	\$35,747,290
Restricted for Renewal and Replacement	\$2,525,130	\$10,011,660	\$0	\$12,536,790
Unrestricted	\$400,000	\$250,000	\$910,154	\$1,560,154
TOTAL NET POSITION	\$28,636,057	\$20,298,023	\$910,154	\$49,844,235

DUNES COMMUNITY DEVELOPMENT DISTRICT

Water and Sewer Fund-Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended August 31, 2026

EXPENDITURE CODE	DESCRIPTION	WATER/SEWER FUND BUDGET	PRORATED BUDGET THRU 08/31/26	ACTUAL THRU 08/31/26	VARIANCE
OPERATING REVENUES:					
041.300.34300.30000	Water Revenue	\$1,432,225	\$1,270,298	\$1,230,614	(\$39,683)
041.300.34300.50000	Sewer Revenue	\$1,194,059	\$1,059,059	\$1,098,992	\$39,934
041.300.34300.76000	Irrigation/Effluent	\$2,277,799	\$2,020,271	\$2,037,349	\$17,078
041.300.34300.10000	Meter Fees	\$25,000	\$22,917	\$44,110	\$21,193
041.300.34300.10100	Connection Fees - W, S & I (75 units)	\$23,000	\$22,917	\$35,500	\$12,583
041.300.36900.10000	CPC Effluent Agreement	\$72,000	\$66,000	\$0	(\$66,000)
041.300.34900.10200	Backflow Preventor/Misc.	\$2,504	\$2,295	\$3,275	\$980
041.300.36900.10000	Misc. Income / Penalty	\$20,000	\$18,333	\$22,667	\$4,334
TOTAL OPERATING REVENUES		\$5,046,588	\$4,482,089	\$4,472,508	(\$9,581)

OPERATING EXPENSES

Administrative

041.310.51300.31100	Engineering	\$50,000	\$45,833	\$0	\$45,833
041.310.51300.31500	Attorney	\$10,000	\$9,167	\$2,288	\$6,879
041.310.51300.32200	Annual Audit	\$8,170	\$7,489	\$7,790	(\$301)
041.310.51300.34000	Management Fees	\$23,755	\$21,775	\$21,775	\$0
041.310.51300.40000	Travel Expenses	\$16,000	\$14,667	\$11,215	\$3,451
041.310.51300.42000	Postage & Express Mail	\$4,000	\$3,667	\$4,361	(\$694)
041.310.51300.42500	Printing & Mailing Utility Bills	\$15,000	\$13,750	\$13,354	\$396
041.310.51300.48000	Advertising Legal & Other	\$3,000	\$2,750	\$2,566	\$184
041.310.51300.49000	Bank Charges	\$1,000	\$917	\$895	\$22
041.310.51300.49100	Contingencies	\$7,000	\$6,417	\$5,182	\$1,234
041.310.51300.51000	Office Supplies and Equipment	\$13,000	\$11,917	\$13,258	(\$1,342)
041.310.51300.54000	Dues, Licenses & Subscriptions	\$15,000	\$13,750	\$12,791	\$959
041.310.51300.54200	Permits Fees WTP & WWTP	\$8,000	\$7,333	\$6,600	\$733
041.310.51300.55000	Land Leases & Easement Fees	\$14,000	\$12,833	\$50	\$12,783
041.310.53600.12000	Salaries, including Overtime	\$1,133,760	\$1,039,280	\$1,068,133	(\$28,853)
041.310.53600.12100	Consulting Fees	\$1,500	\$1,375	\$2,000	(\$625)
041.310.53600.21000	FICA Taxes	\$104,194	\$95,511	\$79,742	\$15,769
041.310.53600.22000	Pension Plan	\$113,376	\$103,928	\$91,389	\$12,539
041.310.53600.23000	Insurance Benefits (Medical)	\$147,104	\$134,845	\$149,559	(\$14,714)
041.310.53600.24000	Workers Compensation Insurance	\$16,653	\$15,265	\$19,689	(\$4,424)
041.310.53600.25000	Unemployment Benefits	\$500	\$458	\$0	\$458
041.310.53600.25000	Bad Debt Expense	\$500	\$458	\$107	\$351
041.310.53600.41000	Telephone	\$62,000	\$56,833	\$50,248	\$6,585
041.310.53600.41002	Payment Processing Service	\$18,000	\$16,500	\$18,335	(\$1,835)
041.310.53600.44000	Equipment Rentals & Leases	\$10,000	\$9,167	\$8,224	\$942
041.310.53600.45000	Insurance	\$185,125	\$169,698	\$141,211	\$28,486
041.310.53600.46100	Repair and Maintenance for Vehicles	\$20,000	\$18,333	\$20,354	(\$2,021)
041.310.53600.52000	Supplies/Equipment General	\$4,000	\$3,667	\$3,097	\$570
041.310.53600.52010	Tools	\$20,000	\$18,333	\$3,946	\$14,387
041.310.53600.52055	Uniforms/Supplies/Services	\$16,000	\$14,667	\$16,587	(\$1,921)
041.310.53600.52100	Fuel for Vehicles	\$4,000	\$3,667	\$12,324	(\$8,657)
041.310.53600.54100	Training & Travel Expenses	\$6,000	\$5,500	\$4,504	\$996
TOTAL ADMINISTRATIVE		\$2,050,637	\$1,879,750	\$1,791,577	\$88,173

DUNES COMMUNITY DEVELOPMENT DISTRICT

Water and Sewer Fund-Proprietary Fund Statement of Revenues, Expenses and Changes in Net Position For the Period Ended August 31, 2026

EXPENDITURE CODE	DESCRIPTION	WATER/SEWER FUND BUDGET	PRORATED BUDGET THRU 08/31/26	ACTUAL THRU 08/31/26	VARIANCE
<u>Water System</u>					
041.320.53600.34800	Water Quality Testing	\$25,000	\$22,917	\$21,708	\$1,209
041.320.53600.43000	Electric	\$149,000	\$136,583	\$131,943	\$4,640
041.320.53600.43100	Bulk Water Purchases	\$20,000	\$18,333	\$77	\$18,256
041.320.53600.44000	Equipment Rentals & Leases	\$500	\$458	\$0	\$458
041.320.53600.46000	Plant Maintenance Repair and Equipment	\$260,000	\$238,333	\$262,680	(\$24,346)
041.320.53600.46050	Distribution System Maintenance Repair and Equip.	\$50,000	\$45,833	\$32,444	\$13,389
041.320.53600.52000	Plant Operating Supplies	\$23,000	\$21,083	\$14,761	\$6,323
041.320.53600.52200	Chlorine & Other Chemicals	\$385,250	\$353,146	\$348,162	\$4,983
041.320.53600.61000	Meters New & Replacement	\$60,000	\$55,000	\$66,977	(\$11,977)
TOTAL WATER SYSTEM		\$972,750	\$891,688	\$878,751	\$12,936
<u>Sewer System</u>					
041.330.53600.34800	Water Quality Testing	\$28,000	\$25,667	\$20,498	\$5,168
041.330.53600.34900	Sludge Disposal	\$190,000	\$174,167	\$102,228	\$71,939
041.330.53600.43000	Electric	\$115,000	\$105,417	\$71,094	\$34,322
041.330.53600.44000	Equipment Rentals & Leases	\$500	\$458	\$0	\$458
041.330.53600.46000	Plant Maintenance Repair and Equipment	\$190,000	\$174,167	\$192,750	(\$18,584)
041.330.53600.46050	Collection System Maintenance Repair and Equip.	\$25,000	\$22,917	\$28,467	(\$5,550)
041.330.53600.46075	Lift Station Repair and Maintenance	\$50,000	\$45,833	\$16,036	\$29,797
041.330.53600.52000	Plant Operating Supplies	\$12,000	\$11,000	\$9,039	\$1,961
041.330.53600.52200	Chlorine & Other Chemicals	\$50,000	\$45,833	\$44,452	\$1,381
TOTAL SEWER SYSTEM		\$660,500	\$605,458	\$484,565	\$120,894
<u>Irrigation System</u>					
041.340.53600.34800	Water Quality Testing	\$500	\$458	\$0	\$458
041.340.53600.43000	Electric	\$70,000	\$64,167	\$58,292	\$5,875
041.340.53600.43300	Effluent (Reclaimed Water) Purchases	\$220,000	\$201,667	\$154,678	\$46,989
041.340.53600.44000	Equipment Rentals & Leases	\$35,000	\$32,083	\$25,185	\$6,899
041.340.53600.46000	Plant Maintenance Repair and Equipment	\$140,000	\$128,333	\$130,442	(\$2,109)
041.340.53600.46050	Distribution System Maintenance Repair/Equip.	\$30,000	\$27,500	\$21,314	\$6,186
041.340.53600.61000	Meters New & Replacement	\$50,000	\$45,833	\$2,696	\$43,137
TOTAL IRRIGATION SYSTEM		\$545,500	\$500,042	\$392,607	\$107,435
TOTAL OPERATING EXPENSES		\$4,229,387	\$3,876,938	\$3,547,501	\$329,437
OPERATING INCOME (LOSS)		\$817,201	\$605,151	\$925,007	\$319,856
<u>NON OPERATING REVENUE (EXPENSES)</u>					
041.300.36900.10200	Non Operating Revenue	\$437,862	\$401,374	\$0	(\$401,374)
041.300.33700.30000	FEMA Funding	\$0	\$0	\$27,020	\$27,020
041.300.22300.10000	Connection Fees - W/S	(\$22,000)	(\$20,167)	\$0	\$20,167
041.300.36100.10000	Interest Income	\$60,000	\$55,000	\$81,943	\$26,943
041.310.51300.64000	Capital Improvements	(\$1,293,063)	(\$1,185,308)	(\$839,034)	\$346,274
TOTAL NON OPERATING REVENUE (EXPENSES)		(\$817,201)	(\$749,101)	(\$730,070)	\$19,031
CHANGE IN NET POSITION		\$0	(\$143,950)	\$194,937	\$338,887
TOTAL NET POSITION - BEGINNING		\$0		\$28,441,120	
TOTAL NET POSITION - ENDING		\$0		\$28,636,057	

