Dunes
Community Development District

November 13, 2026

Dunes
Community Development District
Agenda

Friday
November 13, 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 October 16, 2026 Meeting

III. Audience Comments

IV. Reports and Discussion Items

- Investment Discussion with Mike Holzem
- Old Business
- Discussion of Bridge / SunPass / Roadways
- Discussion of Stormwater Utility
- Discussion of Blue Heron Pump
- Discussion of Lake Banks
- Discussion of Cyber Security

V. Staff Reports

- Attorney
- Engineer
  B. Engineer's Report
- Manager
  C. Bridge Report for October

  D. Additional Budget Items Report

VI. Supervisors' Requests and Audience Comments

VII. Financial Reports

E. Balance Sheet & Income Statement

F. Assessment Receipts Schedule

G. Approval of Check Register

VIII. Next Scheduled Meeting: December 11, 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, October 16, 2026, at 9:30 a.m. at the Dunes Administrative Office, 101 Jungle Hut Road, Palm Coast, Florida.

Present and constituting a quorum were:

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

Also present were:

Greg Peugh	District Manager
Darrin Mossing	District Representative
Michael Chiumento *by Zoom*	District Counsel
James Overton	District Utilities Manager
Rodrigo DePaula	TransCore
Jessica Urban	Assistant Bridge Manager
Michael Lumbra	Bridge Manager
Mary Khoshnashrab	Resident
Samuel Ruiz	Yellowstone Landscape
Raul Hernandez	Yellowstone Landscape
Antonio Perez-Mejia	Yellowstone Landscape
Sam Collum	KCA
Nikki Honeycutt	KCA
Nick Russin	KCA

The following is a summary of the discussions and actions taken at the October 16, 2026 meeting.

FIRST ORDER OF BUSINESS **Roll Call**

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

SECOND ORDER OF BUSINESS **Minutes**

A. Approval of the Minutes of the September 11, 2026 Meeting

Mr. White recommended removing audience comments from section six since there were none.

On MOTION by Mr. DeMatteis seconded by Mr. DeGovanni with all in favor the September 11, 2026 meeting minutes were approved as revised.

THIRD ORDER OF BUSINESS Audience Comments

Mary Khoshnashrab asked what direction the Board is going to go in regard to the All-Electronic Toll (AET) system, what the estimated completion date would be, and what would happen to the bridge employees.

FOURTH ORDER OF BUSINESS Reports and Discussion Items

Presentation on All-Electronic Tolling (AET)

Mr. Peugh stated that the AET project is currently in the design phase**,** which will take around nine months. If the lowest responsible bid comes in way over budget, the District may continue with employees taking tolls. It has been communicated to the employees that the AET system is a possibility.

Ms. Honeycutt reminded the Board that the District previously completed a study evaluating the feasibility and benefits of converting the existing toll collection system to an All-Electronic Tolling (AET) system. The proposed conversion would improve traffic flow and operational efficiency by eliminating the need for vehicles to stop at the toll plaza. Toll transactions would be processed through Florida's Turnpike Enterprise (FTE) SunPass system, including compatible interoperable transponders and Toll-By-Plate transactions.

The proposed improvements would generally utilize the existing toll plaza footprint, with the current operations building remaining in place. The system would accommodate various electronic transponders, including the SunPass Mini sticker transponder, which is accepted in Florida and certain other states, and the SunPass PRO portable transponder, which is accepted in 24 states, including those participating in the E-ZPass network. The project would include installation of a new overhead tolling gantry, with construction activities anticipated to require a short-duration closure, potentially overnight.

Ms. Honeycutt explained that the District would retain the ability to offer discounted toll rates to eligible customers. Although customers would not be required to obtain a SunPass or other compatible transponder, doing so would be encouraged because Toll-By-Plate transactions generally incur higher toll rates and additional administrative costs.

Ms. Honeycutt also discussed the anticipated revenue collection and remittance process. Based on information provided by FTE, SunPass transactions would generally be remitted to the District daily, transactions involving interoperable transponders issued by other agencies would be remitted monthly, and Toll-By-Plate revenues would be remitted weekly as payments are collected. Toll-By-Plate transactions would be invoiced to the registered vehicle owner, generally following an initial billing cycle of approximately 30 days. If payment is not received, additional notices would be issued, and outstanding balances could be referred to collections. Continued nonpayment could result in additional fees, vehicle registration holds, or other enforcement actions authorized under Florida law.

Board members expressed concerns regarding the collection of Toll-By-Plate revenues, including the percentage of transactions that may become delinquent, the amount of revenue ultimately recovered, and the potential delay in receiving those funds. The Board requested information regarding the percentage of Toll-By-Plate transactions typically referred to collections. Although the exact percentage was not available, it was noted that FTE representatives had indicated during a previous staff visit to their headquarters that the percentage was relatively small.

Mr. Crahan asked whether the existing concrete walkway between the toll operations building and the roadway would be removed as part of the project, citing safety concerns associated with vehicles potentially pulling off the roadway in that area. Mr. Peugh responded that KCA could evaluate the walkway and address the concern during design.

Mr. DeMatteis asked whether customers using E-ZPass or other compatible transponders could register those transponders with their District customer accounts to receive applicable discounted toll rates. It was noted that this capability was anticipated; however, the process, potential transaction fees, and any limitations associated with interoperability agreements would need to be confirmed with FTE. It was further explained that revenues from interoperable transponders would generally be received monthly due to the settlement procedures between participating tolling agencies.

Mr. DeMatteis also asked about the anticipated duration of the temporary traffic bypass required during construction. Mr. Peugh indicated that the bypass would likely remain in place for approximately six months. Mr. DeMatteis recommended that District staff evaluate and account for potential changes in revenue collection timing and cash flow associated with the conversion to AET.

Mr. Porter asked about the anticipated return on investment for the project based on the current construction cost estimate. Mr. Peugh responded that the estimated payback period was approximately three years.

Mr. White asked how existing customer account balances maintained through the District's ExpressCard system would be transferred to the new SunPass system. Mr. Peugh explained that the transition procedures would need to be coordinated with FTE to determine whether existing balances could be transferred directly to SunPass accounts. If direct transfers were not feasible, the District would need to establish a process to refund remaining customer balances.

Discussion of Parkway Landscape Bids

Mr. Peugh provided a brief overview of the proposals received from Lawn Enforcement Agency and Yellowstone Landscape, with annual costs of $114,717 and $137,520, respectively. District staff evaluated and ranked the proposals based on the established evaluation criteria and recommended awarding the contract to Yellowstone Landscape. It was noted that both proposals were within the budgeted amount.

Mr. Porter asked whether the proposed agreement included unit pricing for emergency response and hurricane-related debris removal. He noted that federal agencies generally prefer unit-price contracts over time-and-materials arrangements for debris removal and other emergency work, particularly for reimbursement purposes. Mr. Peugh responded that emergency services pricing was not included in the proposed agreement, but that staff could explore adding unit pricing or utilizing an existing competitively procured contract through a cooperative purchasing arrangement, if permissible.

Mr. Peugh requested that Mr. Chiumento’s office prepare a formal notice of termination to be issued to Lawn Enforcement Agency.

On MOTION by Mr. DeGovanni seconded by Mr. Porter with all in favor the proposal from Yellowstone for landscape maintenance of the Parkway and facilities was approved.

Old Business

- Mr. Overton to finalize the 501 Granada Drive temporary construction easement or license agreement once the permits are obtained.
    - The license agreement has been provided with the temporary construction easement agreement, which is awaiting signatures.
- DCDD staff to complete McKim & Creed cybersecurity review and identify any additional measures recommended to secure the District's water system.
    - McKim & Creed provided a revised proposal totaling $28,617.
    - Mr. Peugh recommended considering alternative proactive security improvements, such as surveillance cameras and monitoring sensors, rather than proceeding with the proposed assessment.
    - The Board recommended exploring additional cybersecurity measures, including passkeys and multi-factor authentication (MFA), to strengthen remote access controls.
    - Mr. DeMatteis suggested obtaining cost proposals for security cameras and monitoring sensors at the District's well sites to evaluate potential physical security improvements.
- Mr. Peugh to add AT&T Camino Del Mar fiber licensee discussion on October agenda.
    - This was done. However, AT&T has since decided to use the existing conduit rather than installing new conduit.
- DCDD staff and counsel to obtain agreement regarding the tournament signage installation, removal and damages.
    - The agreement has been executed, and the signage has been removed. No damage was apparent after removal.
- Staff to reach out to Future Horizons regarding the preventative measures and response procedures for the seasonal fishkills.

- Future Horizons indicated the fish could be shocked and removed to reduce the population providing some mitigation for the seasonal fish kills, which was quoted at $8,120 per day for a minimum of four days.
- No action was taken on the proposal as it was cost prohibitive.

- DCDD staff to evaluate landscaping improvements at the northwest corner of the intersection for discussion at a future Board meeting.
  - A proposal from Lawn Enforcement Agency was obtained in the amount of $24,500 to sod and irrigate the entire area.
    - Mr. DeMatteis stated that he just intended for the bare spot visible from the intersection to be improved, and he suggested just installing Sabal palm trees. Mr. Peugh will obtain a quote for the trees and landscaping.

Discussion of Reverse Osmosis Feed Pump Replacement Bid

Mr. Overton reported that three bids were received for the Reverse Osmosis (RO) Feed Pump Replacement project, with Petticoat Schmitt submitting the lowest base bid of $2,669,690. The original project budget of $2,850,750 included design, bidding, and construction engineering and inspection (CEI) services. Including engineering costs incurred to date and CDM Smith's proposal for CEI services totaling $138,000, the total anticipated project cost is $3,074,260, exceeding the original budget by $223,510. Petticoat Schmitt also submitted a deductive alternate for Grundfos pumps; however, Mr. Overton and Mr. Nash recommended the base bid with Afton pumps based on their anticipated reliability and long-term operational performance.

On MOTION by Mr. DeGovanni seconded by Mr. Porter with all in favor the bid from Petticoat Schmitt with the Afton pump for a total of $2,669,690 was approved.

Discussion of AT&T License for Fiber on Camino Del Mar

Mr. Peugh stated that AT&T was reminded about the District's sewer lateral that they damaged in 2017, as well as another sewer lateral that was recently damaged by their contractor at 48 Kingfisher Lane. AT&T has indicated the claims have been submitted to their insurance company.

Discussion of Bridge / SunPass / Roadways

There being nothing to discuss, the next item followed.

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

Mr. Peugh reported the golf tournament was a success.

Discussion of Stormwater Utility

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

Discussion of Pine Straw at Four-Way Stop

The landscaping improvements were discussed under Old Business.

B. Review of Fiscal Year 2026 Goals & Objectives

Mr. Peugh went over the goals and objectives for fiscal year 2026, which are required by Florida Statutes. Mr. Crahan requested the additional language from 2025's goals and objectives be added describing the items that were accomplished be added to the 2026 Goals and Objectives.

On MOTION by Mr. DeMatteis seconded by Mr. DeGovanni with all in favor marking the fiscal year 2026 goals and objectives achieved was approved.

C. Acceptance of the 2026 Public Facilities Report

Mr. Overton went over the 2026 Public Facilities Report, noting the build out percentages have been updated and all the permits have been renewed.

Mr. Crahan suggested adding a third item on page 13 under renewal and replacement of facilities regarding correcting deficiencies identified in the next bridge inspection.

On MOTION by Mr. DeGovanni seconded by Mr. Porter with all in favor the 2026 Public Facilities Report was accepted as revised.

D. Discussion of Cybersecurity

This item was discussed under Old Business.

FIFTH ORDER OF BUSINESS Staff Reports

Attorney

Mr. Chiumento reported that the FDOT claim is significantly more complex than initially anticipated. He hopes to have a claim submitted to FDOT in the next month.

E. Engineer's Report

A copy of the engineer's report was included in the agenda package for the Board's review. Mr. Overton reported the Lift Station 11 (LS-11) Rehabilitation project is complete and will be removed from the report. It was also noted that the District held a kickoff meeting with Barge Design Solutions for a water quality study that will provide guidance on operational and/or capital improvements to the water treatment process.

Manager

F. Bridge Report

Mr. Peugh reported the following data:

- Vehicle trips were up 4.2%, and revenue was up 5.86% from September of 2026. Over the entire fiscal year, revenue was $95,000 short of what was anticipated.
- There are 30,351 accounts.
- There are 19,530 web users.
- There were $35,059 in credit card transactions.
- There were 344 new bridge pass accounts added.

Next, Mr. Peugh asked the Board to consider getting rid of the discount program making the rate $1.25 across the board if the District proceeds with the AET system. This suggestion was to reduce the data that needed to be collected by the DCDD and transmitted to FTE

The Board was not in favor of discontinuing the discount program.

Next, Mr. Peugh informed the Board that his accountant charges $150 per year to refile federal taxes plus $50/state due to the social security / FICA corrections. The total amount the

District owed for the corrections was $17,423. The Board discussed reimbursement for employee refiling costs up to $500.

> On MOTION by Mr. White seconded by Mr. DeGovanni with all in favor reimbursing employees up to $500 for refiling of their taxes with the IRS with proof of receipt was approved.

