

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
ADOPTED BUDGET
FISCAL YEAR 2016
UPDATED AUGUST 24, 2015**

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
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**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
GENERAL FUND 001/101 COMBINED BUDGET - PELICAN LANDING
FISCAL YEAR 2016**

	Fiscal Year 2015			Total Revenues & Expenditures	Proposed Budget FY 2016	% Change Projected '15 Proposed '16
	Adopted Budget FY 2015	Actual through 3/31/15	Projected through 9/30/15			
REVENUES						
Assessment levy: on-roll - gross	\$ 1,993,663				\$ 1,993,277	
Allowable discounts (3%)*	(59,810)				(59,798)	
Assessment levy: on-roll - net	1,933,853	\$ 1,843,262	\$ 90,599	\$ 1,933,861	1,933,479	0%
Interest	3,000	428	2,574	3,002	1,500	-50%
Miscellaneous	10,000	36,006	10,000	46,006	10,000	-78%
Total revenues	1,946,853	1,879,696	103,173	1,982,869	1,944,979	-2%
EXPENDITURES						
Professional fees						
Supervisors	19,377	7,750	11,627	19,377	19,377	0%
Engineering	18,750	23,944	20,000	43,944	18,750	-57%
Legal	9,000	2,039	4,000	6,039	7,500	24%
Audit	18,000	-	18,000	18,000	18,000	0%
Management	42,000	21,000	21,000	42,000	42,000	0%
Accounting & payroll	16,799	8,399	8,400	16,799	16,799	0%
Computer services	5,040	3,446	1,594	5,040	5,040	0%
Assessment roll preparation	8,476	8,476	-	8,476	8,476	0%
Telephone	950	475	475	950	950	0%
Postage & reproduction	1,988	727	750	1,477	1,350	-9%
Printing and binding	4,918	2,459	2,459	4,918	4,918	0%
Legal Notices and Communications	5,625	482	2,000	2,482	2,250	-9%
Office supplies	300	52	100	152	150	-1%
Subscriptions and memberships	263	262	-	262	263	0%
Insurance	20,076	19,120	-	19,120	20,076	5%
Miscellaneous (bank fees)	6,750	2,923	3,827	6,750	6,750	0%
Total professional fees	178,312	101,554	94,233	195,786	172,649	-12%
Field management						
Other contractual	37,799	18,899	18,900	37,799	37,799	0%
Total field management	37,799	18,899	18,900	37,799	37,799	0%
Water management services						
NPDES program	8,862	665	8,197	8,862	8,862	0%
Other contractual services: Lakes (BS)	118,156	15,151	103,005	118,156	126,595	7%
Other contractual services: wetlands	19,433	59,516	-	59,516	19,433	-67%
Other contractual services: Lakes (BC)	35,845	2,245	33,600	35,845	35,845	0%
Other contractual services: testing/research	-	7,455	4,000	11,455	-	-100%
Other contractual services: culverts/drains	12,660	9,624	3,036	12,660	12,660	0%
Other contractual services: lake health	15,825	-	-	-	15,825	N/A
Aquascaping	31,650	215	31,435	31,650	31,650	0%
Capital outlay	9,495	7,425	2,070	9,495	9,495	0%
Repairs and Maintenance (Aerators)	6,330	3,187	3,143	6,330	6,330	0%
Total water management	258,256	105,483	188,486	293,969	266,695	-9%

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
GENERAL FUND 001/101 COMBINED BUDGET - PELICAN LANDING
FISCAL YEAR 2016**