DUNES COMMUNITY DEVELOPMENT DISTRICT

Water and Sewer Fund-Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended August 31, 2026

EXPENDITURE CODE	DESCRIPTION	OCTOBER 2025	NOVEMBER 2025	DECEMBER 2025	JANUARY 2026	FEBRUARY 2026	MARCH 2026	APRIL 2026	MAY 2026	JUNE 2026	JULY 2026	AUGUST 2026	SEPTEMBER 2026	TOTAL
OPERATING REVENUES:														
041.300.34300.30000	Water Revenue	\$95,097	\$109,221	\$110,072	\$108,221	\$108,901	\$105,488	\$128,058	\$114,704	\$114,849	\$115,274	\$120,729	\$0	\$1,230,614
041.300.34300.50000	Sewer Revenue	\$83,767	\$97,666	\$99,674	\$97,823	\$96,641	\$95,279	\$113,281	\$102,867	\$102,084	\$102,711	\$107,198	\$0	\$1,098,992
041.300.34300.76000	Irrigation/Effluent	\$151,494	\$205,344	\$206,364	\$178,741	\$143,936	\$148,451	\$186,146	\$209,527	\$195,570	\$199,368	\$212,408	\$0	\$2,037,349
041.300.34300.10000	Meter Fees	\$4,341	\$1,271	\$4,122	\$1,140	\$1,140	\$9,559	\$5,262	\$333	\$3,201	\$9,603	\$4,138	\$0	\$44,110
041.300.34300.10100	Connection Fees - W, S & I (75 units)	\$0	\$0	\$9,000	\$0	\$0	\$10,500	\$8,000	\$0	\$4,500	\$3,500	\$0	\$0	\$35,500
041.300.36900.10000	CPC Effluent Agreement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
041.300.34900.10200	Backflow Preventor/Misc.	\$393	\$0	\$262	\$131	\$131	\$655	\$393	\$0	\$262	\$786	\$262	\$0	\$3,275
041.300.36900.10000	Misc. Income / Penalty	\$1,846	\$2,205	\$4,424	\$1,329	\$2,014	\$1,088	\$3,260	\$1,765	\$991	\$1,564	\$2,181	\$0	\$22,667
TOTAL OPERATING REVENUES		\$336,939	\$415,707	\$433,918	\$387,385	\$352,762	\$371,020	\$444,400	\$429,196	\$421,458	\$432,806	\$446,916	\$0	\$4,472,508

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	\$315	\$0	\$0	\$2,288
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	\$1,980	\$1,980	\$0	\$21,775
041.310.51300.40000	Travel Expenses	\$800	\$800	\$1,163	\$800	\$800	\$800	\$800	\$2,552	\$1,100	\$800	\$800	\$0	\$11,215
041.310.51300.42000	Postage & Express Mail	\$219	\$429	\$503	\$507	\$180	\$223	\$640	\$672	\$115	\$264	\$610	\$0	\$4,361
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	\$2,336	\$0	\$13,354
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	\$43	\$32	\$0	\$895
041.310.51300.49100	Contingencies	\$155	\$349	\$470	\$972	\$242	\$90	\$496	\$619	\$297	\$366	\$1,126	\$0	\$5,182
041.310.51300.51000	Office Supplies and Equipment	\$974	\$494	\$687	\$1,014	\$723	\$671	\$1,443	\$1,232	\$2,490	\$1,484	\$2,046	\$0	\$13,258
041.310.51300.54000	Dues, Licenses & Subscriptions	\$1,176	\$910	\$1,955	\$343	\$3,205	\$148	\$1,089	\$306	\$1,641	\$580	\$1,437	\$0	\$12,791
041.310.51300.54200	Permits Fees WTP & WWTP	\$0	\$0	\$4,600	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0	\$6,600
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	\$122,366	\$91,589	\$0	\$1,068,133
041.310.53600.12001	Consulting Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000	\$1,000	\$0	\$2,000
041.310.53600.21000	FICA Taxes	\$6,322	\$5,882	\$5,972	\$6,957	\$6,690	\$6,573	\$6,886	\$10,426	\$7,268	\$9,329	\$7,436	\$0	\$79,742
041.310.53600.22000	Pension Plan	\$7,283	\$7,205	\$7,387	\$7,591	\$7,478	\$7,373	\$9,045	\$11,900	\$7,761	\$9,985	\$8,381	\$0	\$91,389
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	\$14,242	\$13,072	\$0	\$149,559
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	\$1,579	\$0	\$0	\$19,689
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	\$4,706	\$4,482	\$0	\$50,248
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	\$1,726	\$1,695	\$0	\$18,335
041.310.53600.44000	Equipment Rentals & Leases	\$631	\$643	\$611	\$601	\$1,116	\$710	\$1,056	\$830	\$667	\$838	\$522	\$0	\$8,224
041.310.53600.45000	Insurance	\$13,033	\$12,837	\$12,837	\$12,837	\$12,837	\$12,837	\$12,642	\$12,837	\$12,837	\$12,837	\$12,837	\$0	\$141,211
041.310.53600.46100	Repair and Maintenance for Vehicles	\$482	\$3,701	\$516	\$0	\$0	\$139	\$8,789	\$3,266	\$90	\$3,108	\$263	\$0	\$20,354
041.310.53600.52000	Supplies/Equipment General	\$1,267	\$14	\$447	\$66	\$117	\$34	\$175	\$169	\$194	\$112	\$503	\$0	\$3,097
041.310.53600.52010	Tools	\$250	\$0	\$0	\$1,386	\$0	\$130	\$0	\$30	\$1,821	\$45	\$284	\$0	\$3,946
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	\$1,199	\$1,724	\$0	\$12,324
041.310.53600.54100	Training & Travel Expenses	\$0	\$0	\$412	\$300	\$0	\$250	\$1,649	\$498	\$315	\$535	\$545	\$0	\$4,504
TOTAL ADMINISTRATIVE		\$161,257	\$144,997	\$149,943	\$150,857	\$148,327	\$147,503	\$162,942	\$211,156	\$168,456	\$191,439	\$154,701	\$0	\$1,791,577

DUNES COMMUNITY DEVELOPMENT DISTRICT

Water and Sewer Fund-Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended August 31, 2026

EXPENDITURE CODE	DESCRIPTION	OCTOBER 2025	NOVEMBER 2025	DECEMBER 2025	JANUARY 2026	FEBRUARY 2026	MARCH 2026	APRIL 2026	MAY 2026	JUNE 2026	JULY 2026	AUGUST 2026	SEPTEMBER 2026	TOTAL
<u>Water System</u>														
041.320.53600.34800	Water Quality Testing	\$1,041	\$461	\$897	\$2,784	\$4,080	\$6,715	\$1,454	\$847	\$491	\$2,448	\$491	\$0	\$21,708
041.320.53600.43000	Electric	\$10,533	\$10,605	\$11,411	\$11,722	\$12,839	\$12,368	\$12,521	\$12,159	\$12,677	\$13,127	\$11,981	\$0	\$131,943
041.320.53600.43100	Bulk Water Purchases	\$8	\$6	\$7	\$7	\$7	\$7	\$7	\$7	\$7	\$7	\$7	\$0	\$77
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	\$78,360	\$8,034	\$0	\$262,680
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	\$5,008	\$0	\$32,444
041.320.53600.52000	Plant Operating Supplies	\$4,185	\$4,311	\$1,811	\$132	\$134	\$78	\$1,308	\$188	\$1,526	\$308	\$779	\$0	\$14,761
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	\$34,803	\$34,665	\$0	\$348,162
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	\$129,053	\$60,966	\$0	\$878,751
<u>Sewer System</u>														
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	\$1,982	\$2,364	\$0	\$20,498
041.330.53600.34900	Sludge Disposal	\$16,956	\$0	\$0	\$22,040	\$0	\$19,587	\$0	\$19,052	\$0	\$24,592	\$0	\$0	\$102,228
041.330.53600.43000	Electric	\$6,567	\$6,416	\$6,082	\$6,320	\$6,697	\$6,177	\$6,431	\$6,288	\$6,595	\$6,970	\$6,551	\$0	\$71,094
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	\$10,526	\$18,083	\$0	\$192,750
041.330.53600.46050	Collection System Maintenance Repair and Equip	\$0	\$4,130	\$0	\$37	\$15,621	\$0	\$0	\$2,756	\$5,363	\$0	\$560	\$0	\$28,467
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	\$88	\$141	\$0	\$9,039
041.330.53600.52200	Chlorine & Other Chemicals	\$9,707	\$5,336	\$2,141	\$3,456	\$1,832	\$2,000	\$3,793	\$5,296	\$3,254	\$4,352	\$3,286	\$0	\$44,452
TOTAL SEWER SYSTEM		\$51,192	\$56,580	\$30,146	\$51,123	\$48,380	\$48,125	\$18,466	\$51,847	\$49,210	\$48,509	\$30,986	\$0	\$484,565
<u>Irrigation System</u>														
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	\$5,465	\$5,555	\$0	\$58,292
041.340.53600.43300	Effluent (Reclaimed Water) Purchases	\$21,396	\$20,201	\$24,536	\$0	\$177	\$83	\$24,099	\$22,411	\$16,989	\$1,409	\$23,376	\$0	\$154,678
041.340.53600.44000	Equipment Rentals & Leases	\$2,318	\$2,318	\$0	\$0	\$2,318	\$3,235	\$2,878	\$3,030	\$3,030	\$3,030	\$3,030	\$0	\$25,185
041.340.53600.46000	Plant Maintenance Repair and Equipment	\$4,284	\$6,961	\$5,453	\$7,546	\$5,830	\$29,534	\$1,669	\$6,341	\$49,716	\$4,098	\$9,009	\$0	\$130,442
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		\$32,486	\$39,395	\$43,696	\$12,831	\$8,324	\$48,604	\$34,699	\$37,290	\$80,309	\$14,002	\$40,971	\$0	\$392,607
OPERATING INCOME (LOSS) BEFORE RESERVES		\$7,036	\$102,190	\$139,798	\$104,891	\$75,635	\$39,068	\$153,493	\$45,085	\$48,716	\$49,803	\$159,292	\$0	\$925,007
TOTAL OPERATING EXPENSES		\$329,903	\$313,517	\$294,120	\$282,494	\$277,127	\$331,952	\$290,907	\$384,112	\$372,742	\$383,003	\$287,623	\$0	\$3,547,501
OPERATING INCOME (LOSS)		\$7,036	\$102,190	\$139,798	\$104,891	\$75,635	\$39,068	\$153,493	\$45,085	\$48,716	\$49,803	\$159,292	\$0	\$925,007
<u>NON OPERATING REVENUE (EXPENSES)</u>														
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	\$7,676	\$7,585	\$0	\$81,943
041.310.51300.64000	Capital Improvements	(\$45,008)	\$0	(\$109,904)	(\$99,460)	\$0	(\$235,476)	(\$35,703)	(\$4,822)	(\$49,726)	(\$99,876)	(\$159,058)	\$0	(\$839,034)
TOTAL NON OPERATING REVENUE (EXPENSES)		(\$36,456)	\$7,219	(\$102,736)	(\$92,213)	\$32,974	(\$227,799)	(\$27,734)	\$2,732	(\$42,385)	(\$92,200)	(\$151,473)	\$0	(\$730,070)
CHANGE IN NET POSITION		(\$29,420)	\$109,409	\$37,062	\$12,677	\$108,609	(\$188,731)	\$125,760	\$47,816	\$6,331	(\$42,396)	\$7,820	\$0	\$194,937