Next, Mr. Mossing advised that Board members elected through the general election process are required to complete and submit an oath of office to the State, along with the applicable $10 filing fee.

Next, it was reported there have been complaints about the diesel pump used to transfer stormwater over the weir near Blue Heron Lane. The Board had previously authorized a design for a concrete block enclosure for the pump to reduce the noise and improve the appearance of the pump installation. However, the adjacent residents opposed the proposed enclosure at that time, and the improvements were not pursued. The HOA has been advised that agreement from the affected residents would be needed before reconsidering the proposed enclosure.

Lastly, Mr. Peugh reported that the District's property insurance costs came in below the budgeted amount.

G. Additional Budget Items Report

Added to the additional budget items report were the stormwater lakes fish kill cleanup totaling $11,602.50 to date and replacement of programable logic controller (PLC) modules and central processing units (CPUs) that have been damage by incoming power surges totaling $7,500

SIXTH ORDER OF BUSINESS Supervisors' Requests

Mr. DeMatteis asked what the increase in the POA budget for irrigation is.

Mr. Peugh responded 9.5%,

Mr. DeGovanni asked when the newly elected Board members get sworn in.

Mr. Peugh responded December. Mr. Mossing stated that he would confirm if the State's oath of office can be taken prior to election day.

SEVENTH ORDER OF BUSINESS Financial Reports

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

Copies of the financial statements as of August 31, 2026 were included in the agenda package for the Board's review along with a copy of the check register totaling $738,459.85.

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

Follow Up-Items

1. **KCA to coordinate with FTE to obtain information regarding Toll-By-Plate collection rates, delinquent transactions, collection timelines, and anticipated revenue recovery.**
2. **KCA to confirm with FTE whether E-ZPass and other interoperable transponders can be linked to DCDD customer accounts to receive applicable toll discounts, including any additional fees or limitations.**
3. **KCA and DCDD staff to determine the process for transferring existing ExpressCard balances to SunPass accounts or issuing refunds if direct transfers are not feasible.**
4. **Dunes staff to review historical toll transactions to determine the annual percentage of ExpressCard transactions compared to other payment methods. Evaluate potential impacts to revenue collections and cash flow under the proposed AET system.**
5. **KCA to incorporate removal or modification of the existing concrete walkway between the toll operations building and roadway as part of the AET design.**
6. **District Counsel is to prepare a formal termination notice for Lawn Enforcement Agency.**
7. **DCDD staff to evaluate establishing unit pricing for hurricane-related debris removal and emergency response services or utilizing an existing competitively procured contract, subject to applicable procurement requirements.**
8. **DCDD staff to evaluate additional cybersecurity improvements, including passkeys and multi-factor authentication (MFA) for remote access.**

9. **DCDD staff to obtain cost proposals for surveillance cameras and monitoring sensors at DCDD well sites.**
10. **Mr. Peugh to obtain a revised landscaping proposal for the northwest corner of the intersection, including installation of palms and improvements to the bare area identified by the Board.**
11. **DCDD staff to follow up with AT&T regarding the status of insurance claims associated with the previously damaged sewer lateral and the recent damage at 48 Kingfisher Lane.**
12. **District Counsel to finalize and submit the claim to FDOT associated with the damaged force main and roadway incident at A1A and Camino del Mar Parkway.**
13. **Mr. Mossing to confirm whether newly elected Board members may complete the required oath of office before Election Day and coordinate filing requirements and applicable fees.**
14. **DCDD staff to coordinate with the HOA regarding resident concerns associated with the temporary diesel pump and determine whether adjacent property owners would support reconsideration of the previously proposed enclosure.**

TENTH ORDER OF BUSINESS **Next Scheduled Meeting: November 13, 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. DeGovanni seconded by Mr. Porter with all in favor the meeting was adjourned.

Secretary/Assistant Secretary Chairman/Vice Chairman

B.

- Engineer's Report

Capital Projects and Engineering Studies

Standby, Emergency Pumps – Lift Station (LS) Rehabilitation

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 3.27.26 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 5.14.26 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. Field survey work is complete. WRB Engineering is advancing preliminary design. Partial shipment of the pump equipment package was received.

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

The Board approved a Task Order submitted by CDM Smith in June 2025, in the amount of $250,750, for professional engineering services to prepare final plans, contract and permitting documents, and perform bidding services support for the replacement of the existing water treatment plant RO membrane feed pumps. The project includes selection and implementation of variable frequency drives (VFD) and additional electrical upgrades and modifications to support the pump replacements. The project also includes selecting a pump assembly that can be used interchangeably will all 4 RO skids to promote efficiency and reliability with regards to spare pump assembly and components. Key design considerations discussed were related to pump type selection and evaluation parameters, VFD types and placement options, HVAC considerations for equipment and operations staff, maintenance and operations impact during construction, instrumentation and controls equipment, and schedule.

Staff received 30% Design Phase submittal on 12.11.25. Operation staff attended plant visit for Afton pump option used in similar RO application in Oldsmar, FL on 12.17.25. Afton pump is found to be a desirable option for use at the DCDD plant facilities. Reviewed 30% design report and plans with consultant during meeting on

1.07.26. 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 3.30.26 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 5.10.26 and the final plans review meeting was held on 6.8.26. FDEP provided Engineer and District minor permit review comments.

Bid documents were received and a review meeting was held on 8.25.26. Bid advertised on 9.2.26, a pre-bid meeting and site visit was held on 9.15.26. Bids opened on 10.6.26. Following the Board's approval to award the contract to Petticoat-Schmitt Civil Contractors (PSCC) for $2,669,690, a notice of award letter was sent and purchase orders have been issued to PSCC for construction and CDM Smith for engineering services during construction. The contract is partially executed, with final execution pending agreement on the Notice to Proceed date. A pre-construction meeting is scheduled for 11.19.26, to establish the project start date and coordinate the construction schedule, submittals, and work activities with plant operations.

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.

Operations staff is procuring materials to install coupon racks for the planned 180-day study. Following installation, coupons will be retrieved and analyzed at up to four intervals to measure corrosion rates and help identify potential contributing factors.

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 7.21.26, 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 7.23.26 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.

Repair of the force main was completed by Tomoka Construction on 7.29.26 and the area was restored.

The final incident report was completed and sent to District counsel for review. District counsel has submitted the claim to FDOT.

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.

Following the October Board meeting, District staff held a kickoff meeting with Yellowstone Landscape, executed the landscape services agreement, and issued a purchase order for annual services. Payments will be made monthly upon completion of that month's work. Yellowstone began providing services during the first week of November.

Yellowstone also submitted a quote and conceptual rendering for landscape improvements at the northwest corner of the Hammock Dunes Parkway and Camino del Mar Parkway intersection.

Water / Wastewater / Stormwater / CUP Regulatory Activities

Currently, there are no outstanding regulatory or compliance issues.

C.

FISCAL YEAR 2027 TOLL REVENUES

	REVENUES						VEHICLES TRIPS						$/VEHICLE
MONTH	CASH	BRIDGE PASS	% CASH/ BPASS	TOTAL MONTHLY COLLECTIONS	PREVIOUS YEAR COLLECTIONS	% CHANGE FROM PRIOR YEAR	TOTAL	PREVIOUS YEAR VEHICLES	% CHANGE FROM PRIOR YEAR	CASH	BRIDGE PASS	TURN ARND/ VIOLATION/ EMPLOYEE	
OCTOBER 2026	$ 100,157.00	$ 114,244.50	87.67%	$ 214,401.50	$ 206,319.75	3.92%	184,708	182,353	1.29%	32,698	148,744	3,266	$ 1.160759
NOVEMBER 2026				$ -	$ 200,207.25	-100.00%	0	176,199	-100.00%				
DECEMBER 2026				$ -	$ 210,622.25	-100.00%	0	184,011	-100.00%				
JANUARY 2027				$ -	$ 199,805.00	-100.00%	0	182,502	-100.00%				
FEBRUARY 2027				$ -	$ 201,124.00	-100.00%	0	176,938	-100.00%				
MARCH 2027				$ -	$ 254,553.25	-100.00%	0	214,154	-100.00%				
APRIL 2027				$ -	$ 243,398.75	-100.00%	0	204,323	-100.00%				
MAY 2027				$ -	$ 234,722.50	-100.00%	0	195,603	-100.00%				
JUNE 2027				$ -	$ 236,882.00	-100.00%	0	191,043	-100.00%				
JULY 2027				$ -	$ 249,209.25	-100.00%	0	197,252	-100.00%				
AUGUST 2027				$ -	$ 212,670.25	-100.00%	0	180,344	-100.00%				
SEPTEMBER 2027				$ -	$ 199,750.25	-100.00%	0	174,122	-100.00%				
					$ 2,649,264.50			**2,258,844**					
TOTALS=	**$ 100,157.00**	**$ 114,244.50**		**$ 214,401.50**			**184,708**			**32,698**	**148,744**	**3,266**	
PERCENT OF TOTAL=	**46.7%**	**53.3%**		**Previous YTD=**	**$ 206,319.75**		**Previous YTD=**	**182,353**		**17.7%**	**80.5%**	**1.8%**	
				Increase/Decrease %=	3.92%		**Increase/Decrease %=**	1.29%					
CURRENT FY AVERAGES=	**$ 100,157.00**	**$ 114,244.50**	**87.67%**	**$ 17,866.79**			**15,392**			**32,698**	**148,744**	**3,266**	**$ 1.1608**
12 MONTH PROJECTION=	**$ 1,201,884.00**	**$ 1,370,934.00**		**$ 2,753,038.83**			**2,288,016**			**392,376**	**1,784,928**	**39,192**	
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
FY 27 BUDGETED PROJECTION=	$ 2,725,000												
	12345	=Revised number											

D.

DUNES COMMUNITY DEVELOPMENT DISTRICT

FY 2027 ADDITIONAL BUDGET ITEMS

		FUND CLASSIFICATION						BOARD MEETING	
ITEM	AUTHORIZED EXPENDITURES	GENERAL	BRIDGE	W&S	STORMWATER	TOTAL	CLASSIFICATION	AUTHORIZED/DISCUSSED	NOTES
1	Stormwater Lakes Fish Kill Cleanup				$ 16,747.50	$ 16,747.50	O&M		
2						$ -			
3						$ -			
4						$ -			
	SUB-TOTALS=	**$ -**	**$ -**	**$ -**	**$ 16,747.50**	**$ 16,747.50**			
	UPCOMING ITEMS								
i.						$ -			
ii.						$ -			
						$ -			
	SUB-TOTALS=	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**			
	GRAND TOTAL ALL IDENTIFIED ITEMS=	**$ -**	**$ -**	**$ -**	**$ 16,747.50**	**$ 16,747.50**			
	POTENTIALLY ABSORBABLE WITH EXISTING BUDGET								
A									
B									
	SUB-TOTALS=	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**			

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		$ 134,354.26		9/11/2026	
28	Flow meter replacements (lightning strike) (Well 4, well 3 board, Reclaimed PS)			$ 5,365.00		$ 5,365.00	O&M	9/11/2026	
29	PLC Module and CPU replacements (lightning strike/dirty power)			$ 4,928.00		$ 4,928.00	O&M	9/11/2026	
30	RO Building Project Change order for WTP roll up door beam replacments			$ 18,284.40		$ 18,284.40	Capital	9/11/2026	
31	Stormwater Lakes Fish Kill Cleanup				$11,602.50	$ 11,602.50	O&M	10/9/2026	Total to date
32	Micrologix PLC and Modules/McKim Creed programmer to repair			$ 7,500.00		$ 7,500.00	O&M	10/9/2026	May have been caused by a power interuption 9/28/26
	SUB-TOTALS=	**$ 4,983.60**	**$ 42,050.00**	**$ 384,372.33**	**$ 39,860.85**	**$ 471,266.78**			
	UPCOMING ITEMS								
i.						$ -			
	SUB-TOTALS=	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**			
	GRAND TOTAL ALL IDENTIFIED ITEMS=	**$ 4,983.60**	**$ 42,050.00**	**$ 384,372.33**	**$ 39,860.85**	**$ 471,266.78**			
	POTENTIALLY ABSORBABLE WITH EXISTING BUDGET								
A									
B									
	SUB-TOTALS=	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**			

E.