	Fiscal Year 2015			Total Revenues & Expenditures	Proposed Budget FY 2016	% Change Projected '15 Proposed '16
	Adopted Budget FY 2015	Actual through 3/31/15	Projected through 9/30/15			
EXPENDITURES AND OTHER USES (continued)						
Street lighting						
Contractual Services	15,000	-	10,000	10,000	15,000	50%
Electricity	45,000	22,136	22,864	45,000	45,000	0%
Equipment	17,500	22,959	3,500	26,459	17,500	-34%
Total street lighting	<u>77,500</u>	<u>45,095</u>	<u>36,364</u>	<u>81,459</u>	<u>77,500</u>	-5%
Landscape services						
Supervisor	98,487	45,447	53,040	98,487	98,487	0%
Personnel services	800,000	387,612	412,388	800,000	800,000	0%
Capital outlay	47,000	22,789	15,000	37,789	45,000	19%
Fuel	35,000	10,692	15,000	25,692	30,000	17%
Repairs and maintenance (parts)	32,500	17,326	15,174	32,500	32,500	0%
Insurance	13,812	13,395	-	13,395	14,065	5%
Minor operating equipment	15,000	2,795	10,000	12,795	15,000	17%
Horticulture dumpster	22,000	9,075	10,000	19,075	22,000	15%
Miscellaneous equipment	-	1,512	-	1,512	-	-100%
Employee uniforms	12,000	6,816	7,000	13,816	14,000	1%
Chemicals	55,000	32,102	22,898	55,000	55,000	0%
Flower program	65,000	21,110	43,890	65,000	65,000	0%
Mulch program	65,000	46,437	18,563	65,000	65,000	0%
Plant replacement program	65,000	29,402	35,598	65,000	65,000	0%
Other contractual - tree trimming	10,000	9,440	-	9,440	12,660	34%
Fountain maintenance	10,000	1,340	5,000	6,340	10,000	58%
Office operations	20,000	11,893	8,107	20,000	20,000	0%
Monument maintenance	7,500	54	7,446	7,500	7,500	0%
Total landscape services	<u>1,373,299</u>	<u>671,921</u>	<u>676,420</u>	<u>1,348,341</u>	<u>1,371,212</u>	2%
Roadway services						
Personnel	11,974	1,726	10,248	11,974	7,580	-37%
Fuel	3,000	1,131	1,869	3,000	1,899	-37%
Repairs and maintenance - parts	5,000	6,208	2,500	8,708	3,165	-64%
Insurance	47	27	20	47	30	-36%
Total roadway services	<u>20,021</u>	<u>9,092</u>	<u>14,637</u>	<u>23,729</u>	<u>12,674</u>	-47%

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
GENERAL FUND 001/101 COMBINED BUDGET - PELICAN LANDING
FISCAL YEAR 2016**

	Fiscal Year 2015			Total Revenues & Expenditures	Proposed Budget FY 2016	% Change Projected '15 Proposed '16
	Adopted Budget FY 2015	Actual through 3/31/15	Projected through 9/30/15			
EXPENDITURES (continued)						
Parks & recreation						
Utilities	3,750	2,271	2,300	4,571	4,600	1%
Operating supplies	1,000	-	1,000	1,000	1,000	0%
Total parks and recreation	<u>4,750</u>	<u>2,271</u>	<u>3,300</u>	<u>5,571</u>	<u>5,600</u>	1%
Other fees & charges						
Property appraiser	4,195	3,435	760	4,195	3,600	-14%
Tax collector	5,558	4,741	817	5,558	5,400	-3%
Total other fees & charges	<u>9,753</u>	<u>8,176</u>	<u>1,577</u>	<u>9,753</u>	<u>9,000</u>	-8%
Total expenditures	<u>1,959,690</u>	<u>962,491</u>	<u>1,033,917</u>	<u>1,996,407</u>	<u>1,953,129</u>	-2%
Excess/(deficiency) of revenues over/(under) expenditures	(12,837)	917,205	(930,744)	(13,538)	(8,150)	
Fund balance - beginning (unaudited)	374,404	381,799	1,299,004	381,799	368,261	
Fund balance - ending (projected)	<u>\$ 361,567</u>	<u>\$ 1,299,004</u>	<u>\$ 368,260</u>	<u>\$ 368,261</u>	<u>\$ 360,111</u>	

*The tax collector allows for a 4% discount; however, the District has elected to budget for 3% as 4% has not been realized historically. As

Description	Total Units	Assessment Summary		Total Revenue
		2015	2016	
Common & Administration	232.57	\$ 248.09	\$ 235.45	\$ 54,758.61
Full Assessment	4,295.37	451.30	451.30	1,938,500.48
	<u>4,527.94</u>			<u>1,993,259.09</u>

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
GENERAL FUND 001/101 COMBINED BUDGET - PELICAN LANDING
DEFINITIONS OF EXPENDITURES**