DUNES COMMUNITY DEVELOPMENT DISTRICT

Bridge Fund - Proprietary Fund Statement of Revenues, Expenses and Changes in Net Position For the Period Ended August 31, 2026

EXPENSE CODE	DESCRIPTION	BRIDGE FUND BUDGET	PRORATED BUDGET THRU 08/31/26	ACTUAL THRU 08/31/26	VARIANCE
OPERATING REVENUES:					
042.300.34900.10000	Toll Collections/Book Sales	\$2,725,000	\$2,497,917	\$2,503,349	\$5,432
042.300.36900.10000	Miscellaneous Income	\$35,000	\$32,083	\$38,338	\$6,254
TOTAL OPERATING REVENUES		\$2,760,000	\$2,530,000	\$2,541,687	\$11,687
OPERATING EXPENSES					
<u>Administrative</u>					
042.310.51300.31100	Engineering	\$5,000	\$4,583	\$0	\$4,583
042.310.51300.31500	Attorney	\$5,000	\$4,583	\$542	\$4,041
042.310.51300.32200	Annual Audit	\$6,235	\$6,235	\$5,945	\$290
042.310.51300.34000	Management Fees	\$18,129	\$16,618	\$16,618	(\$0)
042.310.51300.49000	Bank Charges	\$3,000	\$2,750	\$6,895	(\$4,145)
042.310.51300.49100	Contingencies	\$5,000	\$4,583	\$2,350	\$2,233
TOTAL ADMINISTRATIVE		\$42,364	\$39,353	\$32,350	\$7,003
<u>Toll Facility</u>					
042.320.54900.12000	Salaries	\$839,762	\$775,165	\$725,886	\$49,278
042.320.54900.12100	Consulting Fees	\$1,500	\$1,385	\$0	\$1,385
042.320.54900.21000	FICA Taxes	\$73,597	\$67,936	\$55,081	\$12,854
042.320.54900.22000	Pension Plan	\$60,394	\$55,748	\$49,070	\$6,678
042.320.54900.23000	Insurance Benefits (Medical)	\$78,361	\$71,831	\$78,765	(\$6,934)
042.320.54900.24000	Workers Compensation Insurance	\$8,871	\$8,132	\$35,488	(\$27,356)
042.320.54900.34300	Contractual Support	\$124,970	\$114,556	\$45,977	\$68,579
042.320.54900.34500	Payroll Processing Fee	\$40,000	\$36,667	\$37,725	(\$1,058)
042.320.54900.34600	Credit Card Processing Fee	\$58,000	\$53,167	\$83,722	(\$30,555)
042.320.54900.40000	Travel Expenses	\$500	\$458	\$0	\$458
042.320.54900.41000	Telephone	\$15,000	\$13,750	\$14,751	(\$1,001)
042.320.54900.42500	Printing	\$6,000	\$5,500	\$3,786	\$1,714
042.320.54900.43000	Utility Services	\$28,000	\$25,667	\$14,253	\$11,414
042.320.54900.45000	Insurance	\$168,295	\$154,271	\$128,374	\$25,897
042.320.54900.46000	Repairs & Maintenance	\$130,000	\$119,167	\$81,320	\$37,847
042.320.54900.46002	Repairs & Maintenance-Parkway	\$200,000	\$183,333	\$224,617	(\$41,283)
042.320.54900.46100	DOT mandated Bridge Inspection (Required in 2025)	\$0	\$0	\$0	\$0
042.320.54900.51000	Office Supplies	\$6,000	\$5,500	\$3,854	\$1,646
042.320.54900.52000	Operating Supplies	\$22,000	\$20,167	\$11,306	\$8,861
TOTAL TOLL FACILITY		\$1,861,250	\$1,712,397	\$1,593,974	\$118,423
TOTAL OPERATING EXPENSES		\$1,903,613	\$1,751,750	\$1,626,323	\$125,427
OPERATING INCOME (LOSS)		\$856,387	\$778,250	\$915,363	\$137,113
<u>NON OPERATING REVENUE (EXPENSES)</u>					
042.300.36900.10200	Non Operating Revenue - Capital Expansion	(\$971,387)	(\$890,438)	\$0	\$890,438
042.300.36100.11000	Interest Income	\$280,000	\$256,667	\$272,725	\$16,058
042.320.54900.64000	Capital Improvements	(\$140,000)	(\$128,333)	(\$711,821)	(\$583,488)
042.310.51300.60002	Parkway Capital Expenditures	(\$25,000)	(\$22,917)	\$0	\$22,917
TOTAL NON OPERATING REVENUE (EXPENSES)		(\$856,387)	(\$785,021)	(\$439,096)	\$345,925
CHANGE IN NET POSITION		\$0	(\$6,771)	\$476,267	\$483,038
TOTAL NET POSITION - BEGINNING		\$0		\$19,821,756	
TOTAL NET POSITION - ENDING		\$0		\$20,298,023	

DUNES COMMUNITY DEVELOPMENT DISTRICT

Bridge Fund - Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended August 31, 2026

EXPENSE CODE	DESCRIPTION	OCTOBER 2025	NOVEMBER 2025	DECEMBER 2025	JANUARY 2026	FEBRUARY 2025	MARCH 2025	APRIL 2025	MAY 2025	JUNE 2025	JULY 2025	AUGUST 2025	SEPTEMBER 2025	TOTAL
OPERATING REVENUES:														
042.300.34900.10000	Toll Collections/Book Sales	\$209,942	\$203,666	\$214,661	\$204,691	\$208,571	\$261,367	\$245,241	\$235,762	\$245,259	\$257,005	\$217,184	\$0	\$2,503,349
042.300.36900.10000	Miscellaneous Income	\$299	\$299	\$35,327	\$1,519	\$103	\$347	\$103	\$133	\$103	(\$0)	\$104	\$0	\$38,338
TOTAL OPERATING REVENUES		\$210,241	\$203,965	\$249,988	\$206,210	\$208,674	\$261,714	\$245,345	\$235,895	\$245,362	\$257,005	\$217,287	\$0	\$2,541,687
OPERATING EXPENSES														
<u>Administrative</u>														
042.310.51300.31100	Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
042.310.51300.31500	Attorney	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$542	\$0	\$0	\$542
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	\$1,511	\$1,511	\$0	\$16,618
042.310.51300.49000	Bank Charges	\$484	\$626	\$582	\$591	\$537	\$605	\$781	\$692	\$604	\$679	\$714	\$0	\$6,895
042.310.51300.49100	Contingencies	\$109	\$149	\$318	\$315	\$57	\$211	\$150	\$183	\$0	\$0	\$858	\$0	\$2,350
TOTAL ADMINISTRATIVE		\$2,104	\$2,286	\$2,556	\$2,417	\$2,395	\$2,327	\$2,587	\$3,835	\$6,029	\$2,732	\$3,083	\$0	\$32,350
<u>Toll Facility</u>														
042.320.54900.12000	Salaries	\$62,615	\$67,476	\$63,688	\$69,906	\$63,342	\$61,404	\$63,885	\$89,385	\$59,849	\$63,176	\$61,160	\$0	\$725,886
042.320.54900.21000	FICA Taxes	\$4,663	\$4,698	\$4,600	\$5,265	\$4,835	\$4,686	\$4,820	\$6,825	\$4,565	\$4,770	\$5,354	\$0	\$55,081
042.320.54900.22000	Pension Plan	\$3,893	\$4,130	\$4,436	\$4,386	\$3,928	\$3,993	\$5,267	\$5,610	\$3,861	\$4,259	\$5,307	\$0	\$49,070
042.320.54900.23000	Insurance Benefits (Medical)	\$5,142	\$6,887	\$6,415	\$9,258	\$8,080	\$8,080	\$8,080	\$7,966	\$3,903	\$6,871	\$0	\$0	\$78,765
042.320.54900.24000	Workers Compensation Insurance	\$2,523	\$841	\$841	\$841	\$841	\$1,236	\$841	\$841	\$841	\$8,481	\$17,360	\$0	\$35,488
042.320.54900.34300	Contractual Support	\$3,253	\$3,955	\$5,659	\$4,009	\$4,003	\$4,131	\$4,213	\$3,226	\$4,945	\$4,180	\$4,403	\$0	\$45,977
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	\$3,574	\$3,462	\$0	\$37,725
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	\$8,720	\$8,441	\$0	\$83,722
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	\$1,371	\$1,382	\$0	\$14,751
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	\$1,281	\$1,105	\$0	\$14,253
042.320.54900.45000	Insurance	\$14,182	\$11,670	\$9,336	\$11,670	\$11,670	\$11,670	\$11,493	\$11,670	\$11,670	\$11,670	\$11,670	\$0	\$128,374
042.320.54900.46000	Repairs & Maintenance	\$6,963	\$4,832	\$8,554	\$16,514	\$8,141	\$7,351	\$4,226	\$5,597	\$6,493	\$6,302	\$6,346	\$0	\$81,320
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	\$6,889	\$12,986	\$0	\$224,617
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	\$827	\$572	\$0	\$3,854
042.320.54900.52000	Operating Supplies	\$2,165	\$550	\$1,033	\$1,426	\$1,511	\$1,542	\$841	\$649	\$408	\$868	\$314	\$0	\$11,306
TOTAL TOLL FACILITY		\$132,767	\$132,312	\$169,614	\$149,479	\$129,547	\$150,526	\$150,176	\$162,098	\$140,449	\$130,271	\$146,734	\$0	\$1,593,974
TOTAL OPERATING EXPENSES		\$134,870	\$134,598	\$172,171	\$151,896	\$131,942	\$152,853	\$152,763	\$165,933	\$146,478	\$133,002	\$149,817	\$0	\$1,626,323
OPERATING INCOME (LOSS)		\$75,371	\$69,367	\$77,818	\$54,314	\$76,732	\$108,860	\$92,582	\$69,962	\$98,884	\$124,003	\$67,470	\$0	\$915,363
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	\$19,321	\$21,848	\$0	\$272,725
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	\$19,321	\$21,848	\$0	(\$439,096)
CHANGE IN NET POSITION		(\$434,284)	(\$34,277)	\$107,616	\$39,959	\$84,215	\$113,770	\$107,988	\$132,705	\$125,931	\$143,324	\$89,318	\$0	\$476,267