Dunes

Community Development District

Unaudited Financial Reporting

September 30, 2026

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DUNES COMMUNITY DEVELOPMENT DISTRICT

BALANCE SHEET

September 30, 2026

	General Fund
ASSETS:	
Cash	$6,074
Assessments Receivable	$2,095
Investments-Raymond James	$32,507
Investments-SBA	$35,600
Prepaids	$1,782
TOTAL ASSETS	**$78,058**
LIABILITIES AND FUND BALANCES:	
Liabilities:	
Accounts Payable	$1,750
Due to Other Funds	$2,635
Accrued Wages Payable	$4,939
Accrued Vacation Payout Payable	$740
FICA Payable	$460
401/457 Payable	$480
TOTAL LIABILITIES	**$11,004**
Fund Balances:	
Nonspendable:	
Prepaids	$1,782
Unassigned	$65,272
TOTAL FUND BALANCES	**$67,054**
TOTAL LIABILITIES & FUND BALANCE	**$78,058**

DUNES COMMUNITY DEVELOPMENT DISTRICT

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the Period Ended September 30, 2026

EXPENDITURE CODE	DESCRIPTION	GENERAL FUND BUDGET	PRORATED BUDGET THRU 09/30/26	ACTUAL THRU 09/30/26	VARIANCE
REVENUES:					
001.300.31900.10000	Maintenance Taxes	$464,265	$464,265	$464,519	$254
001.300.36100.11000	Interest Income	$3,482	$3,482	$4,349	$867
TOTAL REVENUES		**$467,747**	**$467,747**	**$468,868**	**$1,121**
EXPENDITURES:					
Administrative					
001.310.51300.11000	Supervisor Fees	$14,000	$14,000	$11,200	$2,800
001.310.51300.21000	FICA Expense	$1,071	$1,071	$857	$214
001.310.51300.31100	Engineering/Software Services	$15,000	$15,000	$7,052	$7,948
001.310.51300.31500	Attorney	$25,000	$25,000	$28,566	($3,566)
001.310.51300.32000	Collection Fees/Payment Discount	$21,000	$21,000	$23,422	($2,422)
001.310.51300.32200	Annual Audit	$3,655	$3,655	$3,485	$170
001.310.51300.34000	Management Fees	$10,627	$10,627	$10,627	$0
001.310.51300.35100	Computer Time	$2,000	$2,000	$2,000	($0)
001.310.51300.40000	Travel Expenses	$1,000	$1,000	$447	$553
001.310.51300.42000	Postage & Express Mail	$5,000	$5,000	$3,795	$1,205
001.310.51300.42500	Printing	$2,500	$2,500	$1,614	$886
001.310.51300.45000	Insurance	$33,659	$33,659	$28,009	$5,650
001.310.51300.48000	Advertising Legal & Other	$2,000	$2,000	$6,351	($4,351)
001.310.51300.49000	Bank Charges	$1,000	$1,000	$420	$580
001.310.51300.49100	Contingencies	$9,000	$9,000	$10,862	($1,862)
001.310.51300.51000	Office Supplies	$2,000	$2,000	$532	$1,468
001.310.51300.54000	Dues, Licenses & Subscriptions	$1,000	$1,000	$195	$805
001.320.53800.12000	Salaries	$127,368	$127,368	$136,724	($9,356)
001.320.53800.12100	Consulting Fees	$1,500	$1,500	$0	$1,500
001.320.53800.21000	FICA Taxes	$11,807	$11,807	$11,746	$61
001.320.53800.22000	Pension Expense	$12,737	$12,737	$15,259	($2,522)
001.320.53800.23000	Health Insurance Benefits	$16,526	$16,526	$20,391	($3,865)
001.320.53800.24000	Workers Comp Insurance	$1,871	$1,871	$2,214	($343)
001.320.53800.64000	Capital Improvements	$35,000	$35,000	$34,153	$847
TOTAL ADMINISTRATIVE		**$356,321**	**$356,321**	**$359,921**	**($3,600)**
General System Maintenance					
001.320.53800.46200	Landscaping	$40,000	$40,000	$26,812	$13,188
001.320.53800.46000	Building Maintenance	$35,000	$35,000	$33,513	$1,487
001.320.53800.46300	Tree & Shrub Removal	$2,500	$2,500	$0	$2,500
001.320.53800.49300	R&R-Equipment	$500	$500	$0	$500
TOTAL GENERAL SYSTEM MAINTENANCE		**$78,000**	**$78,000**	**$60,325**	**$17,675**
TOTAL EXPENDITURES		**$434,321**	**$434,321**	**$420,245**	**$14,075**
Excess (deficiency) of revenues over (under) expenditures		**$33,426**	**$33,426**	**$48,623**	**$15,196**
Other Financing Sources/(Uses)					
001.300.36900.10200	Non-Operating Revenue	($33,426)	($33,426)	$0	$33,426
TOTAL OTHER FINANCING SOURCES/(USES)		**($33,426)**	**($33,426)**	**$0**	**$33,426**
Net change in fund balance		**$0**	**$0**	**$48,623**	**$48,622**
FUND BALANCE - BEGINNING		$0		**$18,431**	
FUND BALANCE - ENDING		**$0**		**$67,054**	

DUNES COMMUNITY DEVELOPMENT DISTRICT

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the Period Ended September 30, 2026

EXPENDITURE CODE	DESCRIPTION	OCTOBER 2025	NOVEMBER 2025	DECEMBER 2025	JANUARY 2026	FEBRUARY 2026	MARCH 2026	APRIL 2026	MAY 2026	JUNE 2026	JULY 2026	AUGUST 2026	SEPTEMBER 2026	TOTAL
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	$228	$464,519
001.300.36100.11000	Interest Income	$155	$105	$125	$198	$216	$664	$624	$630	$531	$475	$370	$256	$4,349
TOTAL REVENUES		**$155**	**$103,040**	**$291,467**	**$28,443**	**$12,234**	**$9,750**	**$12,913**	**$4,515**	**$5,023**	**$475**	**$370**	**$484**	**$468,868**
EXPENDITURES:														
Administrative														
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	$800	$11,200
001.310.51300.21000	FICA Expense	$77	$77	$61	$77	$77	$77	$77	$61	$77	$77	$61	$61	$857
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	($1,867)	$23,422
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	$886	$10,627
001.310.51300.35100	Computer Time	$167	$167	$167	$167	$167	$167	$167	$167	$167	$167	$167	$167	$2,000
001.310.51300.40000	Travel Expenses	$0	$0	$447	$0	$0	$0	$0	$0	$0	$0	$0	$0	$447
001.310.51300.42000	Postage & Express Mail	$281	$289	$300	$338	$348	$251	$344	$390	$353	$249	$342	$309	$3,795
001.310.51300.42500	Printing	$164	$117	$104	$175	$0	$95	$22	$261	$128	$219	$131	$197	$1,614
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	$2,334	$28,009
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	$58	$420
001.310.51300.49100	Contingencies	$823	$725	$725	$745	$786	$786	$786	$932	$640	$969	$1,519	$1,424	$10,862
001.310.51300.51000	Office Supplies	$201	$11	$191	$0	$0	$0	$47	$32	$0	$0	$25	$25	$532
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	$15,521	$136,724
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	$2,689	$11,746
001.320.53800.22000	Pension Expense	$918	$919	$1,175	$916	$927	$941	$2,250	$1,421	$954	$1,250	$2,227	$1,361	$15,259
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	$1,980	$20,391
001.320.53800.24000	Workers Comp Insurance	$533	$178	$178	$178	$178	$261	$178	$178	$178	$178	$0	$0	$2,214
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**	**$32,323**	**$23,705**	**$25,945**	**$359,921**
General System Maintenance														
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	$1,800	$26,812
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	$4,163	$33,513
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**	**$5,963**	**$60,325**
TOTAL EXPENDITURES		**$25,935**	**$41,336**	**$62,641**	**$47,505**	**$26,326**	**$27,878**	**$32,210**	**$32,709**	**$27,183**	**$36,351**	**$28,265**	**$31,907**	**$420,245**
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)**	**($35,876)**	**($27,895)**	**($31,423)**	**$48,623**
Other Financing Sources/(Uses)														
001.300.36900.10200	Non-Operating Revenue	$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)**	**($35,876)**	**($27,895)**	**($31,423)**	**$48,623**

DUNES COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF NET POSITION - PROPRIETARY FUNDS

September 30, 2026

	Water, Sewer and Effluent Reuse Enterprise Fund	Intracoastal Waterway Bridge Enterprise Fund	Stormwater Fee Enterprise Fund	Total
ASSETS:				
Current Assets:				
Cash and Cash Equivalents:				
Cash - Operating Account	$96,051	$237,216	$114,896	$448,164
Cash - On Hand	---	$2,800	---	$2,800
Petty Cash	---	$3,059	---	$3,059
Investments:				
State Board - Surplus Funds	$494,198	$806,026	$469,314	$1,769,537
Raymond James - Enhanced Savings	$2,390,456	$1,732,176	$346,531	$4,469,163
Raymond James - Certificate of Deposit	---	$8,122,852	---	$8,122,852
Raymond James - Money Market Sweep	$625	$0	---	$625
Receivables				
Utility Billing	$548,122	---	---	$548,122
Utility Billing-Unbilled AR	$194,500	---	---	$194,500
FSA Receivable	---	$25,397	---	$25,397
Due from Other Sources (FDOT)	$142,313	---	---	$142,313
Due from Other Funds	$881	$14,590	---	$15,471
Other Current Assets:				
Prepaids	$16,311	$7,142	$1,567	$25,021
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	**$29,595,385**	**$20,987,620**	**$932,309**	**$51,515,314**
LIABILITIES:				
Current Liabilities:				
Accounts Payable	$270,086	$108,666	$18,075	$396,826
Due to Other Funds	$12,630	---	$206	$12,836
Accrued Wages Payable	$50,533	$31,921	$5,037	$87,491
FICA Payable	$4,023	$2,551	$408	$6,982
401/457 Payable	$3,853	$2,119	$483	$6,455
Noncurrent Liabilities:				
Unearned Revenue	---	$35,000	---	$35,000
Prepaid Connection Fees	$597,653	---	---	$597,653
Deferred Toll Revenue	---	$570,920	---	$570,920
TOTAL LIABILITIES	**$938,776**	**$751,176**	**$24,209**	**$1,714,162**
NET POSITION				
Net Invested in Capital Assets	$25,710,928	$10,036,363	$0	$35,747,290
Restricted for Renewal and Replacement	$2,545,681	$9,950,081	$0	$12,495,762
Unrestricted	$400,000	$250,000	$908,100	$1,558,100
TOTAL NET POSITION	**$28,656,609**	**$20,236,444**	**$908,100**	**$49,801,152**

DUNES COMMUNITY DEVELOPMENT DISTRICT

Water and Sewer Fund-Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended September 30, 2026

EXPENDITURE CODE	DESCRIPTION	WATER/SEWER FUND BUDGET	PRORATED BUDGET THRU 09/30/26	ACTUAL THRU 09/30/26	VARIANCE
OPERATING REVENUES:					
041.300.34300.30000	Water Revenue	$1,432,225	$1,432,225	$1,336,361	($95,864)
041.300.34300.50000	Sewer Revenue	$1,194,059	$1,194,059	$1,195,385	$1,326
041.300.34300.76000	Irrigation/Effluent	$2,277,799	$2,277,799	$2,258,709	($19,090)
041.300.34300.10000	Meter Fees	$25,000	$25,000	$47,530	$22,530
041.300.34300.10100	Connection Fees - W, S & I (75 units)	$23,000	$23,000	$35,500	$12,500
041.300.34900.10300	CPC Effluent Agreement	$72,000	$72,000	$0	($72,000)
041.300.34900.10200	Backflow Preventer/Misc.	$2,504	$2,504	$3,668	$1,164
041.300.36900.10000	Misc. Income / Penalty	$20,000	$20,000	$169,442	$149,442
TOTAL OPERATING REVENUES		**$5,046,587**	**$5,046,587**	**$5,046,594**	**$7**
OPERATING EXPENSES					
Administrative					
041.310.51300.31100	Engineering	$50,000	$50,000	$0	$50,000
041.310.51300.31500	Attorney	$10,000	$10,000	$2,288	$7,712
041.310.51300.32200	Annual Audit	$8,170	$8,170	$7,790	$380
041.310.51300.34000	Management Fees	$23,755	$23,755	$23,755	$0
041.310.51300.40000	Travel Expenses	$16,000	$16,000	$12,015	$3,985
041.310.51300.42000	Postage & Express Mail	$4,000	$4,000	$4,661	($661)
041.310.51300.42500	Printing & Mailing Utility Bills	$15,000	$15,000	$13,354	$1,646
041.310.51300.48000	Advertising Legal & Other	$3,000	$3,000	$4,917	($1,917)
041.310.51300.49000	Bank Charges	$1,000	$1,000	$933	$67
041.310.51300.49100	Contingencies	$7,000	$7,000	$6,244	$756
041.310.51300.51000	Office Supplies and Equipment	$13,000	$13,000	$13,963	($963)
041.310.51300.54000	Dues, Licenses & Subscriptions	$15,000	$15,000	$14,097	$903
041.310.51300.54200	Permits Fees WTP & WWTP	$8,000	$8,000	$7,600	$400
041.310.51300.55000	Land Leases & Easement Fees	$14,000	$14,000	$15,265	($1,265)
041.310.53600.12000	Salaries, including Overtime	$1,133,760	$1,133,760	$1,208,907	($75,147)
041.310.53600.12100	Consulting Fees	$1,500	$1,500	$3,000	($1,500)
041.310.53600.21000	FICA Taxes	$104,194	$104,194	$98,555	$5,639
041.310.53600.22000	Pension Plan	$113,376	$113,376	$102,365	$11,011
041.310.53600.23000	Insurance Benefits (Medical)	$147,104	$147,104	$165,680	($18,575)
041.310.53600.24000	Workers Compensation Insurance	$16,653	$16,653	$19,689	($3,036)
041.310.53600.25000	Unemployment Benefits	$500	$500	$0	$500
041.310.53600.32480	Bad Debt Expense	$500	$500	$107	$393
041.310.53600.41000	Telephone	$62,000	$62,000	$55,773	$6,227
041.310.53600.41002	Payment Processing Service	$18,000	$18,000	$20,268	($2,268)
041.310.53600.44000	Equipment Rentals & Leases	$10,000	$10,000	$8,890	$1,110
041.310.53600.45000	Insurance	$185,125	$185,125	$154,049	$31,076
041.310.53600.46100	Repair and Maintenance for Vehicles	$20,000	$20,000	$22,067	($2,067)
041.310.53600.52000	Supplies/Equipment General	$4,000	$4,000	$3,677	$323
041.310.53600.52010	Tools	$20,000	$20,000	$3,975	$16,025
041.310.53600.52055	Uniforms/Supplies/Services	$16,000	$16,000	$19,637	($3,637)
041.310.53600.52100	Fuel for Vehicles	$4,000	$4,000	$13,817	($9,817)
041.310.53600.54100	Training & Travel Expenses	$6,000	$6,000	$4,929	$1,071
TOTAL ADMINISTRATIVE		**$2,050,637**	**$2,050,637**	**$2,032,267**	**$18,370**