EXPENDITURES

Professional fees

Supervisors	\$	19,377
<p>Statutorily set at \$200 (plus applicable taxes) for each meeting of the Board of Supervisors not to exceed \$4,800 for each fiscal year. The Districts anticipate 12 meetings in fiscal year 2014.</p>		
Engineering		18,750
<p>Barraco and Associates, Inc., provides a broad array of civil engineering and survey services as requested by the Districts, to assist in crafting solutions with sustainability for the long term interest of the Community - recognizing the needs of government, the environment and maintenance of the District's facilities.</p>		
Legal		7,500
<p>Daniel H. Cox, PA., provides on-going general counsel and legal representation. Attorneys attend the noticed Board meetings in order to anticipate and deal with possible legal issues as they may arise and to respond to questions. In this capacity, as local government lawyers, realize that this type of local government is very limited in its scope - providing infrastructure and service to development.</p>		
Audit		18,000
<p>The Districts are required by Florida State Statute to undertake an independent examination of its books, records and accounting procedures on an annual basis. The Districts currently have an agreement with Grau & Associates to perform these services through the Fiscal Year 2012 audit.</p>		
Management		42,000
<p>Wrathell, Hunt and Associates, LLC, specializes in managing community development districts in the State of Florida by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all governmental requirements of the Districts, develop financing programs, administer the issuance of tax exempt bond financings, and finally operate and maintain the assets of the community.</p>		
Accounting & payroll		16,799
<p>Wrathell, Hunt and Associates, LLC, prepares all financial work related to the Districts' funds (general, debt service, capital projects, etc.). This includes monthly financials, the annual budget and various other items.</p>		
Computer services		5,040
<p>Wrathell, Hunt and Associates, LLC, provides maintenance of the Districts' financial records, which includes accounts payable and profit & loss statements.</p>		
Assessment roll preparation		8,476
<p>The Districts contract with AJC Associates Inc., for this service, which includes preparing, maintaining and transmitting the annual lien roll with annual special assessment amounts for capital and operating and maintenance assessments.</p>		
Telephone		950
<p>Telephone and fax machine.</p>		
Postage & reproduction		1,350
<p>Mailing of agenda packages, overnight deliveries, correspondence, etc.</p>		
Printing and binding		4,918
<p>Letterhead, envelopes, copies, etc.</p>		
Legal Notices and Communications		2,250
<p>The Districts advertise in The News Press for monthly meetings, special meetings, public hearings, bidding, etc. and an electronic newsletter beginning in FY 2013.</p>		

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
GENERAL FUND 001/101 COMBINED BUDGET - PELICAN LANDING
DEFINITIONS OF EXPENDITURES**

Expenditures (Continued)

Office supplies	150
Accounting and administrative supplies.	
Subscriptions and memberships	263
Annual fee paid to the Florida Department of Economic Opportunity.	
Insurance	20,076
The Districts carry public officials and general liability insurance with policies written by Florida Municipal Insurance Trust. The limit of liability is set at \$1,000,000 for general liability (\$2,000,000 general aggregate) and \$1,000,000 for public officials liability.	
Miscellaneous (bank fees)	6,750
Bank charges and other miscellaneous expenses incurred during the year.	
Field management	
Other Contractual	37,799
As part of the consulting manager's contract, the Districts retain the services of a field manager. The field manager is responsible for the day-to-day field operations. These responsibilities include, but are not limited to, preparing and bidding of services and commodities, contract administration, hiring and maintaining qualified personnel, preparation of and implementation of operating schedules and policies, ensuring compliance with all operating permits, prepare and implement field operating budgets, provide information/education to public regarding District programs and attends Board meetings. This service is provided by Wrathell, Hunt and Associates, LLC.	
Water management services	
NPDES program	8,862
As mandated by the Federal Environmental Protection Agency and the Florida State Department of Environmental Protection, the District must participate in the National Pollutant Discharge Elimination System (NPDES). The purpose of the program is to improve stormwater quality through new facility design review, construction activity monitoring, periodic facility review and inspections, public education and sediment control.	
Other Contractual Services	
The Districts contract with licensed and qualified contractors to provide lake and wetland maintenance services. The District's have completed lake water quality testing and research project and will be implementing recommendations that were offered as a result of the year long review and final analysis. Additionally, the Districts have accepted the responsibility for operating and maintaining the communities culverts and drains that are a part of the primary roadway systems and amenity parking lots.	
Other contractual services: Lakes (BS)	126,595
Other contractual services: wetlands	19,433
Other contractual services: Lakes (BC)	35,845
Other contractual services: culverts/drains	12,660
Other contractual services: lake health	15,825
Aquascaping	31,650
Planting of aquatic and wetland plants to ensure the integrity of the storm water management systems.	
Capital outlay	9,495
Purchase and installation of additional aeration systems.	
Repairs and Maintenance (Aerators)	6,330
Unforeseen costs that may be incurred.	

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
GENERAL FUND 001/101 COMBINED BUDGET - PELICAN LANDING
DEFINITIONS OF EXPENDITURES**

Expenditures (continued)

Street lighting

Contractual Services 15,000

The Districts contract with a licensed and insured Electrician to service their street, landscape and signage lighting repair needs.

Electricity 45,000

The Districts are charged monthly per Florida Power & Light's streetlight schedule s-1 for streetlight electric and metered usage for signage and landscape lighting.

Equipment 17,500

Costs related with replacement bulbs, fuses, ballasts, photo cells and fixtures.

Landscape services

Supervisor 98,487

Includes salary, taxes and benefits for the Districts' maintenance supervisor and irrigation manager.

Personnel services 800,000

Includes salary, taxes and benefits for the Districts' in-house landscape maintenance crew.