DUNES COMMUNITY DEVELOPMENT DISTRICT

Stormwater Fee Fund - Proprietary Fund Statement of Revenues, Expenses and Changes in Net Position For the Period Ended August 31, 2026

EXPENSE CODE	DESCRIPTION	STORMWATER FUND BUDGET	PRORATED BUDGET THRU 08/31/26	ACTUAL THRU 08/31/26	VARIANCE
OPERATING REVENUES:					
043.300.34300.90000	Stormwater Fees	\$469,536	\$430,408	\$435,358	\$4,950
043.300.34300.90000	Stormwater Fees-(Outside District)	\$2,700	\$2,700	\$2,953	\$253
043.300.36900.10000	Miscellaneous Income	\$0	\$0	\$0	\$0
TOTAL OPERATING REVENUES		\$472,236	\$433,108	\$438,311	\$5,203
OPERATING EXPENSES					
<u>Administrative</u>					
043.310.51300.31100	Engineering/Software Services	\$25,000	\$22,917	\$2,276	\$20,641
043.310.51300.31500	Attorney	\$5,000	\$4,583	\$72	\$4,511
043.310.51300.32000	Collection Fees, Uncollectable & Early Payment Discount	\$1,000	\$917	\$0	\$917
043.310.51300.32200	Annual Audit	\$3,440	\$3,440	\$3,280	\$160
043.310.51300.34000	Management Fees	\$10,002	\$9,169	\$9,169	\$0
043.310.51300.35100	Computer Time	\$1,000	\$917	\$0	\$917
043.310.51300.40000	Travel Expenses	\$1,000	\$917	\$363	\$553
043.310.51300.42000	Postage & Express Mail	\$500	\$458	\$0	\$458
043.310.51300.42500	Printing	\$500	\$458	\$0	\$458
043.310.51300.45000	Insurance	\$33,659	\$30,854	\$25,710	\$5,144
043.310.51300.48000	Advertising Legal & Other	\$1,000	\$917	\$0	\$917
043.310.51300.49000	Other Current Charges	\$600	\$550	\$343	\$207
043.310.51300.49100	Contingencies	\$5,000	\$4,583	\$4,788	(\$204)
043.310.51300.51000	Office Supplies	\$1,000	\$917	\$808	\$109
043.310.51300.54000	Dues, Licenses & Subscriptions	\$1,000	\$917	\$0	\$917
043.320.53600.12000	Salaries	\$110,996	\$102,458	\$103,065	(\$607)
043.320.53600.21000	FICA Taxes	\$10,304	\$9,512	\$7,664	\$1,847
043.320.53600.22000	Pension Expense	\$11,100	\$10,246	\$13,348	(\$3,102)
043.320.53600.23000	Health Insurance Benefits	\$14,402	\$13,202	\$16,125	(\$2,924)
043.320.53600.24000	Workers Comp Insurance	\$1,630	\$1,630	\$1,929	(\$298)
TOTAL ADMINISTRATIVE		\$239,633	\$219,560	\$188,940	\$30,621
<u>Stormwater System Maintenance</u>					
043.320.53600.43000	Electric (7 Aerators)	\$18,000	\$16,500	\$14,354	\$2,146
043.320.53600.46200	Landscaping	\$5,000	\$4,583	\$0	\$4,583
043.320.53600.46500	Lake Maintenance	\$70,000	\$64,167	\$59,334	\$4,833
043.320.53600.46700	Storm Drain System Maintenance	\$60,000	\$55,000	\$37,478	\$17,522
043.320.53600.49300	Repair and Replacement Equipment	\$5,000	\$4,583	\$11,112	(\$6,529)
043.320.53600.49200	Repair and Replacement Floating Aerators	\$10,000	\$9,167	\$0	\$9,167
043.320.53600.52100	Grass Carp/Fish-Nuisance Removal	\$3,000	\$2,750	\$1,020	\$1,730
043.320.53600.49200	Contingency	\$5,000	\$4,583	\$3,587	\$997
TOTAL STORMWATER SYSTEM MAINTENANCE		\$176,000	\$161,333	\$126,885	\$34,448
TOTAL OPERATING EXPENSES		\$415,633	\$380,894	\$315,825	\$65,069
OPERATING INCOME (LOSS)		\$56,603	\$52,214	\$122,486	\$70,272
NON OPERATING REVENUE (EXPENSES)					
043.300.36900.10200	Non Operating Revenue - Capital Expansion	(\$27,671)	(\$25,365)	\$0	(\$25,365)
043.300.36100.10000	Interest Income	\$21,068	\$19,313	\$25,826	\$6,514
043.320.54900.64000	Capital Improvements	(\$50,000)	(\$45,833)	\$0	\$45,833
043.320.53600.65000	Renewal and Replacement	\$0	\$0	\$0	\$0
TOTAL NON OPERATING REVENUE (EXPENSES)		(\$56,603)	(\$51,886)	\$25,826	\$26,982
CHANGE IN NET POSITION		\$0	\$329	\$148,313	\$97,254
TOTAL NET POSITION - BEGINNING		\$0		\$761,842	
TOTAL NET POSITION - ENDING		\$0		\$910,154	

DUNES COMMUNITY DEVELOPMENT DISTRICT

Stormwater Fee Fund - Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended August 31, 2026

EXPENSE CODE	DESCRIPTION	OCTOBER 2025	NOVEMBER 2025	DECEMBER 2025	JANUARY 2026	FEBRUARY 2026	MARCH 2026	APRIL 2026	MAY 2026	JUNE 2026	JULY 2026	AUGUST 2026	SEPTEMBER 2026	TOTAL
OPERATING REVENUES:														
043.300.34300.90000	Stormwater Fees	\$39,398	\$39,413	\$39,483	\$39,508	\$39,508	\$39,583	\$39,633	\$39,663	\$39,713	\$39,713	\$39,743	\$0	\$435,358
043.300.34300.90001	Stormwater Fees-Outside District	\$0	\$0	\$0	\$0	\$0	\$2,938	\$0	\$0	\$0	\$0	\$16	\$0	\$2,953
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	\$39,713	\$39,759	\$0	\$438,311
OPERATING EXPENSES														
<u>Administrative</u>														
043.310.51300.31100	Engineering/Software Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,276	\$0	\$2,276
043.310.51300.31500	Attorney	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72	\$0	\$0	\$72
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	\$834	\$834	\$0	\$9,169
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	\$2,334	\$2,334	\$0	\$25,710
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	\$23	\$33	\$0	\$343
043.310.51300.49100	Contingencies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,680	\$0	\$808	\$300	\$0	\$4,788
043.310.51300.51000	Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$808	\$0	\$0	\$808
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	\$12,599	\$8,527	\$0	\$103,065
043.320.53600.21000	FICA Taxes	\$601	\$544	\$561	\$652	\$656	\$671	\$630	\$956	\$701	\$970	\$721	\$0	\$7,664
043.320.53600.22000	Pension Expense	\$856	\$856	\$1,117	\$852	\$867	\$886	\$2,185	\$1,320	\$947	\$1,241	\$2,222	\$0	\$13,348
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	\$1,502	\$1,400	\$0	\$16,125
043.320.53600.24000	Workers Comp Insurance	\$464	\$155	\$155	\$155	\$155	\$227	\$155	\$155	\$155	\$155	\$0	\$0	\$1,929
TOTAL ADMINISTRATIVE		\$14,935	\$14,558	\$15,512	\$15,249	\$15,196	\$15,330	\$16,094	\$24,186	\$17,887	\$21,345	\$18,647	\$0	\$188,940
<u>Stormwater System Maintenance</u>														
043.320.53600.43000	Electric (7 Aerators)	\$572	\$1,102	\$1,501	\$1,211	\$1,390	\$1,431	\$1,381	\$1,481	\$1,457	\$1,457	\$1,373	\$0	\$14,354
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	\$5,394	\$5,394	\$5,394	\$5,394	\$5,394	\$5,394	\$5,394	\$0	\$59,334
043.320.53600.46700	Storm Drain System Maintenance	\$0	\$0	\$7,850	\$0	\$0	\$0	\$0	\$0	\$24,228	\$5,400	\$0	\$0	\$37,478
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
043.320.53600.52100	Grass Carp/Fish-Nuisance Removal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,020	\$0	\$0	\$0	\$1,020
043.320.53600.49200	Contingency	\$0	\$0	\$0	\$0	\$1,822	\$1,765	\$0	\$0	\$0	\$0	\$0	\$0	\$3,587
TOTAL STORMWATER SYSTEM MAINTENANCE		\$5,966	\$6,496	\$14,745	\$6,605	\$9,363	\$8,589	\$11,519	\$12,486	\$32,099	\$12,251	\$6,767	\$0	\$126,885
TOTAL OPERATING EXPENSES		\$20,901	\$21,054	\$30,257	\$21,854	\$24,559	\$23,919	\$27,614	\$36,672	\$49,986	\$33,596	\$25,414	\$0	\$315,825
OPERATING INCOME (LOSS)		\$18,497	\$18,359	\$9,226	\$17,654	\$14,949	\$18,602	\$12,019	\$2,991	(\$10,273)	\$6,117	\$14,345	\$0	\$122,486
<u>NON OPERATING REVENUE (EXPENSES)</u>														
043.300.36100.10000	Interest Income	\$2,221	\$2,138	\$2,154	\$2,368	\$2,214	\$2,391	\$2,451	\$2,461	\$2,461	\$2,478	\$2,489	\$0	\$25,826
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	\$2,478	\$2,489	\$0	\$25,826
CHANGE IN NET POSITION		\$20,718	\$20,497	\$11,380	\$20,022	\$17,163	\$20,993	\$14,470	\$5,452	(\$7,812)	\$8,595	\$16,834	\$0	\$148,313
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	\$17,163	\$20,993	\$14,470	\$5,452	(\$7,812)	\$8,595	\$16,834	\$0	\$148,313

I.