DUNES COMMUNITY DEVELOPMENT DISTRICT

Water and Sewer Fund-Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended September 30, 2026

EXPENDITURE CODE	DESCRIPTION	WATER/SEWER FUND BUDGET	PRORATED BUDGET THRU 09/30/26	ACTUAL THRU 09/30/26	VARIANCE
Water System					
041.320.53600.34800	Water Quality Testing	$25,000	$25,000	$27,218	($2,218)
041.320.53600.43000	Electric	$149,000	$149,000	$143,321	$5,679
041.320.53600.43100	Bulk Water Purchases	$20,000	$20,000	$82	$19,918
041.320.53600.44000	Equipment Rentals & Leases	$500	$500	$0	$500
041.320.53600.46000	Plant Maintenance Repair and Equipment	$260,000	$260,000	$269,722	($9,722)
041.320.53600.46050	Distribution System Maintenance Repair and Equip.	$50,000	$50,000	$48,610	$1,390
041.320.53600.52000	Plant Operating Supplies	$23,000	$23,000	$17,148	$5,852
041.320.53600.52200	Chlorine & Other Chemicals	$385,250	$385,250	$371,800	$13,450
041.320.53600.61000	Meters New & Replacement	$60,000	$60,000	$66,977	($6,977)
TOTAL WATER SYSTEM		**$972,750**	**$972,750**	**$944,878**	**$27,872**
Sewer System					
041.330.53600.34800	Water Quality Testing	$28,000	$28,000	$22,273	$5,727
041.330.53600.34900	Sludge Disposal	$190,000	$190,000	$126,581	$63,419
041.330.53600.43000	Electric	$115,000	$115,000	$77,176	$37,824
041.330.53600.44000	Equipment Rentals & Leases	$500	$500	$0	$500
041.330.53600.46000	Plant Maintenance Repair and Equipment	$190,000	$190,000	$219,777	($29,777)
041.330.53600.46050	Collection System Maintenance Repair and Equip.	$25,000	$25,000	$36,783	($11,783)
041.330.53600.46075	Lift Station Repair and Maintenance	$50,000	$50,000	$16,036	$33,964
041.330.53600.52000	Plant Operating Supplies	$12,000	$12,000	$9,126	$2,874
041.330.53600.52200	Chlorine & Other Chemicals	$50,000	$50,000	$56,375	($6,375)
TOTAL SEWER SYSTEM		**$660,500**	**$660,500**	**$564,127**	**$96,373**
Irrigation System					
041.340.53600.34800	Water Quality Testing	$500	$500	$0	$500
041.340.53600.43000	Electric	$70,000	$70,000	$63,357	$6,643
041.340.53600.43300	Effluent (Reclaimed Water) Purchases	$220,000	$220,000	$154,678	$65,322
041.340.53600.44000	Equipment Rentals & Leases	$35,000	$35,000	$28,215	$6,785
041.340.53600.46000	Plant Maintenance Repair and Equipment	$140,000	$140,000	$142,164	($2,164)
041.340.53600.46050	Distribution System Maintenance Repair/Equip.	$30,000	$30,000	$25,339	$4,661
041.340.53600.61000	Meters New & Replacement	$50,000	$50,000	$2,696	$47,304
TOTAL IRRIGATION SYSTEM		**$545,500**	**$545,500**	**$416,449**	**$129,051**
TOTAL OPERATING EXPENSES		**$4,229,387**	**$4,229,387**	**$3,957,721**	**$271,666**
OPERATING INCOME (LOSS)		**$817,200**	**$817,200**	**$1,088,874**	**$271,673**
NON OPERATING REVENUE (EXPENSES)					
041.300.36900.10200	Non Operating Revenue	$437,862	$437,862	$0	($437,862)
041.300.33700.30000	FEMA Funding	$0	$0	$27,020	$27,020
041.300.22300.10000	Connection Fees - W/S	($22,000)	($22,000)	$0	$22,000
041.300.36100.10000	Interest Income	$60,000	$60,000	$89,832	$29,832
041.310.51300.64000	Capital Improvements	($1,293,063)	($1,293,063)	($990,237)	$302,826
TOTAL NON OPERATING REVENUE (EXPENSES)		**($817,200)**	**($817,200)**	**($873,385)**	**($56,184)**
CHANGE IN NET POSITION		**$0**	**$0**	**$215,489**	**$215,489**
TOTAL NET POSITION - BEGINNING		$0		**$28,441,120**	
TOTAL NET POSITION - ENDING		**$0**		**$28,656,609**	

DUNES COMMUNITY DEVELOPMENT DISTRICT

Water and Sewer Fund-Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended September 30, 2026

EXPENDITURE CODE	DESCRIPTION	OCTOBER 2025	NOVEMBER 2025	DECEMBER 2025	JANUARY 2026	FEBRUARY 2026	MARCH 2026	APRIL 2026	MAY 2026	JUNE 2026	JULY 2026	AUGUST 2026	SEPTEMBER 2026	TOTAL
OPERATING REVENUES:														
041.300.34300.30000	Water Revenue	$95,097	$109,221	$110,072	$108,221	$108,901	$105,488	$128,058	$114,704	$114,849	$115,274	$120,729	$105,747	$1,336,361
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	$96,392	$1,195,385
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	$221,360	$2,258,709
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	$3,420	$47,530
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
041.300.34900.10300	CPC Effluent Agreement	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
041.300.34900.10200	Backflow Preventer/Misc.	$393	$0	$262	$131	$131	$655	$393	$0	$262	$786	$262	$393	$3,668
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	$146,775	$169,442
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**	**$574,087**	**$5,046,594**
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	$1,980	$23,755
041.310.51300.40000	Travel Expenses	$800	$800	$1,163	$800	$800	$800	$800	$2,552	$1,100	$800	$800	$800	$12,015
041.310.51300.42000	Postage & Express Mail	$219	$429	$503	$507	$180	$223	$640	$672	$115	$264	$610	$300	$4,661
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	$2,351	$4,917
041.310.51300.49000	Bank Charges	$17	$51	$154	$103	$94	$58	$102	$132	$109	$43	$32	$38	$933
041.310.51300.49100	Contingencies	$155	$349	$470	$972	$242	$90	$496	$619	$297	$366	$1,126	$1,062	$6,244
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	$704	$13,963
041.310.51300.54000	Dues, Licenses & Subscriptions	$1,176	$910	$1,955	$343	$3,205	$148	$1,089	$306	$1,641	$580	$1,437	$1,306	$14,097
041.310.51300.54200	Permits Fees WTP & WWTP	$0	$0	$4,600	$0	$0	$0	$0	$0	$0	$2,000	$0	$1,000	$7,600
041.310.51300.55000	Land Leases & Easement Fees	$0	$0	$0	$0	$0	$0	$0	$0	$50	$0	$0	$15,215	$15,265
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	$140,774	$1,208,907
041.310.53600.12100	Consulting Fees	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,000	$1,000	$1,000	$3,000
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	$18,813	$98,555
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	$10,976	$102,365
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	$16,120	$165,680
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
041.310.53600.32480	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	$5,525	$55,773
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	$1,933	$20,268
041.310.53600.44000	Equipment Rentals & Leases	$631	$643	$611	$601	$1,116	$710	$1,056	$830	$667	$838	$522	$666	$8,890
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	$12,837	$154,049
041.310.53600.46100	Repair and Maintenance for Vehicles	$482	$3,701	$516	$0	$0	$139	$8,789	$3,266	$90	$3,108	$263	$1,713	$22,067
041.310.53600.52000	Supplies/Equipment General	$1,267	$14	$447	$66	$117	$34	$175	$169	$194	$112	$503	$580	$3,677
041.310.53600.52010	Tools	$250	$0	$0	$1,386	$0	$130	$0	$30	$1,821	$45	$284	$29	$3,975
041.310.53600.52055	Uniforms/Supplies/Services	$13,832	$319	$595	$522	$0	$576	$144	$0	$600	$0	$0	$3,050	$19,637
041.310.53600.52100	Fuel for Vehicles	$890	$832	$1,211	$714	$740	$746	$1,429	$1,641	$1,198	$1,199	$1,724	$1,494	$13,817
041.310.53600.54100	Training & Travel Expenses	$0	$0	$412	$300	$0	$250	$1,649	$498	$315	$535	$545	$425	$4,929
TOTAL ADMINISTRATIVE		**$161,257**	**$144,997**	**$149,943**	**$150,857**	**$148,327**	**$147,503**	**$162,942**	**$211,156**	**$168,456**	**$191,439**	**$154,701**	**$240,689**	**$2,032,267**

DUNES COMMUNITY DEVELOPMENT DISTRICT

Water and Sewer Fund-Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended September 30, 2026

EXPENDITURE CODE	DESCRIPTION	OCTOBER 2025	NOVEMBER 2025	DECEMBER 2025	JANUARY 2026	FEBRUARY 2026	MARCH 2026	APRIL 2026	MAY 2026	JUNE 2026	JULY 2026	AUGUST 2026	SEPTEMBER 2026	TOTAL
Water System														
041.320.53600.34800	Water Quality Testing	$1,041	$461	$897	$2,784	$4,080	$6,715	$1,454	$847	$491	$2,448	$491	$5,510	$27,218
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	$11,378	$143,321
041.320.53600.43100	Bulk Water Purchases	$8	$6	$7	$7	$7	$7	$7	$7	$7	$7	$7	$5	$82
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	$7,042	$269,722
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	$16,166	$48,610
041.320.53600.52000	Plant Operating Supplies	$4,185	$4,311	$1,811	$132	$134	$78	$1,308	$188	$1,526	$308	$779	$2,387	$17,148
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	$23,638	$371,800
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**	**$66,127**	**$944,878**
Sewer System														
041.330.53600.34800	Water Quality Testing	$1,353	$1,059	$1,708	$2,976	$1,218	$1,324	$1,220	$3,726	$1,566	$1,982	$2,364	$1,775	$22,273
041.330.53600.34900	Sludge Disposal	$16,956	$0	$0	$22,040	$0	$19,587	$0	$19,052	$0	$24,592	$0	$24,353	$126,581
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	$6,082	$77,176
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	$27,026	$219,777
041.330.53600.46050	Collection System Maintenance Repair and Equi	$0	$4,130	$0	$37	$15,621	$0	$0	$2,756	$5,363	$0	$560	$8,316	$36,783
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	$87	$9,126
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	$11,923	$56,375
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**	**$79,562**	**$564,127**
Irrigation System														
041.340.53600.34800	Water Quality Testing	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
041.340.53600.43000	Electric	$4,488	$5,276	$5,604	$5,249	$0	$10,439	$5,497	$5,508	$5,211	$5,465	$5,555	$5,065	$63,357
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	$3,030	$28,215
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	$11,722	$142,164
041.340.53600.46050	Distribution System Maintenance Repair/Equip.	$0	$4,639	$5,407	$37	$0	$5,313	$556	$0	$5,363	$0	$0	$4,025	$25,339
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**	**$23,842**	**$416,449**
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**	**$163,866**	**$1,088,874**
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**	**$410,220**	**$3,957,721**
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**	**$163,866**	**$1,088,874**
NON OPERATING REVENUE (EXPENSES)														
041.300.36900.10200	Non Operating Revenue	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
041.300.33700.30000	FEMA Funding	$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	$7,889	$89,832
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)	($151,204)	($990,237)
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)**	**($143,315)**	**($873,385)**
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**	**$20,552**	**$215,489**

DUNES COMMUNITY DEVELOPMENT DISTRICT

Bridge Fund - Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended September 30, 2026