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

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

J.

DUNES COMMUNITY DEVELOPMENT DISTRICT

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

<i>Fund</i>	<i>Check Numbers</i>	<i>Amount</i>
General Fund	7139-7146	\$11,063.30
Water and Sewer	22188-22254	\$391,662.58
Bridge Fund	9765-9795	\$331,828.58
Stormwater Fund	222-224	\$3,905.39
<i>Total</i>		<i>\$738,459.85</i>

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK.... AMOUNT #
8/06/26	00218	8/03/26 13097	202608 320-53800-46000 PEST CNTRL AUGUST 2026		*	240.00	
			ABOVE THE REST PEST CONTROL				240.00 007139
8/06/26	00118	7/30/26 2267 073	202607 320-53800-46000 SVCS 07/26/26 BACKUP BATT		*	104.95	
			ALARMPRO, INC.				104.95 007140
8/06/26	00109	8/01/26 809	202608 310-51300-34000 MGMT FEES AUGUST 2026		*	885.58	
		8/01/26 809	202608 310-51300-35100 INFORMATION TECHNOLOGY		*	166.67	
		8/01/26 809	202608 310-51300-42000 POSTAGE		*	52.86	
		8/01/26 809	202608 310-51300-42500 COPIES		*	131.40	
		8/01/26 809	202608 310-51300-51000 OFFICE SUPPLIES		*	25.00	
			GOVERNMENTAL MANAGEMENT SERVICES				1,261.51 007141
8/06/26	00315	8/01/26 19814	202608 320-53800-46200 MAINT AUGUST 2026		*	1,800.00	
			LAWN ENFORCEMENT AGENCY INC				1,800.00 007142
8/06/26	00280	8/02/26 8831	202608 310-51300-49100 WEB MAINT AUGUST 2026		*	146.00	
			VGLOBALTECH				146.00 007143
8/06/26	00141	7/29/26 86045770	202608 320-53800-46000 SVCS AUGUST 2026		*	1,270.75	
		7/29/26 86047720	202608 320-53800-46000 SVCS AUGUST 2026		*	466.01	
			WM CORPORATE SERVICES INC.				1,736.76 007144
8/13/26	00317	7/31/26 7822362	202607 310-51300-48000 LEGAL AD#12458499		*	5,290.40	
		7/31/26 7822362	202607 310-51300-48000 LEGAL AD#12451929		*	200.88	
		7/31/26 7822362	202607 310-51300-48000 LEGAL AD#12472824		*	127.80	
			USA TODAY MEDIA CORP				5,619.08 007145
8/20/26	00230	8/16/26 4925	202608 320-53800-46000 SVC CALL 08/10/26		*	155.00	
			ADVANCED ACCESS SOLUTIONS, LLC				155.00 007146
			TOTAL FOR BANK F			11,063.30	
			DUNE -DUNES - SHENNING				

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK.... AMOUNT #
8/06/26	00613	8/01/26 929432	202607 320-53600-34800		*	257.50	
		P0#251863	JULY 2026				
		8/01/26 929432	202607 330-53600-34800		*	257.50	
		P0#251863	JULY 2026				
		8/01/26 929433	202607 320-53600-34800		*	1,220.00	
		DRINKING WATER	JULY 2026				
		8/01/26 929434	202607 320-53600-34800		*	502.50	
		QTRLY WELLS	JULY 2026				
		8/01/26 929435	202607 330-53600-34800		*	1,724.10	
		WASTEWATER	JULY 2026				
				ADVANCED ENVIRONMENTAL LABORATORIES			3,961.60 022188
8/06/26	01789	8/01/26 1FRDHV9W	202607 310-51300-51000		*	708.61	
		SUPPLIES	JULY 2026				
		8/01/26 116FFMF3	202607 310-53600-52010		*	44.98	
		SUPPLIES	JULY 2026				
				AMAZON CAPITAL SERVICES			753.59 022189
8/06/26	01968	7/24/26 29856	202607 310-51300-64007		*	5,657.50	
		REPAIRS-FORCEMAIN	DAMAGE				
				ATLANTIC PIPE SERVICES LLC			5,657.50 022190
8/06/26	02140	8/03/26 6083	202608 320-53600-46050		*	3,800.00	
		REPAIR PAVER	AUGUST 2026				
				C WRIGHT LANDSCAPING INC			3,800.00 022191
8/06/26	01714	7/23/26 01558190	202608 310-53600-41000		*	114.99	
		SVCS	AUGUST 2026				
				CHARTER COMMUNICATIONS			114.99 022192
8/06/26	00592	8/05/26 08052026	202608 310-51300-54000		*	100.00	
		APPLI&EXAM	WATER TREATMEN				
				DEPARTMENT OF ENVIRONMENTAL			100.00 022193
8/06/26	01265	7/31/26 195475	202607 310-53600-44000		*	51.34	
		COPIER LEASE	JULY 2026				
		7/31/26 195476	202607 310-53600-44000		*	67.54	
		COPIER LEASE	JULY 2026				
		7/31/26 195477	202607 310-53600-44000		*	158.46	
		COPIER LEASE	JULY 2026				
		7/31/26 195478	202607 310-53600-44000		*	41.50	
		COPIER LEASE	JULY 2026				
				DOCUMENT TECHNOLOGIES			318.84 022194
8/06/26	00047	8/04/26 94068097	202607 310-51300-42000		*	40.89	
		DELIVERIES	THRU 07/30/26				
				FEDEX			40.89 022195
				DUNE -DUNES -			
				SHENNING			

DUNE -DUNES - SHENNING

AP300R
*** CHECK NOS. 022188-022254

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER
DUNES CDD - WATER/SEWER
BANK D DUNES - WATER/SEWER

RUN 10/09/26

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CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK..... AMOUNT #
8/06/26	00382	8/01/26 812	202608 310-51300-34000		*	1,979.58	
		MGMT FEES AUGUST 2026		GOVERNMENTAL MANAGEMENT SERVICES			1,979.58 022199
8/06/26	00057	7/29/26 90241785	202607 330-53600-46000		*	229.34	
		SUPPLIES		GRAINGER			229.34 022200
8/06/26	00123	7/28/26 15103354	202607 330-53600-46000		*	824.05	
		SUPPLIES		HACH COMPANY			824.05 022201
8/06/26	00515	7/29/26 7514023	202607 320-53600-52200		*	2,978.70	
		SUPPLIES		HAWKINS, INC.			2,978.70 022202
8/06/26	02108	8/01/26 19805	202608 330-53600-46000		*	647.50	
		MAINT AUGUST 2026					
		8/01/26 19806	202608 330-53600-46000		*	647.51	
		MAINT AUGUST 2026		LAWN ENFORCEMENT AGENCY INC			1,295.01 022203
8/06/26	01247	7/31/26 20694096	202608 310-53600-44000		*	171.06	
		COPIER LEASE AUGUST 2026		LEAF			171.06 022204
8/06/26	01138	7/20/26 84346692	202607 320-53600-52200		*	1,991.14	
		CO2 BULK					
		7/23/26 84366444	202607 320-53600-52200		*	659.50	
		CO2 BULK		NUC02			2,650.64 022205
8/06/26	00688	7/30/26 125951	202607 330-53600-52200		*	668.53	
		SUPPLIES					
		7/30/26 125951	202607 320-53600-52200		*	1,337.07	
		SUPPLIES		ODYSSEY MANUFACTURING COMPANY			2,005.60 022206
8/06/26	01398	7/30/26 26357396	202607 320-53600-34800		*	468.00	
		SVCS JULY 2026		PACE ANALYTICAL SERVICES, LLC			468.00 022207
8/06/26	02011	7/25/26 60696575	202607 310-51300-51000		*	194.48	
		SUPPLIES					
		7/25/26 60696575	202607 310-51300-51000		*	363.42	
		SUPPLIES		STAPLES			557.90 022208
				DUNE -DUNES -			
				SHENNING			