EXPENDITURE CODE	DESCRIPTION	BRIDGE FUND BUDGET	PRORATED BUDGET THRU 09/30/26	ACTUAL THRU 09/30/26	VARIANCE
OPERATING REVENUES:					
042.300.34900.10000	Toll Collections/Book Sales	$2,725,000	$2,725,000	$2,703,958	($21,042)
042.300.36900.10000	Miscellaneous Income	$35,000	$35,000	$38,506	$3,506
TOTAL OPERATING REVENUES		**$2,760,000**	**$2,760,000**	**$2,742,465**	**($17,535)**
OPERATING EXPENSES					
Administrative					
042.310.51300.31100	Engineering	$5,000	$5,000	$0	$5,000
042.310.51300.31500	Attorney	$5,000	$5,000	$542	$4,458
042.310.51300.32200	Annual Audit	$6,235	$6,235	$5,945	$290
042.310.51300.34000	Management Fees	$18,129	$18,129	$18,129	($0)
042.310.51300.49000	Bank Charges	$3,000	$3,000	$7,479	($4,479)
042.310.51300.49100	Contingencies	$5,000	$5,000	$2,410	$2,590
TOTAL ADMINISTRATIVE		**$42,364**	**$42,364**	**$34,506**	**$7,858**
Toll Facility					
042.320.54900.12000	Salaries	$839,762	$839,762	$820,972	$18,790
042.320.54900.12100	Consulting Fees	$1,500	$1,500	$0	$1,500
042.320.54900.21000	FICA Taxes	$73,597	$73,597	$69,632	$3,964
042.320.54900.22000	Pension Plan	$60,394	$60,394	$55,306	$5,088
042.320.54900.23000	Insurance Benefits (Medical)	$78,361	$78,361	$85,955	($7,594)
042.320.54900.24000	Workers Compensation Insurance	$8,871	$8,871	$35,488	($26,617)
042.320.54900.34300	Contractual Support	$124,970	$124,970	$125,791	($821)
042.320.54900.34500	Payroll Processing Fee	$40,000	$40,000	$40,911	($911)
042.320.54900.34600	Credit Card Processing Fee	$58,000	$58,000	$91,083	($33,083)
042.320.54900.40000	Travel Expenses	$500	$500	$0	$500
042.320.54900.41000	Telephone	$15,000	$15,000	$16,133	($1,133)
042.320.54900.42500	Printing	$6,000	$6,000	$3,786	$2,214
042.320.54900.43000	Utility Services	$28,000	$28,000	$15,394	$12,606
042.320.54900.45000	Insurance	$168,295	$168,295	$140,044	$28,251
042.320.54900.46000	Repairs & Maintenance	$130,000	$130,000	$88,326	$41,674
042.320.54900.46002	Repairs & Maintenance-Parkway	$200,000	$200,000	$242,830	($42,830)
042.320.54900.46100	DOT mandated Bridge Inspection (Required in 2025)	$0	$0	$0	$0
042.320.54900.51000	Office Supplies	$6,000	$6,000	$4,669	$1,331
042.320.54900.52000	Operating Supplies	$22,000	$22,000	$14,110	$7,890
TOTAL TOLL FACILITY		**$1,861,250**	**$1,861,250**	**$1,850,429**	**$10,820**
TOTAL OPERATING EXPENSES		**$1,903,613**	**$1,903,613**	**$1,884,935**	**$18,679**
OPERATING INCOME (LOSS)		**$856,387**	**$856,387**	**$857,530**	**$1,143**
NON OPERATING REVENUE (EXPENSES)					
042.300.36900.10200	Non Operating Revenue - Capital Expansion	($971,387)	($971,387)	$0	$971,387
042.300.36100.11000	Interest Income	$280,000	$280,000	$268,979	($11,022)
042.320.54900.64000	Capital Improvements	($140,000)	($140,000)	($711,821)	($571,821)
042.310.51300.60002	Parkway Capital Expenditures	($25,000)	($25,000)	$0	$25,000
TOTAL NON OPERATING REVENUE (EXPENSES)		**($856,387)**	**($856,387)**	**($442,842)**	**$413,544**
CHANGE IN NET POSITION		**$0**	**$0**	**$414,688**	**$414,688**
TOTAL NET POSITION - BEGINNING		**$0**		**$19,821,756**	
TOTAL NET POSITION - ENDING		**$0**		**$20,236,444**	

DUNES COMMUNITY DEVELOPMENT DISTRICT

Bridge Fund - Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended September 30, 2026

EXPENDITURE CODE	DESCRIPTION	OCTOBER 2025	NOVEMBER 2025	DECEMBER 2025	JANUARY 2026	FEBRUARY 2026	MARCH 2026	APRIL 2026	MAY 2026	JUNE 2026	JULY 2026	AUGUST 2026	SEPTEMBER 2026	TOTAL
OPERATING REVENUES:														
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	$200,609	$2,703,958
042.300.36900.10000	Miscellaneous Income	$299	$299	$35,327	$1,519	$103	$347	$103	$133	$103	($0)	$104	$169	$38,506
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**	**$200,778**	**$2,742,465**
OPERATING EXPENSES														
Administrative														
042.310.51300.31100	Engineering	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
042.310.51300.31500	Attorney	$0	$0	$0	$0	$0	$0	$0	$0	$0	$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	$1,511	$18,129
042.310.51300.49000	Bank Charges	$484	$626	$582	$591	$537	$605	$781	$692	$604	$679	$714	$585	$7,479
042.310.51300.49100	Contingencies	$109	$149	$318	$315	$57	$211	$150	$183	$0	$0	$858	$60	$2,410
TOTAL ADMINISTRATIVE		**$2,104**	**$2,286**	**$2,556**	**$2,417**	**$2,395**	**$2,327**	**$2,587**	**$3,835**	**$6,029**	**$2,732**	**$3,083**	**$2,156**	**$34,506**
Toll Facility														
042.320.54900.12000	Salaries	$62,615	$67,476	$63,688	$69,906	$63,342	$61,404	$63,885	$89,385	$59,849	$63,176	$61,160	$95,086	$820,972
042.320.54900.12100	Consulting Fees	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
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	$14,551	$69,632
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	$6,236	$55,306
042.320.54900.23000	Insurance Benefits (Medical)	$5,142	$6,887	$6,415	$9,258	$8,080	$8,080	$8,080	$8,080	$7,966	$3,903	$6,871	$7,190	$85,955
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	$79,814	$125,791
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	$3,186	$40,911
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	$7,361	$91,083
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	$1,382	$16,133
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	$1,141	$15,394
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	$11,670	$140,044
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	$7,007	$88,326
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	$18,214	$242,830
042.320.54900.46100	DOT mandated Bridge Inspection (Required in 2025)	$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	$814	$4,669
042.320.54900.52000	Operating Supplies	$2,165	$550	$1,033	$1,426	$1,511	$1,542	$841	$649	$408	$868	$314	$2,804	$14,110
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**	**$256,456**	**$1,850,429**
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**	**$258,611**	**$1,884,935**
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**	**($57,833)**	**$857,530**
NON OPERATING REVENUE (EXPENSES)														
042.300.36900.10200	Non Operating Revenue - Capital Expansion	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
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	($3,746)	$268,979
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
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**	**($3,746)**	**($442,842)**
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**	**($61,579)**	**$414,688**

DUNES COMMUNITY DEVELOPMENT DISTRICT

Stormwater Fee Fund - Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended September 30, 2026

EXPENDITURE CODE	DESCRIPTION	STORMWATER FUND BUDGET	PRORATED BUDGET THRU 09/30/26	ACTUAL THRU 09/30/26	VARIANCE
OPERATING REVENUES:					
043.300.34300.90000	Stormwater Fees	$469,536	$469,536	$475,141	$5,605
043.300.34300.90001	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**	**$472,236**	**$478,094**	**$5,858**
OPERATING EXPENSES					
Administrative					
043.310.51300.31100	Engineering/Software Services	$25,000	$25,000	$2,276	$22,724
043.310.51300.31500	Attorney	$5,000	$5,000	$72	$4,928
043.310.51300.32000	Collection Fees, Uncollectible & Early Payment Discount	$1,000	$1,000	$0	$1,000
043.310.51300.32200	Annual Audit	$3,440	$3,440	$3,280	$160
043.310.51300.34000	Management Fees	$10,002	$10,002	$10,002	$0
043.310.51300.35100	Computer Time	$1,000	$1,000	$0	$1,000
043.310.51300.40000	Travel Expenses	$1,000	$1,000	$363	$637
043.310.51300.42000	Postage & Express Mail	$500	$500	$0	$500
043.310.51300.42500	Printing	$500	$500	$0	$500
043.310.51300.45000	Insurance	$33,659	$33,659	$28,044	$5,615
043.310.51300.48000	Advertising Legal & Other	$1,000	$1,000	$0	$1,000
043.310.51300.49000	Other Current Charges	$600	$600	$386	$214
043.310.51300.49100	Contingencies	$5,000	$5,000	$4,788	$212
043.310.51300.51000	Office Supplies	$1,000	$1,000	$808	$192
043.310.51300.54000	Dues, Licenses & Subscriptions	$1,000	$1,000	$0	$1,000
043.320.53600.12000	Salaries	$110,996	$110,996	$116,654	($5,658)
043.320.53600.12100	Consulting Fees	$1,500	$1,500	$0	$1,500
043.320.53600.21000	FICA Taxes	$10,304	$10,304	$10,055	$249
043.320.53600.22000	Pension Expense	$11,100	$11,100	$14,706	($3,606)
043.320.53600.23000	Health Insurance Benefits	$14,402	$14,402	$17,890	($3,488)
043.320.53600.24000	Workers Comp Insurance	$1,630	$1,630	$1,929	($298)
TOTAL ADMINISTRATIVE		**$239,633**	**$239,633**	**$211,252**	**$28,381**
Stormwater System Maintenance					
043.320.53600.43000	Electric (7 Aerators)	$18,000	$18,000	$15,433	$2,567
043.320.53600.46200	Landscaping	$5,000	$5,000	$0	$5,000
043.320.53600.46500	Lake Maintenance	$70,000	$70,000	$64,728	$5,272
043.320.53600.46700	Storm Drain System Maintenance	$60,000	$60,000	$37,478	$22,522
043.320.53600.49300	Repair and Replacement Equipment	$5,000	$5,000	$15,137	($10,137)
043.320.53600.49200	Repair and Replacement Floating Aerators	$10,000	$10,000	$0	$10,000
043.320.53600.52100	Grass Carp/Fish-Nuisance Removal	$3,000	$3,000	$12,623	($9,623)
043.320.53600.49100	Contingency	$5,000	$5,000	$3,587	$1,413
TOTAL STORMWATER SYSTEM MAINTENANCE		**$176,000**	**$176,000**	**$148,985**	**$27,015**
TOTAL OPERATING EXPENSES		**$415,633**	**$415,633**	**$360,237**	**$55,396**
OPERATING INCOME (LOSS)		**$56,603**	**$56,603**	**$117,857**	**$61,255**
NON OPERATING REVENUE (EXPENSES)					
043.300.36900.10200	Non Operating Revenue - Capital Expansion	($27,671)	($27,671)	$0	$27,671
043.300.36100.10000	Interest Income	$21,068	$21,068	$28,401	$7,332
043.320.53600.64000	Capital Improvements	($50,000)	($50,000)	$0	$50,000
TOTAL NON OPERATING REVENUE (EXPENSES)		**($56,603)**	**($56,603)**	**$28,401**	**$85,003**
CHANGE IN NET POSITION		**$0**	**$0**	**$146,258**	**$146,258**
TOTAL NET POSITION - BEGINNING		**$0**		**$761,842**	
TOTAL NET POSITION - ENDING		**$0**		**$908,100**	

DUNES COMMUNITY DEVELOPMENT DISTRICT

Stormwater Fee Fund - Proprietary Fund

Statement of Revenues, Expenses and Changes in Net Position

For the Period Ended September 30, 2026

EXPENDITURE CODE	DESCRIPTION	OCTOBER 2025	NOVEMBER 2025	DECEMBER 2025	JANUARY 2026	FEBRUARY 2026	MARCH 2026	APRIL 2026	MAY 2026	JUNE 2026	JULY 2026	AUGUST 2026	SEPTEMBER 2026	TOTAL
OPERATING REVENUES:														
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	$39,783	$475,141
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**	**$39,783**	**$478,094**
OPERATING EXPENSES														
Administrative														
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	$834	$10,002
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	$2,334	$28,044
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	$43	$386
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	$13,589	$116,654
043.320.53600.12100	Consulting Fees	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
043.320.53600.21000	FICA Taxes	$601	$544	$561	$652	$656	$671	$630	$956	$701	$970	$721	$2,391	$10,055
043.320.53600.22000	Pension Expense	$856	$856	$1,117	$852	$867	$886	$2,185	$1,320	$947	$1,241	$2,222	$1,358	$14,706
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	$1,765	$17,890
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**	**$22,312**	**$211,252**
Stormwater System Maintenance														
043.320.53600.43000	Electric (7 Aerators)	$572	$1,102	$1,501	$1,211	$1,390	$1,431	$1,381	$1,481	$1,457	$1,457	$1,373	$1,078	$15,433
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	$5,394	$64,728
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	$4,025	$15,137
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	$11,603	$12,623
043.320.53600.49100	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**	**$22,100**	**$148,985**
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**	**$44,412**	**$360,237**
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**	**($4,629)**	**$117,857**
NON OPERATING REVENUE (EXPENSES)														
043.300.36900.10200	Non Operating Revenue - Capital Expansion	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
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	$2,574	$28,401
043.320.53600.64000	Capital Improvements	$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**	**$2,574**	**$28,401**
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**	**($2,055)**	**$146,258**

F.

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
10/07/26	$0.00	$0.00	$0.00	$227.91	$227.91	$227.91	$227.91
10/20/26	$0.00	$0.00	($1,866.66)	$0.00	$1,866.66	$1,866.66	$1,866.66
	$464,291.32	**$16,329.79**	**$7,092.58**	**$227.91**	**$441,096.86**	**$441,096.86**	**$441,096.86**

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

G.

DUNES COMMUNITY DEVELOPMENT DISTRICT

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

Fund	*Check Numbers*	*Amount*
General Fund	7147-7152	$7,886.55
Water and Sewer	22255-22329	$326,234.56
Bridge Fund	9796-9821	$55,830.51
Stormwater Fund	225-228	$9,876.35
Total		***$399,827.97***

*** CHECK DATES 09/01/2026 - 09/30/2026 *** DUNES CDD - GENERAL FUND
BANK F DUNES - GENERAL FUND

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
9/03/26	00315	9/01/26	20724	202609	320	53800-46200				*	1,800.00		
			MAINT SEPTEMBER 2026										
									LAWN ENFORCEMENT AGENCY INC			1,800.00	007147
9/03/26	00280	9/02/26	8920	202609	310	51300-49100				*	146.00		
			WEB MAINT SEPTEMBER 2026										
									VGLOBALTECH			146.00	007148
9/03/26	00141	8/27/26	86061330	202609	320	53800-46000				*	1,276.42		
			SVCS SEPTEMBER 2026										
		8/27/26	86063290	202609	320	53800-46000				*	468.23		
			SVCS SEPTEMBER 2026										
									WM CORPORATE SERVICES INC.			1,744.65	007149
9/10/26	00129	9/03/26	12755	202608	310	51300-31500				*	2,298.00		
			SVCS AUGUST 2026										
									CHIUMENTO LAW PLLC			2,298.00	007150
9/10/26	00109	9/01/26	813	202609	310	51300-34000				*	885.58		
			MGMT FEES SEPTEMBER 2026										
		9/01/26	813	202609	310	51300-35100				*	166.67		
			INFORMATION TECHNOLOGY										
		9/01/26	813	202609	310	51300-51000				*	25.00		
			OFFICE SUPPLIES										
		9/01/26	813	202609	310	51300-42000				*	52.03		
			POSTAGE										
		9/01/26	813	202609	310	51300-42500				*	197.10		
			COPIES										
									GOVERNMENTAL MANAGEMENT SERVICES			1,326.38	007151
9/10/26	00317	8/31/26	00078653	202608	310	51300-48000				*	571.52		
			LEGAL AD#12536181										
									USA TODAY MEDIA CORP			571.52	007152

TOTAL FOR BANK F 7,886.55

TOTAL FOR REGISTER 7,886.55

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
9/03/26	00613	8/31/26	934820 DRINKING WATER	202608	320-53600-34800			*	108.00		
		8/31/26	934821 SPENCERS	202608	330-53600-34800			*	1,070.00		
		8/31/26	934822 WASTEWATER	202608	330-53600-34800			*	1,294.40		
							ADVANCED ENVIRONMENTAL LABORATORIES			2,472.40	022255
9/03/26	00835	8/24/26	5072 SVCS AUGUST 2026	202608	320-53600-46000			*	211.75		
		8/24/26	5072 SVCS AUGUST 2026	202608	330-53600-46000			*	211.75		
		8/24/26	5072 SVCS AUGUST 2026	202608	340-53600-46000			*	211.75		
		8/24/26	5072 SVCS AUGUST 2026	202608	300-13100-10000			*	211.75		
		8/24/26	5072 SVCS AUGUST 2026	202608	320-53800-46000			*	211.75		
		8/24/26	5072 SVCS AUGUST 2026	202608	300-20700-10100			*	211.75-		
							ALL SEASON HOME SOLUTION LLC			847.00	022256
9/03/26	01847	8/27/26	90271872 SVCS JULY 2026	202607	310-51300-64009			*	7,800.00		
							CDM SMITH INC			7,800.00	022257
9/03/26	01714	8/23/26	01558190 SVCS SEPT 2026	202609	310-53600-41000			*	114.99		
							CHARTER COMMUNICATIONS			114.99	022258
9/03/26	00305	8/21/26	22668131 SVCS AUGUST 2026	202608	320-53600-43100			*	2.33		
		8/21/26	22668624 SVCS AUGUST 2026	202608	320-53600-43100			*	2.33		
		8/21/26	22670058 SVCS AUGUST 2026	202608	320-53600-43100			*	2.33		
		8/21/26	22671032 SVCS AUGUST 2026	202608	340-53600-43300			*	23,376.36		
		8/21/26	22674818 SVCS AUGUST 2026	202608	340-53600-43000			*	83.31		
							CITY OF PALM COAST-UTILITY DEPT.			23,466.66	022259
9/03/26	00112	8/25/26	CD986067 RENTAL SEPTEMBER 2026	202609	310-53600-52000			*	14.07		
							CULLIGAN-DAYTONA BEACH			14.07	022260

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
9/03/26	01265	8/31/26	195977	202608	310-53600-44000			*	28.60		
			COPIER LEASE AUGUST 2026								
		8/31/26	195978	202608	310-53600-44000			*	67.54		
			COPIER LEASE AUGUST 2026								
		8/31/26	195979	202608	310-53600-44000			*	218.11		
			COPIER LEASE AUGUST 2026								
		8/31/26	195980	202608	310-53600-44000			*	36.71		
			COPIER LEASE AUGUST 2026								
							DOCUMENT TECHNOLOGIES			350.96	022261
9/03/26	00030	8/26/26	2253367	202608	340-53600-46000			*	4,588.50		
			SUPPLIES								
							FERGUSON WATERWORKS			4,588.50	022262
9/03/26	00013	8/25/26	04682 AU	202608	330-53600-43000			*	126.88		
			SVCS AUGUST 2026								
		8/25/26	49253 AU	202608	330-53600-43000			*	37.97		
			SVCS AUGUST 2026								
		8/25/26	66328 AU	202608	330-53600-43000			*	31.22		
			SVCS AUGUST 2026								
		8/25/26	90108 AU	202608	330-53600-43000			*	31.37		
			SVCS AUGUST 2026								
		8/25/26	90294 AU	202608	330-53600-43000			*	43.69		
			SVCS AUGUST 2026								
		8/25/26	91016 AU	202608	330-53600-43000			*	72.53		
			SVCS AUGUST 2026								
							FLORIDA POWER & LIGHT CO.			343.66	022263
9/03/26	00057	8/25/26	90562969	202608	310-51300-64005			*	479.61		
			SUPPLIES								
		8/25/26	90567259	202608	310-51300-64005			*	2,724.01		
			SUPPLIES								
		8/25/26	90567259	202608	310-51300-64005			*	220.86		
			SUPPLIES								
							GRAINGER			3,424.48	022264
9/03/26	00028	7/28/26	37208	202607	310-53600-52000			*	140.41		
			SUPPLIES								
							HAMMOCK HARDWARE & SUPPLY, INC.			140.41	022265
9/03/26	00372	9/03/26	2026	202609	310-51300-55000			*	15,215.26		
			ANNUAL EASEMENT FEE 2026								
							HAMMOCK DUNES OWNERS ASSOC. INC.			15,215.26	022266
9/03/26	00515	8/31/26	7551550	202608	320-53600-52200			*	5,063.20		
			SUPPLIES								
							HAWKINS,INC.			5,063.20	022267

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
9/03/26	02108	9/01/26	20714	202609	330-53600-46000		*	647.50		
			MAINT SEPTEMEBER 2026							
						LAWN ENFORCEMENT AGENCY INC			647.50	022268
9/03/26	01247	8/31/26	20852514	202609	310-53600-44000		*	171.06		
			COPIER LEASE SEPT 2026							
						LEAF			171.06	022269
9/03/26	01138	8/21/26	84651034	202608	320-53600-52200		*	1,135.78		
			CO2 BULK							
						NUCO2			1,135.78	022270
9/03/26	00688	8/27/26	128819	202608	330-53600-52200		*	742.13		
			SUPPLIES							
		8/27/26	128819	202608	320-53600-52200		*	1,484.27		
			SUPPLIES							
						ODYSSEY MANUFACTURING COMPANY			2,226.40	022271
9/03/26	02158	9/01/26	1019	202609	310-51300-64005		*	14,774.60		
			DISCHARGE TO MANHOLE-POND							
						ONE STOP UTILITIES LLC			14,774.60	022272
9/03/26	01398	8/28/26	26357441	202608	320-53600-34800		*	383.00		
			SVCS AUGUST 2026							
						PACE ANALYTICAL SERVICES, LLC			383.00	022273
9/03/26	00661	8/31/26	PSINV106	202608	310-51300-54000		*	61.43		
			ASSESSMENT BILL FY26-27							
						SUNSHINE STATE ONE CALL OF FLORIDA			61.43	022274
9/03/26	00214	8/25/26	INV01142	202608	320-53600-52000		*	779.33		
			SUPPLIES							
						USA BLUEBOOK			779.33	022275
9/03/26	01804	8/26/26	1147795-	202608	320-53600-46000		*	946.07		
			DIESEL							
		8/26/26	1147795-	202608	330-53600-46000		*	946.08		
			DIESEL							
		8/26/26	1147795-	202608	340-53600-46000		*	946.08		
			DIESEL							
						WALTHALL OIL COMPANY			2,838.23	022276
9/10/26	01177	9/02/26	4669	202609	320-53600-46050		*	4,025.00		
			BREAKER/HAMMER							
		9/02/26	4669	202609	330-53600-46050		*	4,025.00		
			BREAKER/HAMMER							

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	EXPENSED TO... DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		9/02/26	4669 BREAKER/HAMMER	202609	340-53600-46050		*	4,025.00		
		9/02/26	4669 BREAKER/HAMMER	202609	300-20700-10600		*	4,025.00		
		9/02/26	4669 BREAKER/HAMMER	202609	320-53600-49300		*	4,025.00		
		9/02/26	4669 BREAKER/HAMMER	202609	300-13100-10000		*	4,025.00-		
						BEARD EQUIPMENT CO			16,100.00	022277
9/10/26	02159	9/03/26	09032026 REFUND-OVERPAYMENT ON ACC	202609	300-34300-30100		*	989.56		
						JOEL BERENSON			989.56	022278
9/10/26	02160	9/09/26	09092026 REFUND-CRDT BAL CLSD ACCT	202609	300-34300-30000		*	88.05		
						KEVEN AND LUCIA BUBB			88.05	022279
9/10/26	00112	9/08/26	CD741005 SVCS/SUPPLIES-09/08/26	202609	310-53600-52000		*	53.78		
						CULLIGAN-DAYTONA BEACH			53.78	022280
9/10/26	00047	9/08/26	94546225 DELIVERIES THRU 09/03/26	202609	310-51300-42000		*	29.28		
		9/08/26	94546225 DELIVERIES THRU 09/03/26	202609	300-13100-10000		*	257.32		
		9/08/26	94546225 DELIVERIES THRU 09/03/26	202609	310-51300-42000		*	257.32		
		9/08/26	94546225 DELIVERIES THRU 09/03/26	202609	300-20700-10100		*	257.32-		
						FEDEX			286.60	022281
9/10/26	00013	8/28/26	00180 AU SVCS AUGUST 2026	202608	330-53600-43000		*	40.33		
		8/28/26	01669 AU SVCS AUGUST 2026	202608	330-53600-43000		*	90.10		
		8/28/26	06441 AU SVCS AUGUST 2026	202608	330-53600-43000		*	270.65		
		8/28/26	06601 AU SVCS AUGUST 2026	202608	320-53600-43000		*	128.56		
		8/28/26	06618 AU SVCS AUGUST 2026	202608	330-53600-43000		*	66.05		
		8/28/26	06682 AU SVCS AUGUST 2026	202608	330-53600-43000		*	31.48		
		8/28/26	09639 AU SVCS AUGUST 2026	202608	320-53600-43000		*	35.87		