AP300R
*** CHECK NOS. 022188-022254

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER
DUNES CDD - WATER/SEWER
BANK D DUNES - WATER/SEWER

RUN 10/09/26

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CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK..... AMOUNT #
8/06/26	00661	7/31/26 PSINV106	202607 310-51300-54000	ASSESSMENT BILL FY26-27	*	61.43	
				SUNSHINE STATE ONE CALL OF FLORIDA			61.43 022209
8/06/26	00978	6/18/26 3237374	202606 320-53600-46000	BALANCE DUE INV#3237374	*	160.52	
				TRINOVA-FLORIDA			160.52 022210
8/13/26	00355	8/01/26 28728975	202608 310-53600-41000	SVCS AUGUST 2026	*	515.53	
				AT&T MOBILITY			515.53 022211
8/13/26	00305	7/24/26 22613126	202607 320-53600-43100	SVCS JULY 2026	*	2.33	
		7/24/26 22615537	202607 340-53600-43300	SVCS JULY 2026	*	1,408.62	
		7/24/26 22619332	202607 340-53600-43000	SVCS JULY 2026	*	83.31	
		8/24/26 22612632	202607 320-53600-43100	SVCS JULY 2026	*	2.33	
		8/24/26 22614559	202607 320-53600-43100	SVCS JULY 2026	*	2.33	
				CITY OF PALM COAST-UTILITY DEPT.			1,498.92 022212
8/13/26	00112	8/11/26 CD975801	202608 310-53600-52000	SVCS/SUPPLIES AUGUST 2026	*	53.78	
				CULLIGAN-DAYTONA BEACH			53.78 022213
8/13/26	00271	7/30/26 31607	202607 310-51300-64007	REPAIRS-FORCEMAIN 07/2026	*	10,237.50	
				ENVIRONMENTAL CONTROL SYSTEMS, INC.			10,237.50 022214
8/13/26	00047	7/21/26 93880265	202607 310-51300-42000	DELIVERIES THRU 07/15/26	*	40.09	
		8/11/26 94169082	202608 310-51300-42000	DELIVERIES THRU 08/06/26	*	41.21	
				FEDEX			81.30 022215
8/13/26	02155	8/11/26 08112026	202608 300-34300-30100	REFUND-CRDT BAL CLSD ACCT	*	35.22	
				HAMMOCK PROPERTIES LLC			35.22 022216
8/13/26	00515	8/05/26 7521614	202608 320-53600-52200	SUPPLIES	*	10,786.90	
		8/10/26 7526331	202608 320-53600-52200	SUPPLIES	*	2,665.90	
				HAWKINS, INC.			13,452.80 022217
				DUNE -DUNES -			
				SHENNING			

AP300R
*** CHECK NOS. 022188-022254

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER
DUNES CDD - WATER/SEWER
BANK D DUNES - WATER/SEWER

RUN 10/09/26

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CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK..... AMOUNT #
8/13/26	02156	8/11/26 08112026	202608 300-34300-30000 REFUND CRDT BAL CLSD ACCT	DANIEL T MCGOWAN	*	144.41	144.41 022218
8/13/26	01138	7/30/26 84413780	202607 320-53600-52200 C02 BULK	NUC02	*	912.22	912.22 022219
8/13/26	00688	8/06/26 126697	202608 330-53600-52200 SUPPLIES	ODYSSEY MANUFACTURING COMPANY	*	898.53	2,695.60 022220
		8/06/26 126697	202608 320-53600-52200 SUPPLIES		*	1,797.07	
8/13/26	00627	8/05/26 18WE1562	202608 330-53600-46000 ORTLY INSPECTION	RING POWER CORPORATION	*	560.00	3,027.93 022221
		8/05/26 18WE1562	202608 330-53600-46000 ORTLY INSPECTION		*	560.00	
		8/05/26 18WE1562	202608 330-53600-46050 ORTLY INSPECTION		*	560.00	
		8/06/26 18WE1564	202608 330-53600-46000 RPLC-FUEL SUPPLY/RETURN L		*	1,347.93	
8/13/26	00999	8/11/26 08112026	202608 300-34300-30000 REFUND CRDT BAL CLSD ACCT	GARY & TERRESSA ROBERGE	*	187.07	187.07 022222
8/13/26	02157	7/29/26 INV71202	202607 330-53600-46000 SUBSCRIPTION SC-XLR-BASIC	SMARTSIGHTS LLC	*	550.00	550.00 022223
8/13/26	00407	8/03/26 SRV10555	202607 320-53600-46000 SVC JULY 2026 FLANGE LEAK	THOMPSON PUMP & MANUFACTURING CO.	*	1,551.62	1,551.62 022224
8/20/26	01195	8/15/26 17073	202609 310-51300-54000 SVCS SEPTEMBER 2026	ANSWER ALL ANSWERING SERVICE	*	100.00	100.00 022225
8/20/26	00047	8/18/26 94257575	202608 300-13100-10000 DELIVERIES THRU 08/13/26		*	289.30	
		8/18/26 94257575	202608 310-51300-42000 DELIVERIES THRU 08/13/26		*	146.21	
		8/18/26 94257575	202608 310-51300-42000 DELIVERIES THRU 08/13/26		*	289.30	

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		8/18/26 94257575	202608 300-20700-10100		*	289.30-	
		DELIVERIES THRU 08/13/26					
			FEDEX				435.51 022226
8/20/26 00219		8/16/26 26531	202608 310-51300-54000		*	661.00	
		MEMBERSHIP RENEWAL					
			FLORIDA RURAL WATER ASSOCIATION INC				661.00 022227
8/20/26 00123		8/10/26 15118518	202608 320-53600-46000		*	323.03	
		SUPPLIES					
			HACH COMPANY				323.03 022228
8/20/26 00515		8/15/26 7534247	202608 320-53600-52200		*	50.00	
		SUPPLIES					
		8/17/26 7535746	202608 320-53600-52200		*	540.60	
		SUPPLIES					
			HAWKINS, INC.				590.60 022229
8/20/26 02108		3/01/26 15314	202603 330-53600-46000		*	647.50	
		MAINT MARCH 2026					
			LAWN ENFORCEMENT AGENCY INC				647.50 022230
8/20/26 00876		8/10/26 262804	202607 320-53600-46000		*	1,671.31	
		SVCS THRU 07/25/26					
		8/10/26 262804	202607 330-53600-46000		*	1,671.32	
		SVCS THRU 07/25/26					
		8/10/26 262804	202607 340-53600-46000		*	1,671.32	
		SVCS THRU 07/25/26					
			MCKIM & CREED INC				5,013.95 022231
8/20/26 01138		8/06/26 84479587	202608 320-53600-52200		*	1,525.55	
		C02 BULK					
			NUC02				1,525.55 022232
8/20/26 00688		8/13/26 127399	202608 330-53600-52200		*	551.39	
		SUPPLIES					
		8/13/26 127399	202608 320-53600-52200		*	1,102.77	
		SUPPLIES					
			ODYSSEY MANUFACTURING COMPANY				1,654.16 022233
8/20/26 02141		8/13/26 1158	202608 310-51300-64006		*	9,142.20	
		STRUCTURAL STEEL FRAMING					
			XP STEEL AND WOOD CONSTRUCTION LLC				9,142.20 022234
8/27/26 02045		8/20/26 13155	202608 300-13100-10000		*	200.00	
		PEST CNTRL SVCS AUG 2026					

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CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK.... AMOUNT #
		8/20/26 13155	202608 340-53600-46000		*	800.00	
		PEST CNTRL SVCS AUG 2026					
		8/20/26 13155	202608 320-53800-46000		*	200.00	
		PEST CNTRL SVCS AUG 2026					
		8/20/26 13155	202608 300-20700-10100		*	200.00-	
		PEST CNTRL SVCS AUG 2026					
				ABOVE THE REST PEST CONTROL LLC			1,000.00 022235
8/27/26 00988		8/11/26 06298991	202608 310-53600-41000		*	835.73	
		SVCS AUGUST 2026					
				AT&T			835.73 022236
8/27/26 00453		9/01/26 SEPT 202	202609 310-53600-41000		*	100.00	
		CELLPHONE ALLOWANCE 09/26					
				CORY BRILL			100.00 022237
8/27/26 01869		8/15/26 01525270	202608 310-53600-41000		*	456.73	
		SVCS AUGUST 2026					
				CHARTER COMMUNICATIONS			456.73 022238
8/27/26 00621		8/17/26 75186	202608 310-51300-51000		*	599.04	
		SUPPLIES					
				COASTAL SUPPLIES			599.04 022239
8/27/26 00047		8/25/26 94348081	202608 310-51300-42000		*	111.97	
		DELIVERIES THRU 08/17/26					
				FEDEX			111.97 022240
8/27/26 00030		8/07/26 CM138607	202608 320-53600-46050		*	1,504.00-	
		CREDIT					
		8/19/26 2246179	202608 320-53600-46050		*	2,712.00	
		SUPPLIES					
				FERGUSON WATERWORKS			1,208.00 022241
8/27/26 00515		8/24/26 7544573	202608 320-53600-52200		*	4,422.44	
		SUPPLIES					
				HAWKINS, INC.			4,422.44 022242
8/27/26 02108		8/03/26 9638-BLU	202608 340-53600-46000		*	540.08	
		INSTALL BLUE DAZE					
				LAWN ENFORCEMENT AGENCY INC			540.08 022243
8/27/26 01045		7/08/26 FL03-008	202607 330-53600-46000		*	420.86	
		SUPPLIES					
				MOTION INDUSTRIES, INC			420.86 022244
				DUNE -DUNES -			
				SHENNING			

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CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK..... AMOUNT #
8/27/26	01689	9/01/26 SEPT 202	202609 310-53600-41000	CELLPHONE ALLOWANCE 09/26	*	100.00	
				EARL A.NASH			100.00 022245
8/27/26	01138	8/13/26 84506041	202608 320-53600-52200	C02 BULK	*	912.22	
				NUC02			912.22 022246
8/27/26	00688	8/20/26 128133	202608 330-53600-52200	SUPPLIES	*	1,094.19	
		8/20/26 128133	202608 320-53600-52200	SUPPLIES	*	2,188.37	
				ODYSSEY MANUFACTURING COMPANY			3,282.56 022247
8/27/26	02148	9/01/26 SEPT 202	202609 310-51300-40000	VEHICLE ALLOWANCE SEPT 26	*	300.00	
				JIM OVERTON			300.00 022248
8/27/26	01171	9/01/26 SEPT 202	202609 310-51300-40000	VEHICLE ALLOWANCE SEPT 26	*	500.00	
				GREGORY L. PEUGH			500.00 022249
8/27/26	02147	8/31/26 AUGUST20	202608 310-53600-12100	CONSULTANT AUGUST 2026	*	1,000.00	
				DAVID PONITZ			1,000.00 022250
8/27/26	00131	8/27/26 08272026	202608 300-15100-10000	TXFER EXCESS FUNDS TO SBA	*	250,000.00	
				STATE BOARD OF ADMINISTRATION			250,000.00 022251
8/27/26	01845	8/23/26 11461305	202608 310-53600-52100	FUEL	*	328.83	
				WEX BANK (CIRCLE K)			328.83 022252
8/27/26	02141	8/24/26 1159	202608 310-51300-64005	METAL FRAMING	*	6,526.17	
		8/24/26 1159	202608 320-53600-46000	METAL FRAMING	*	2,287.83	
				XP STEEL AND WOOD CONSTRUCTION LLC			8,814.00 022253
8/27/26	00862	8/17/26 40151315	202608 340-53600-44000	RENTAL 07/28/26-08/24/26	*	3,029.92	
				XYLEM DEWATERING SOLUTIONS, INC.			3,029.92 022254
TOTAL FOR BANK D						391,662.58	
DUNE -DUNES -				SHENNING			

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8/06/26	00255	8/03/26	13096	202608 320-54900-46000		PEST CNTRL SVCS AUGUST 26	*	85.00		
						ABOVE THE REST PEST CONTROL			85.00	009765
8/06/26	00384	8/01/26	14410XKJ	202607 320-54900-52000		SUPPLIES JULY 2026	*	311.17		
						AMAZON CAPITAL SERVICES			311.17	009766
8/06/26	00420	8/01/26	INV16103	202608 320-54900-41000		SVCS AUGUST 2026	*	243.47		
		8/01/26	INV16103	202608 300-13100-10000		SVCS AUGUST 2026	*	299.00		
		8/01/26	INV16103	202608 310-53600-41000		SVCS AUGUST 2026	*	299.00		
		8/01/26	INV16103	202608 300-20700-10000		SVCS AUGUST 2026	*	299.00-		
						BIGLEAF NETWORKS INC/AVIDBANK			542.47	009767
8/06/26	00353	7/31/26	195479	202607 320-54900-34300		COPIER LEASE JULY 2026	*	110.30		
						DOCUMENT TECHNOLOGIES			110.30	009768
8/06/26	00014	7/29/26	02998	JU 202607 320-54900-43000		SVCS JULY 2026	*	242.97		
		7/29/26	04979	JU 202607 320-54900-43000		SVCS JULY 2026	*	108.54		
		7/29/26	05950	JU 202607 320-54900-43000		SVCS JULY 2026	*	809.27		
		7/29/26	06601	JU 202607 320-54900-43000		SVCS JULY 2026	*	120.00		
		7/29/26	07438	JU 202607 320-54900-46002		SVCS JULY 2026	*	36.68		
		7/29/26	25021	JU 202607 320-54900-46002		SVCS JULY 2026	*	41.36		
		7/29/26	56431	JU 202607 320-54900-46002		SVCS JULY 2026	*	41.62		
		7/29/26	84435	JU 202607 320-54900-46002		SVCS JULY 2026	*	38.26		
						FLORIDA POWER & LIGHT CO.			1,438.70	009769
8/06/26	00145	8/01/26	811	202608 310-51300-34000		MGMT FEES AUGUST 2026	*	1,510.75		
						GOVERNMENTAL MANAGEMENT SERVICES			1,510.75	009770
8/06/26	00418	7/30/26	19204	202607 320-54900-46002		IRRIG REPAIRS 07/14/26	*	343.11		

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		8/01/26 19812	202608 320-54900-46002		*	7,997.00	
		MAINT AUGUST 2026					
		8/01/26 19815	202608 320-54900-46000		*	1,100.00	
		MAINT AUGUST 2026					
				LAWN ENFORCEMENT AGENCY INC			9,440.11 009771
8/06/26 00340		8/01/26 25645	202607 320-54900-34300		*	1,700.40	
		PROACTIVE IT SVCS 07/2026					
		8/01/26 25645	202607 300-13100-10000		*	1,700.40	
		PROACTIVE IT SVCS 07/2026					
		8/01/26 25645	202607 300-13100-10100		*	50.00	
		PROACTIVE IT SVCS 07/2026					
		8/01/26 25645	202607 310-51300-49100		*	50.00	
		PROACTIVE IT SVCS 07/2026					
		8/01/26 25645	202607 300-20700-10000		*	50.00-	
		PROACTIVE IT SVCS 07/2026					
		8/01/26 25645	202607 310-53600-41000		*	1,700.40	
		PROACTIVE IT SVCS 07/2026					
		8/01/26 25645	202607 300-20700-10000		*	1,700.40-	
		PROACTIVE IT SVCS 07/2026					
				MPOWER DATA SOLUTIONS			3,450.80 009772
8/06/26 00423		8/03/26 10537	202608 310-51300-49100		*	733.32	
		08/03/26 CDD ASSESS FILES					
		8/03/26 10537	202608 300-13100-10000		*	733.34	
		08/03/26 CDD ASSESS FILES					
		8/03/26 10537	202608 300-13100-10100		*	733.34	
		08/03/26 CDD ASSESS FILES					
		8/03/26 10537	202608 300-13100-10300		*	300.00	
		08/03/26 CDD ASSESS FILES					
		8/03/26 10537	202608 310-51300-49100		*	733.34	
		08/03/26 CDD ASSESS FILES					
		8/03/26 10537	202608 300-20700-10000		*	733.34-	
		08/03/26 CDD ASSESS FILES					
		8/03/26 10537	202608 310-51300-49100		*	733.34	
		08/03/26 CDD ASSESS FILES					
		8/03/26 10537	202608 300-20700-10000		*	733.34-	
		08/03/26 CDD ASSESS FILES					
		8/03/26 10537	202608 310-51300-49100		*	300.00	
		08/03/26 CDD ASSESS FILES					
		8/03/26 10537	202608 300-20700-10000		*	300.00-	
		08/03/26 CDD ASSESS FILES					
				NET SOUTH			2,500.00 009773
8/06/26 00061		7/29/26 86046300	202608 320-54900-46000		*	921.33	
		SVCS AUGUST 2026					
				WM CORPORATE SERVICES, INC.			921.33 009774
				DUNE -DUNES -			
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8/12/26	00153	4/08/26 15-FINAL SVC-03/26	202603 320-54900-64000	KISINGER CAMPO & ASSOCIATES CORP.	*	5,943.65	5,943.65 009775
8/13/26	00124	8/01/26 402063 SVCS 08/26 W0#1111203676	202608 320-54900-46000	ALL AMERICAN AIR CONDITIONING INC	*	352.50	352.50 009776
8/13/26	00384	8/01/26 116FFMF3 SUPPLIES JULY 2026	202607 320-54900-51000		*	826.84	
		8/01/26 116FFMF3 SUPPLIES JULY 2026	202607 320-54900-52000		*	172.82	
		8/01/26 116FFMF3 SUPPLIES JULY 2026	202607 300-13100-10000		*	585.82	
		8/01/26 116FFMF3 SUPPLIES JULY 2026	202607 310-51300-51000		*	217.47	
		8/01/26 116FFMF3 SUPPLIES JULY 2026	202607 330-53600-46000		*	158.03	
		8/01/26 116FFMF3 SUPPLIES JULY 2026	202607 330-53600-52000		*	87.51	
		8/01/26 116FFMF3 SUPPLIES JULY 2026	202607 340-53600-46000		*	122.81	
		8/01/26 116FFMF3 SUPPLIES JULY 2026	202607 300-20700-10000		*	585.82	
				AMAZON CAPITAL SERVICES			1,585.48 009777
8/13/26	00396	8/01/26 11365540 SVCS AUGUST 2026	202608 320-54900-41000	CHARTER COMMUNICATIONS	*	385.70	385.70 009778
8/13/26	00132	7/24/26 22612328 SVCS JULY 2026	202607 320-54900-34300	CITY OF PALM COAST-UTILITY DEPT.	*	1,162.07	1,162.07 009779
8/13/26	00254	7/30/26 9976369 REEMPLOYMENT TAX 06/30/26	202606 320-54900-12000	FLORIDA UC FUND	*	1,375.00	1,375.00 009780
8/13/26	00248	8/05/26 18WE1562 QRTLY INSPECTION	202608 320-54900-46000	RING POWER CORPORATION	*	560.00	560.00 009781
8/13/26	00318	7/21/26 FL094497 MECHANICAL SWEEPING-BRDGS	202607 320-54900-46000		*	675.00	
		7/21/26 FL094497 MECHANICAL SWEEPING-PRKWY	202607 320-54900-46002		*	300.00	

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CHECK DATE	VEND#	INVOICE DATE	EXPENSED TO YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	#
		7/31/26	FL094532 202607 320-54900-46000		*	675.00		
			MECHANICAL SWEEPING-BRDGS					
		7/31/26	FL094532 202607 320-54900-46002		*	300.00		
			MECHANICAL SWEEPING-PRKWY					
				USA SERVICES OF FLORIDA, INC.			1,950.00	009782
8/20/26	00410	8/11/26	41625891 202607 320-54900-34300		*	744.59		
			SVCS JULY 2026					
				ACC BUSINESS			744.59	009783
8/20/26	00375	8/03/26	06440630 202608 320-54900-41000		*	393.53		
			SVCS AUGUST 2026					
				CHARTER COMMUNICATIONS			393.53	009784
8/20/26	00338	8/18/26	12583 202607 310-51300-31500		*	541.87		
			SVCS JULY 2026					
		8/18/26	12583 202607 300-13100-10100		*	1,475.38		
			SVCS JULY 2026					
		8/18/26	12583 202607 300-13100-10000		*	314.50		
			SVCS JULY 2026					
		8/18/26	12583 202607 300-13100-10300		*	72.25		
			SVCS JULY 2026					
		8/18/26	12583 202607 310-51300-31500		*	1,475.38		
			SVCS JULY 2026					
		8/18/26	12583 202607 300-20700-10000		*	1,475.38-		
			SVCS JULY 2026					
		8/18/26	12583 202607 310-51300-31500		*	314.50		
			SVCS JULY 2026					
		8/18/26	12583 202607 300-20700-10000		*	314.50-		
			SVCS JULY 2026					
		8/18/26	12583 202607 310-51300-31500		*	72.25		
			SVCS JULY 2026					
		8/18/26	12583 202607 300-20700-10000		*	72.25-		
			SVCS JULY 2026					
				CHIUMENTO LAW PLLC			2,404.00	009785
8/20/26	00154	8/06/26	89328362 202609 300-13100-10000		*	15,995.36		
			INS SEPTEMBER 2026					
		8/06/26	89328362 202609 300-13100-10100		*	1,759.81		
			INS SEPTEMBER 2026					
		8/06/26	89328362 202609 320-54900-23000		*	6,261.07		
			INS SEPTEMBER 2026					
		8/06/26	89328362 202609 300-13100-10300		*	1,558.63		
			INS SEPTEMBER 2026					
		8/06/26	89328362 202609 320-53800-23000		*	1,759.81		
			INS SEPTEMBER 2026					