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		8/28/26	09681	202608	330-53600-43000			*	94.52		
			SVCS AUGUST 2026								
		8/28/26	10476	202608	330-53600-43000			*	33.21		
			SVCS AUGUST 2026								
		8/28/26	13564	202608	340-53600-43000			*	30.80		
			SVCS AUGUST 2026								
		8/28/26	31053	202608	330-53600-43000			*	35.16		
			SVCS AUGUST 2026								
		8/28/26	35422	202608	340-53600-43000			*	5,440.95		
			SVCS AUGUST 2026								
		8/28/26	38339	202608	320-53600-43000			*	11,816.84		
			SVCS AUGUST 2026								
		8/28/26	41474	202608	330-53600-43000			*	36.64		
			SVCS AUGUST 2026								
		8/28/26	54287	202608	330-53600-43000			*	1,848.19		
			SVCS AUGUST 2026								
		8/28/26	54554	202608	330-53600-43000			*	32.50		
			SVCS AUGUST 2026								
		8/28/26	64405	202608	330-53600-43000			*	34.69		
			SVCS AUGUST 2026								
		8/28/26	80187	202608	330-53600-43000			*	34.28		
			SVCS AUGUST 2026								
		8/28/26	83014	202608	330-53600-43000			*	58.25		
			SVCS AUGUST 2026								
		8/28/26	89460	202608	330-53600-43000			*	3,453.92		
			SVCS AUGUST 2026								
		8/28/26	94444	202608	330-53600-43000			*	47.33		
			SVCS AUGUST 2026								
							FLORIDA POWER & LIGHT CO.			23,660.32	022283
9/10/26	00382	9/01/26	816	202609	310-51300-34000			*	1,979.58		
			MGMT FEES SEPTEMBER 2026								
							GOVERNMENTAL MANAGEMENT SERVICES			1,979.58	022284
9/10/26	00057	8/31/26	90624589	202608	310-51300-64005			*	658.83		
			SUPPLIES								
		9/02/26	90669997	202609	320-53600-52000			*	378.77		
			SUPPLIES								
							GRAINGER			1,037.60	022285
9/10/26	00328	8/27/26	93544592	202608	320-53600-46000			*	2,342.88		
			SUPPLIES								
							GRAYBAR ELECTRIC COMPANY INC			2,342.88	022286
9/10/26	00123	9/02/26	15152943	202609	330-53600-46000			*	5,537.00		
			SUPPLIES								

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		9/02/26	15152943	202609	340-53600-46000			*	5,537.00		
			SUPPLIES								
							HACH COMPANY			11,074.00	022287
9/10/26	00515	9/07/26	7557861	202609	320-53600-52200			*	2,795.10		
			SUPPLIES								
							HAWKINS,INC.			2,795.10	022288
9/10/26	02161	9/09/26	09092026	202609	300-34300-30000			*	66.54		
			REFUND-CRDT BAL CLSD ACCT								
							GREGORY KULIK			66.54	022289
9/10/26	02162	9/09/26	09092026	202609	300-34300-30100			*	17.61		
			REFUND-CLSD ACCT								
							JOHN AND ANGELA NICKELS			17.61	022290
9/10/26	01138	8/31/26	84734931	202608	320-53600-52200			*	989.98		
			CO2 BULK								
							NUCO2			989.98	022291
9/10/26	00688	9/03/26	129520	202609	330-53600-52200			*	849.47		
			SUPPLIES								
		9/03/26	129520	202609	320-53600-52200			*	1,698.93		
			SUPPLIES								
							ODYSSEY MANUFACTURING COMPANY			2,548.40	022292
9/10/26	02163	9/09/26	09092026	202609	300-34300-30000			*	260.27		
			REFUND-CRDT BAL CLSD ACCT								
							JAMES SOMMERS			260.27	022293
9/10/26	01767	8/28/26	50399652	202609	310-53600-44000			*	170.00		
			COPIER LEASE SEPT 2026								
							WELLS FARGO VENDOR FIN SVCS LLC			170.00	022294
9/17/26	01195	9/15/26	17166	202609	300-15500-10000			*	100.00		
			SVCS OCTOBER 2026								
							ANSWER ALL ANSWERING SERVICE			100.00	022295
9/17/26	00355	9/01/26	28728975	202609	310-53600-41000			*	523.53		
			SVCS SEPT 2026								
							AT&T MOBILITY			523.53	022296
9/17/26	01177	9/04/26	2356708	202609	310-53600-46100			*	1,712.51		
			SERVICE CALL FOR BACKHOE								
							BEARD EQUIPMENT CO			1,712.51	022297

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	YRMO	...EXPENSED TO... DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
9/17/26	00592	9/16/26	09162026	202609	310-51300-54200				*	1,000.00		
			PERMIT FEE-REVERSE OSMOSI									
								DEPARTMENT OF ENVIRONMENTAL			1,000.00	022298
9/17/26	00047	9/15/26	94638162	202609	310-51300-42000				*	147.90		
			DELIVERIES THRU 09/10/26									
								FEDEX			147.90	022299
9/17/26	00030	9/08/26	2252505	202609	330-53600-46050				*	440.97		
			SUPPLIES									
								FERGUSON WATERWORKS			440.97	022300
9/17/26	00515	9/14/26	7564483	202609	320-53600-52200				*	4,402.04		
			SUPPLIES									
		9/15/26	7566409	202609	320-53600-52200				*	50.00		
			SUPPLIES									
								HAWKINS,INC.			4,452.04	022301
9/17/26	01380	8/31/26	317120	202607	310-51300-42500				*	1,168.86		
			SVCS JULY 2026									
								INFOSEND INC			1,168.86	022302
9/17/26	00688	9/10/26	130223	202609	330-53600-52200				*	740.29		
			SUPPLIES									
		9/10/26	130223	202609	320-53600-52200				*	1,480.59		
			SUPPLIES									
								ODYSSEY MANUFACTURING COMPANY			2,220.88	022303
9/17/26	02057	9/16/26	09162026	202609	300-15500-10000				*	539.85		
			REIMB-STEELTOE BOOTS FY27									
								DONALD SCHELLHAMMER			539.85	022304
9/17/26	02011	8/25/26	60723716	202608	310-51300-51000				*	26.38		
			SUPPLIES									
		8/25/26	60723716	202608	310-51300-51000				*	167.19		
			SUPPLIES									
		8/25/26	60723716	202608	310-51300-51000				*	128.00		
			SUPPLIES									
		8/25/26	60723716	202608	310-51300-51000				*	79.96		
			SUPPLIES									
		8/25/26	60723716	202608	310-51300-51000				*	61.89		
			SUPPLIES									
		8/25/26	60723716	202608	310-51300-51000				*	12.26		
			SUPPLIES									
		8/25/26	60723716	202608	310-51300-51000				*	168.23		
			SUPPLIES									

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
		8/25/26	60723716 SUPPLIES	202608	310-51300-51000				*	50.97		
		8/25/26	60723716 SUPPLIES	202608	310-51300-51000				*	33.98		
		8/25/26	60723716 SUPPLIES	202608	310-51300-51000				*	68.62		
		8/25/26	60723716 SUPPLIES	202608	310-51300-51000				*	103.74		
		8/25/26	60723716 SUPPLIES	202608	310-51300-51000				*	128.68		
		8/25/26	60723716 SUPPLIES	202608	310-51300-51000				*	42.38		
		8/25/26	60723716 SUPPLIES	202608	310-51300-51000				*	12.78		
								STAPLES			1,085.06	022306
9/17/26	02118	9/15/26	4424810 ANNU EXT INSPEC #40722877	202609	330-53600-46000				*	1,451.00		
								SUMMIT FIRE AND SECURITY LLC			1,451.00	022307
9/17/26	00407	9/14/26	SRV-1055 SVCS SEPT 2026 FUEL GUAGE	202609	320-53600-46000				*	768.00		
								THOMPSON PUMP & MANUFACTURING CO.			768.00	022308
9/17/26	01804	9/07/26	1152513- DIESEL	202609	320-53600-46000				*	942.50		
		9/07/26	1152513- DIESEL	202609	330-53600-46000				*	942.50		
		9/07/26	1152513- DIESEL	202609	340-53600-46000				*	942.50		
								WALTHALL OIL COMPANY			2,827.50	022309
9/24/26	00988	9/11/26	01821302 SVCS SEPT 2026	202609	310-53600-41000				*	835.73		
								AT&T			835.73	022310
9/24/26	00453	10/01/26	OCTOBER CELLPHONE ALLOWANCE 10/26	202609	300-15500-10000				*	100.00		
								CORY BRILL			100.00	022311
9/24/26	01703	4/07/26	2445 SVCS 04/26 PO#261951	202604	330-53600-46000				*	8,989.00		
								CL2 SOLUTIONS LLC			8,989.00	022312
9/24/26	00030	9/22/26	2236076 SUPPLIES	202609	320-53600-52000				*	118.57		
								FERGUSON WATERWORKS			118.57	022313

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
9/24/26	00309	9/18/26	96735 SUPPLIES	202609	330	53600-52200				*	8,700.00		
		9/22/26	96738 TREATMENT 09/17/26	202609	340	53600-46000				*	490.00		
									FUTURE HORIZONS, INC.			9,190.00	022314
9/24/26	00057	9/17/26	90838720 SUPPLIES	202609	310	53600-52000				*	184.16		
									GRAINGER			184.16	022315
9/24/26	00298	8/20/26	4371461 SUPPLIES	202608	310	53600-52010				*	73.87		
		8/24/26	294641 SUPPLIES	202608	310	53600-52010				*	47.14		
		8/25/26	9031446 SUPPLIES	202608	310	53600-52010				*	138.68		
		8/28/26	6022537 SUPPLIES	202608	310	53600-52010				*	24.29		
		9/14/26	9023082 SUPPLIES	202609	310	53600-52010				*	42.68		
		9/14/26	9180282 CREDIT	202609	310	53600-52010				*	13.74-		
									HOME DEPOT CREDIT SERVICES			312.92	022316
9/24/26	00876	9/14/26	265546 SVCS THRU 08/22/2026	202608	320	53600-46000				*	936.78		
		9/14/26	265546 SVCS THRU 08/22/2026	202608	330	53600-46000				*	936.78		
		9/14/26	265546 SVCS THRU 08/22/2026	202608	340	53600-46000				*	936.78		
									MCKIM & CREED INC			2,810.34	022317
9/24/26	01689	10/01/26	OCTOBER CELLPHONE ALLOWANCE 10/26	202609	300	15500-10000				*	100.00		
									EARL A.NASH			100.00	022318
9/24/26	01138	9/10/26	84776434 CO2 BULK	202609	320	53600-52200				*	1,811.32		
									NUCO2			1,811.32	022319
9/24/26	00688	9/17/26	131018 SUPPLIES	202609	330	53600-52200				*	504.77		
		9/17/26	131018 SUPPLIES	202609	320	53600-52200				*	1,009.55		
									ODYSSEY MANUFACTURING COMPANY			1,514.32	022320

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
9/24/26	02148	10/01/26	OCTOBER VEHICLE ALLOWANCE OCT2026	202609	300-15500-10000				*	300.00		
								JIM OVERTON			300.00	022321
9/24/26	02164	9/23/26	09232026 REFUND-CRDT BAL CLSD ACCT	202609	300-34300-30000				*	76.51		
								BRYAN PAWELA			76.51	022322
9/24/26	01171	10/01/26	OCTOBER VEHICLE ALLOWANCE OCT2026	202609	300-15500-10000				*	500.00		
								GREGORY L. PEUGH			500.00	022323
9/24/26	02147	9/30/26	SEPT 202 CONSULTANT FEES SEPT 2026	202609	310-53600-12100				*	1,000.00		
								DAVID PONITZ			1,000.00	022324
9/24/26	02165	9/23/26	09232026 REUND-CLSD ACCT	202609	300-34300-30100				*	35.22		
								SANDPIPER NV LLC			35.22	022325
9/24/26	02166	9/23/26	09232026 REIMB-ANODE PULL	202609	320-53600-46050				*	150.00		
								CHARLES SWINBUM			150.00	022326
9/24/26	00404	8/10/26	4489 REPAIRS-FOREMAIN DAMAGE	202608	310-51300-64007				*	118,459.26		
								TOMOKA CONSTRUCTION SERVICES, INC.			118,459.26	022327
9/24/26	00862	9/14/26	40151862 RENAL 08/25/26-09/21/26	202609	340-53600-44000				*	3,029.92		
								XYLEM DEWATERING SOLUTIONS, INC.			3,029.92	022328
9/24/26	00372	9/23/26	092326 BI-ANNUAL CONNECTION FEE	202609	300-22300-10000				*	7,000.00		
		9/23/26	092326 BI-ANNUAL CONNECTION FEE	202609	300-36900-10000				*	40.00-		
								HAMMOCK DUNES OWNERS ASSOC. INC.			6,960.00	022329