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		8/06/26	89328362	202609	300	-20700	-10000			*	1,759.81-		
			INS SEPTEMBER 2026										
		8/06/26	89328362	202609	310	-53600	-23000			*	15,995.36		
			INS SEPTEMBER 2026										
		8/06/26	89328362	202609	300	-20700	-10000			*	15,995.36-		
			INS SEPTEMBER 2026										
		8/06/26	89328362	202609	320	-53600	-23000			*	1,558.63		
			INS SEPTEMBER 2026										
		8/06/26	89328362	202609	300	-20700	-10000			*	1,558.63-		
			INS SEPTEMBER 2026										
									UNITED HEALTHCARE			25,574.87	009786
8/27/26	00341	8/20/26	13308	202608	320	-54900	-22000			*	1,368.75		
			ANNUAL ADMINISTRATION										
		8/20/26	13308	202608	300	-13100	-10000			*	1,368.75		
			ANNUAL ADMINISTRATION										
		8/20/26	13308	202608	300	-13100	-10300			*	1,368.75		
			ANNUAL ADMINISTRATION										
		8/20/26	13308	202608	300	-13100	-10100			*	1,368.75		
			ANNUAL ADMINISTRATION										
		8/20/26	13308	202608	320	-53800	-22000			*	1,368.75		
			ANNUAL ADMINISTRATION										
		8/20/26	13308	202608	300	-20700	-10000			*	1,368.75-		
			ANNUAL ADMINISTRATION										
		8/20/26	13308	202608	310	-53600	-22000			*	1,368.75		
			ANNUAL ADMINISTRATION										
		8/20/26	13308	202608	300	-20700	-10000			*	1,368.75-		
			ANNUAL ADMINISTRATION										
									BATES & COMPANY, INC.			5,475.00	009787
8/27/26	00173	8/18/26	4873AUG2	202608	320	-54900	-34300			*	19.98		
			PURCHASES THRU 08/18/26										
		8/18/26	4873AUG2	202608	320	-54900	-41000			*	359.55		
			PURCHASES THRU 08/18/26										
		8/18/26	4873AUG2	202608	300	-13100	-10000			*	359.55		
			PURCHASES THRU 08/18/26										
		8/18/26	4873AUG2	202608	310	-51300	-41000			*	359.55		
			PURCHASES THRU 08/18/26										
		8/18/26	4873AUG2	202608	300	-20700	-10000			*	359.55-		
			PURCHASES THRU 08/18/26										
									BUSINESS CARD			739.08	009788
8/27/26	00382	8/19/26	4859AUG2	202608	310	-51300	-49100			*	590.12		
			PURCHASES THRU 08/19/26										
		8/19/26	4859AUG2	202608	300	-20700	-10000			*	590.12-		
			PURCHASES THRU 08/19/26										
									DUNE -DUNES - SHENNING				

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK.... AMOUNT #
		8/19/26	4859AUG2 202608 320-54900-34300 PURCHASES THRU 08/19/26		*	264.56	
		8/19/26	4859AUG2 202608 310-51300-49100 PURCHASES THRU 08/19/26		*	124.60	
		8/19/26	4859AUG2 202608 320-54900-46000 PURCHASES THRU 08/19/26		*	1,016.94	
		8/19/26	4859AUG2 202608 300-13100-10100 PURCHASES THRU 08/19/26		*	590.12	
		8/19/26	4859AUG2 202608 300-13100-10000 PURCHASES THRU 08/19/26		*	1,811.01	
		8/19/26	4859AUG2 202608 310-51300-49100 PURCHASES THRU 08/19/26		*	393.08	
		8/19/26	4859AUG2 202608 310-51300-42000 PURCHASES THRU 08/19/26		*	310.50	
		8/19/26	4859AUG2 202608 310-51300-54000 PURCHASES THRU 08/19/26		*	299.61	
		8/19/26	4859AUG2 202608 310-53600-54100 PURCHASES THRU 08/19/26		*	545.00	
		8/19/26	4859AUG2 202608 310-53600-46100 PURCHASES THRU 08/19/26		*	262.82	
		8/19/26	4859AUG2 202608 300-20700-10000 PURCHASES THRU 08/19/26		*	1,811.01-	
			CHASE CARD SERVICES				3,807.23 009789
8/27/26	00367	8/19/26	96794591 202609 300-13100-10000 INS SEPT 2026		*	1,183.87	
		8/19/26	96794591 202609 300-13100-10100 INS SEPT 2026		*	94.16	
		8/19/26	96794591 202609 320-54900-23000 INS SEPT 2026		*	335.06	
		8/19/26	96794591 202609 300-13100-10300 INS SEPT 2026		*	90.23	
		8/19/26	96794591 202609 320-53800-23000 INS SEPT 2026		*	94.16	
		8/19/26	96794591 202609 300-20700-10000 INS SEPT 2026		*	94.16-	
		8/19/26	96794591 202609 310-53600-23000 INS SEPT 2026		*	1,183.87	
		8/19/26	96794591 202609 300-20700-10000 INS SEPT 2026		*	1,183.87-	
		8/19/26	96794591 202609 320-53600-23000 INS SEPT 2026		*	90.23	
		8/19/26	96794591 202609 300-20700-10000 INS SEPT 2026		*	90.23-	
			HUMANA HEALTH PLAN INC				1,703.32 009790
			DUNE -DUNES - SHENNING				

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK..... AMOUNT #
8/27/26	00418	8/14/26 19985	202608 320-54900-46002		*	3,075.00	
		CLEANUP	SVCS 08/10/26				
				LAWN ENFORCEMENT AGENCY INC			3,075.00 009791
8/27/26	00395	8/18/26 1169281-	202609 300-13100-10000		*	1,060.51	
		INS SEPTEMBER 2026					
		8/18/26 1169281-	202609 300-13100-10100		*	110.58	
		INS SEPTEMBER 2026					
		8/18/26 1169281-	202609 300-13100-10300		*	100.66	
		INS SEPTEMBER 2026					
		8/18/26 1169281-	202609 320-54900-23000		*	584.18	
		INS SEPTEMBER 2026					
		8/18/26 1169281-	202609 320-53800-23000		*	110.58	
		INS SEPTEMBER 2026					
		8/18/26 1169281-	202609 300-20700-10000		*	110.58-	
		INS SEPTEMBER 2026					
		8/18/26 1169281-	202609 310-53600-23000		*	1,060.51	
		INS SEPTEMBER 2026					
		8/18/26 1169281-	202609 300-20700-10000		*	1,060.51-	
		INS SEPTEMBER 2026					
		8/18/26 1169281-	202609 320-53600-23000		*	100.66	
		INS SEPTEMBER 2026					
		8/18/26 1169281-	202609 300-20700-10000		*	100.66-	
		INS SEPTEMBER 2026					
				PRINCIPAL LIFE INSURANCE COMPANY			1,855.93 009792
8/27/26	00193	8/27/26 08272026	202608 300-15100-11000		*	250,000.00	
		TXFER EXCESS FUNDS TO SBA					
				STATE BOARD OF ADMINISTRATION			250,000.00 009793
8/27/26	00318	8/20/26 FL094566	202608 320-54900-46000		*	675.00	
		MECHANICAL SWEEPING-BRDGS					
		8/20/26 FL094566	202608 320-54900-46002		*	300.00	
		MECHANICAL SWEEPING-PRKWY					
				USA SERVICES OF FLORIDA, INC.			975.00 009794
8/27/26	00377	8/23/26 11458647	202608 320-54900-46000		*	60.96	
		FUEL					
		8/23/26 11458647	202608 300-13100-10000		*	1,395.04	
		FUEL					
		8/23/26 11458647	202608 310-53600-52100		*	1,395.04	
		FUEL					
		8/23/26 11458647	202608 300-20700-10000		*	1,395.04-	
		FUEL					
				WEX BANK (RACETRAC)			1,456.00 009795
				TOTAL FOR BANK E		331,828.58	
				DUNE -DUNES -			
				SHENNING			

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8/06/26	00014	8/01/26	IVHX6WMG 202607 310-51300-49100 SUPPLIES JULY 2026		*	807.59	
		8/01/26	IVHX6WMG 202607 310-51300-51000 SUPPLIES JULY 2026		*	807.58	
AMAZON CAPTIAL SERVICES							1,615.17 000222
8/06/26	00005	7/29/26	00560 JU 202607 320-53600-43000 SVCS JULY 2026		*	258.54	
		7/29/26	03229 JU 202607 320-53600-43000 SVCS JULY 2026		*	252.39	
		7/29/26	22538 JU 202607 320-53600-43000 SVCS JULY 2026		*	219.83	
		7/29/26	74516 JU 202607 320-53600-43000 SVCS JULY 2026		*	695.16	
		7/29/26	84228 JU 202607 320-53600-43000 SVCS JULY 2026		*	30.80	
FLORIDA POWER & LIGHT CO							1,456.72 000223
8/06/26	00003	8/01/26	810 202608 310-51300-34000 MGMT FEES AUGUST 2026		*	833.50	
GOVERNMENTAL MANAGEMENT SERVICES							833.50 000224
TOTAL FOR BANK S						3,905.39	
TOTAL FOR REGISTER						3,905.39	

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