TOTAL FOR BANK D 326,234.56

TOTAL FOR REGISTER 326,234.56

*** CHECK NOS. 009796-009821 DUNES CDD - BRIDGE FUND
BANK E DUNES - BRIDGE

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
9/03/26	00255	9/01/26	13170	202609	320-54900-46000				*	85.00		
			PEST CONTROL SVCS SEPT 26									
								ABOVE THE REST PEST CONTROL			85.00	009796
9/03/26	00252	8/24/26	5073	202608	320-54900-46000				*	644.25		
			SVCS AUGUST 2026									
								ALL SEASON HOME SOLUTION LLC			644.25	009797
9/03/26	00384	9/01/26	1DYRCJLM	202608	320-54900-46002				*	60.97-		
			CREDIT									
		9/01/26	1QTN6LL7	202608	320-54900-46002				*	53.98		
			SUPPLIES AUGUST 2026									
		9/01/26	1QTN6LL7	202608	320-54900-46000				*	39.19		
			SUPPLIES AUGUST 2026									
		9/01/26	1QTN6LL7	202608	320-54900-51000				*	572.03		
			SUPPLIES AUGUST 2026									
		9/01/26	1QTN6LL7	202608	320-54900-52000				*	98.45		
			SUPPLIES AUGUST 2026									
		9/01/26	1QTN6LL7	202608	300-13100-10000				*	503.10		
			SUPPLIES AUGUST 2026									
		9/01/26	1QTN6LL7	202608	310-51300-51000				*	361.73		
			SUPPLIES AUGUST 2026									
		9/01/26	1QTN6LL7	202608	330-53600-52000				*	141.37		
			SUPPLIES AUGUST 2026									
		9/01/26	1QTN6LL7	202608	300-20700-10000				*	503.10-		
			SUPPLIES AUGUST 2026									
		9/01/26	17TFNWTD	202608	320-54900-52000				*	215.99		
			SUPPLIES AUGUST 2026									
								AMAZON CAPITAL SERVICES			1,421.77	009798
9/03/26	00420	9/01/26	INV16377	202609	320-54900-41000				*	243.47		
			SVCS SEPTEMBER 2026									
		9/01/26	INV16377	202609	300-13100-10000				*	299.00		
			SVCS SEPTEMBER 2026									
		9/01/26	INV16377	202609	310-53600-41000				*	299.00		
			SVCS SEPTEMBER 2026									
		9/01/26	INV16377	202609	300-20700-10000				*	299.00-		
			SVCS SEPTEMBER 2026									
								BIGLEAF NETWORKS INC/AVIDBANK			542.47	009799
9/03/26	00132	8/21/26	22667829	202608	320-54900-34300				*	1,309.95		
			SVCS AUGUST 2026									
								CITY OF PALM COAST-UTILITY DEPT.			1,309.95	009800
9/03/26	00101	8/25/26	CD985506	202609	320-54900-52000				*	71.50		
			RENTAL SEPT 2026									
								CULLIGAN-DAYTONA BEACH			71.50	009801

*** CHECK NOS. 009796-009821 DUNES CDD - BRIDGE FUND
BANK E DUNES - BRIDGE

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
9/03/26	00353	8/31/26	195981	202608	320-54900-34300			*	108.84		
			COPIER LEASE AUGUST 2026								
							DOCUMENT TECHNOLOGIES			108.84	009802
9/03/26	00014	8/27/26	02998 AU	202608	320-54900-43000			*	244.78		
			SVCS AUGUST 2026								
		8/27/26	04979 AU	202608	320-54900-43000			*	109.86		
			SVCS AUGUST 2026								
		8/27/26	05950 AU	202608	320-54900-43000			*	749.89		
			SVCS AUGUST 2026								
							FLORIDA POWER & LIGHT CO.			1,104.53	009803
9/03/26	00418	9/01/26	20722	202609	320-54900-46002			*	7,997.00		
			MAINT SEPTEMBER 2026								
		9/01/26	20725	202609	320-54900-46000			*	1,100.00		
			MAINT SEPTEMBER 2026								
							LAWN ENFORCEMENT AGENCY INC			9,097.00	009804
9/03/26	00417	8/28/26	20829058	202609	320-54900-34300			*	167.85		
			COPIER LEASE SEPT 2026								
							LEAF			167.85	009805
9/03/26	00340	9/01/26	25694	202608	320-54900-34300			*	1,787.70		
			PROACTIVE IT SVCS 08/2026								
		9/01/26	25694	202608	300-13100-10000			*	1,700.40		
			PROACTIVE IT SVCS 08/2026								
		9/01/26	25694	202608	300-13100-10100			*	50.00		
			PROACTIVE IT SVCS 08/2026								
		9/01/26	25694	202608	310-51300-49100			*	50.00		
			PROACTIVE IT SVCS 08/2026								
		9/01/26	25694	202608	300-20700-10000			*	50.00-		
			PROACTIVE IT SVCS 08/2026								
		9/01/26	25694	202608	310-53600-41000			*	1,700.40		
			PROACTIVE IT SVCS 08/2026								
		9/01/26	25694	202608	300-20700-10000			*	1,700.40-		
			PROACTIVE IT SVCS 08/2026								
							MPOWER DATA SOLUTIONS			3,538.10	009806
9/03/26	00061	8/27/26	86061870	202609	320-54900-46000			*	925.44		
			SVCS SEPTEMBER 2026								
							WM CORPORATE SERVICES, INC.			925.44	009807
9/10/26	00385	9/02/26	I61263	202609	320-54900-46000			*	375.00		
			SVCS SEPT 2026 WO#52987								
							ARCTIC BREEZE AIR CONDITIONING &			375.00	009808

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
9/10/26	00396	9/01/26	11365540	202609	320	54900	41000			*	385.70		
			SVCS SEPTEMBER 2026										
									CHARTER COMMUNICATIONS			385.70	009809
9/10/26	00014	8/28/26	07438 AU	202608	320	54900	46002			*	37.25		
			SVCS AUGUST 2026										
		8/28/26	25021 AU	202608	320	54900	46002			*	42.51		
			SVCS AUGUST 2026										
		8/28/26	56431 AU	202608	320	54900	46002			*	39.52		
			SVCS AUGUST 2026										
		8/28/26	84435 AU	202608	320	54900	46002			*	38.29		
			SVCS AUGUST 2026										
									FLORIDA POWER & LIGHT CO.			157.57	009810
9/10/26	00145	9/01/26	815	202609	310	51300	34000			*	1,510.75		
			MGMT FEES SEPTEMBER 2026										
									GOVERNMENTAL MANAGEMENT SERVICES			1,510.75	009811
9/10/26	00318	8/31/26	FL095695	202608	320	54900	46000			*	675.00		
			MECHANICAL SWEEPING-BRDGS										
		8/31/26	FL095695	202608	320	54900	46002			*	300.00		
			MECHANICAL SWEEPING-PRKWY										
									USA SERVICES OF FLORIDA, INC.			975.00	009812
9/17/26	00375	9/03/26	06440630	202609	320	54900	41000			*	393.53		
			SVCS SEPT 2026										
									CHARTER COMMUNICATIONS			393.53	009813
9/17/26	00418	5/29/26	17615	202605	320	54900	46002			*	675.00		
			TREE REMOVAL 05/29/29										
									LAWN ENFORCEMENT AGENCY INC			675.00	009814
9/17/26	00372	9/03/26	26-1170	202609	320	54900	46002			*	560.00		
			SIGNS PO#262079										
									PALM COAST SIGNS INC			560.00	009815
9/17/26	00154	9/08/26	89328693	202609	300	13100	10000			*	12,427.24		
			INS OCTOBER 2026										
		9/08/26	89328693	202609	300	13100	10100			*	1,577.69		
			INS OCTOBER 2026										
		9/08/26	89328693	202609	300	15500	10000			*	6,170.01		
			INS OCTOBER 2026										
		9/08/26	89328693	202609	300	13100	10300			*	1,376.51		
			INS OCTOBER 2026										
		9/08/26	89328693	202609	300	15500	10000			*	1,577.69		
			INS OCTOBER 2026										

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		9/08/26	89328693 INS OCTOBER 2026	202609	300-20700-10000			*	1,577.69-		
		9/08/26	89328693 INS OCTOBER 2026	202609	300-15500-10000			*	12,427.24		
		9/08/26	89328693 INS OCTOBER 2026	202609	300-20700-10000			*	12,427.24-		
		9/08/26	89328693 INS OCTOBER 2026	202609	300-15500-10000			*	1,376.51		
		9/08/26	89328693 INS OCTOBER 2026	202609	300-20700-10000			*	1,376.51-		
							UNITED HEALTHCARE			21,551.45	009816
9/24/26	00206	9/17/26	105976 SVCS SEPT 2026	202609	320-54900-46000			*	510.00		
							A & A LOCK, INC.			510.00	009817
9/24/26	00410	9/11/26	37862902 SVCS AUGUST 2026	202608	320-54900-34300			*	744.59		
							ACC BUSINESS			744.59	009818
9/24/26	00382	9/19/26	4859 SEP PURCHASES THRU 09/19/26	202609	310-51300-49100			*	598.12		
		9/19/26	4859 SEP PURCHASES THRU 09/19/26	202609	300-20700-10000			*	598.12-		
		9/19/26	4859 SEP PURCHASES THRU 09/19/26	202609	320-54900-34300			*	264.08		
		9/19/26	4859 SEP PURCHASES THRU 09/19/26	202609	320-54900-46000			*	819.98		
		9/19/26	4859 SEP PURCHASES THRU 09/19/26	202609	320-54900-52000			*	406.64		
		9/19/26	4859 SEP PURCHASES THRU 09/19/26	202609	300-13100-10100			*	598.12		
		9/19/26	4859 SEP PURCHASES THRU 09/19/26	202609	300-13100-10000			*	3,274.59		
		9/19/26	4859 SEP PURCHASES THRU 09/19/26	202609	310-51300-49100			*	362.57		
		9/19/26	4859 SEP PURCHASES THRU 09/19/26	202609	310-51300-48000			*	1,395.81		
		9/19/26	4859 SEP PURCHASES THRU 09/19/26	202609	310-53600-52055			*	972.61		
		9/19/26	4859 SEP PURCHASES THRU 09/19/26	202609	310-51300-54000			*	74.89		
		9/19/26	4859 SEP PURCHASES THRU 09/19/26	202609	310-53600-54100			*	425.00		
		9/19/26	4859 SEP PURCHASES THRU 09/19/26	202609	330-53600-46000			*	43.71		

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		9/19/26	4859 SEP PURCHASES THRU 09/19/26	202609	300-20700-10000		*	3,274.59-		
						CHASE CARD SERVICES			5,363.41	009819
9/24/26	00367	9/20/26	96794591 INS OCTOBER 2026	202609	300-13100-10000		*	1,183.87		
		9/20/26	96794591 INS OCTOBER 2026	202609	300-13100-10100		*	94.16		
		9/20/26	96794591 INS OCTOBER 2026	202609	300-15500-10000		*	335.06		
		9/20/26	96794591 INS OCTOBER 2026	202609	300-13100-10300		*	90.23		
		9/20/26	96794591 INS OCTOBER 2026	202609	300-15500-10000		*	94.16		
		9/20/26	96794591 INS OCTOBER 2026	202609	300-20700-10000		*	94.16-		
		9/20/26	96794591 INS OCTOBER 2026	202609	300-15500-10000		*	1,183.87		
		9/20/26	96794591 INS OCTOBER 2026	202609	300-20700-10000		*	1,183.87-		
		9/20/26	96794591 INS OCTOBER 2026	202609	300-15500-10000		*	90.23		
		9/20/26	96794591 INS OCTOBER 2026	202609	300-20700-10000		*	90.23-		
						HUMANA HEALTH PLAN INC			1,703.32	009820
9/24/26	00395	9/17/26	11692811 INS OCTOBER 2026	202609	300-13100-10000		*	1,060.51		
		9/17/26	11692811 INS OCTOBER 2026	202609	300-13100-10100		*	110.58		
		9/17/26	11692811 INS OCTOBER 2026	202609	300-13100-10300		*	100.66		
		9/17/26	11692811 INS OCTOBER 2026	202609	300-15500-10000		*	636.74		
		9/17/26	11692811 INS OCTOBER 2026	202609	300-15500-10000		*	110.58		
		9/17/26	11692811 INS OCTOBER 2026	202609	300-20700-10000		*	110.58-		
		9/17/26	11692811 INS OCTOBER 2026	202609	300-15500-10000		*	1,060.51		
		9/17/26	11692811 INS OCTOBER 2026	202609	300-20700-10000		*	1,060.51-		
		9/17/26	11692811 INS OCTOBER 2026	202609	300-15500-10000		*	100.66		
		9/17/26	11692811 INS OCTOBER 2026	202609	300-20700-10000		*	100.66-		
						PRINCIPAL LIFE INSURANCE COMPANY			1,908.49	009821
						TOTAL FOR BANK E		55,830.51		

*** CHECK DATES 09/01/2026 - 09/30/2026 *** DUNES CDD - STORMWATER FUND
BANK S DUNES-STORMWATER FND

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
9/03/26	00004	8/31/26	96396	202608	320	53600-46500				*	5,394.00		
			AQUATIC WEED CNTRL AUG 26										
									FUTURE HORIZONS INC			5,394.00	000225
9/10/26	00005	8/28/26	00560 AU	202608	320	53600-43000				*	260.64		
			SVCS AUGUST 2026										
		8/28/26	03229 AU	202608	320	53600-43000				*	306.56		
			SVCS AUGUST 2026										
		8/28/26	22538 AU	202608	320	53600-43000				*	204.74		
			SVCS AUGUST 2026										
		8/28/26	74516 AU	202608	320	53600-43000				*	570.11		
			SVCS AUGUST 2026										
		8/28/26	844228 A	202608	320	53600-43000				*	30.80		
			SVCS AUGUST 2026										
									FLORIDA POWER & LIGHT CO			1,372.85	000226
9/10/26	00003	9/01/26	814	202609	310	51300-34000				*	833.50		
			MGMT FEES SEPTEMBER 2026										
									GOVERNMENTAL MANAGEMENT SERVICES			833.50	000227
9/24/26	00007	9/23/26	90273721	202608	310	51300-31100				*	2,276.00		
			STORMWATER ASSET MGMT ASS										
									CDM SMITH INC			2,276.00	000228

TOTAL FOR BANK S 9,876.35

TOTAL FOR REGISTER 9,876.35