Capital outlay 45,000

Department related purchase of vehicles and equipment. For Fiscal Year 2015, the Districts anticipate new additional equipment needs including 2- replacement mowers, a replacement utility cart and replacement of 1- truck.

Fuel 30,000

Cost of fuel for vehicles and equipment used by the Districts.

Repairs and maintenance (parts) 32,500

Parts replacement for vehicles and equipment.

Insurance 14,065

Insurance costs for automobiles, property and workers' compensation.

Minor operating equipment 15,000

Costs associated with small equipment purchases.

Horticulture dumpster 22,000

Costs associated with the disposal of the Districts' horticulture debris that accumulates during pruning operations.

Employee uniforms 14,000

Costs associated with employee uniforms.

Chemicals 55,000

Landscape maintenance requires the use of chemicals for the control of unwanted weeds, insects and diseases, as well as fertilizers, to promote the growth and health of landscape materials within the common areas and rights-of way.

Flower program 65,000

The Districts' flower program consists of replacing flowers within certain landscape and signage areas three (3) times a year.

Mulch program 65,000

The Districts' mulch program is intended to provide aesthetic value while at the same time providing a barrier to hold moisture, protect plant roots and deter unwanted weed growth in the landscape planting beds.

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
GENERAL FUND 001/101 COMBINED BUDGET - PELICAN LANDING
DEFINITIONS OF EXPENDITURES**

Expenditures (continued)	
Plant replacement program	65,000
Replacement and renovation of landscape material.	
Other contractual - tree trimming	12,660
Tree trimming of approximately 400 trees within the Districts' common areas and parks.	
Fountain maintenance	10,000
Cost of maintaining the entry feature.	
Office operations	20,000
Office supplies and maintenance for the field office.	
Monument maintenance	7,500
Annual cost of pressure washing and painting the monument. This includes the monuments and brick pavers at the central fountain.	
Roadway services	7,580
Personnel	
Includes salary, taxes and benefits for the Districts' street sweeper.	
Fuel	1,899
Fuel costs for vehicles and equipment.	
Repairs and maintenance - parts	3,165
Parts replacement for vehicles and equipment.	
Insurance	30
Insurance costs for automobiles that relate to this department.	
Parks & Recreation	
Utilities	4,600
These expenditures relate to water/sewer and electrical expense for Central Park, which includes a water feature and two (2) floating fountains.	
Operating supplies	1,000
These expenditures include costs related to central park and miscellaneous supplies and part replacement used during the daily activities of the department.	
Other fees & charges	
Property appraiser	3,600
The property appraiser charges \$1.00 per parcel.	
Tax collector	5,400
The tax collector charges \$1.50 per parcel.	
Total expenditures	\$ 1,953,129

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 001 BUDGET
FISCAL YEAR 2016**

	Fiscal Year 2015			Total Revenues & Expenditures	Proposed Budget FY 2016	% Change Projected '15 Proposed '16
	Adopted Budget FY 2015	Actual through 3/31/15	Projected through 9/30/15			
REVENUES						
Assessment levy: on-roll - gross	\$ 1,596,841				\$ 1,597,609	
Allowable discounts (3%)*	(47,905)				(47,928)	
Assessment levy: on-roll - net	1,548,936	\$ 1,479,708	\$ 69,228	\$ 1,548,936	1,549,681	0%
Interest	2,422	369	2,053	2,422	1,211	-50%
Miscellaneous	8,072	34,300	8,097	42,397	8,072	-81%
Total revenues	1,559,430	1,514,377	79,378	1,593,755	1,558,964	-2%
EXPENDITURES						
Professional fees						
Supervisors**	9,689	3,875	5,814	9,689	9,689	0%
Engineering	15,174	19,378	16,194	35,572	15,182	-57%
Legal	7,284	1,650	3,239	4,889	6,073	24%
Audit**	9,000	-	9,000	9,000	9,000	0%
Management	33,991	16,989	17,004	33,993	34,007	0%
Accounting & payroll	13,595	6,795	6,801	13,596	13,602	0%
Computer services	4,079	2,788	1,291	4,079	4,081	0%
Assessment roll preparation	6,860	6,860	-	6,860	6,863	0%
Telephone	769	384	385	769	769	0%
Postage & reproduction	1,609	588	607	1,195	1,093	-9%
Printing and binding	3,980	1,989	1,991	3,980	3,982	0%
Legal Notices and Communications	4,552	390	1,619	2,009	1,822	-9%
Office supplies	243	42	81	123	121	-2%
Subscriptions and memberships	213	212	-	212	213	0%
Insurance**	10,038	9,560	-	9,560	10,038	5%
Miscellaneous (bank fees)	5,463	2,319	3,099	5,418	5,465	1%
Total professional fees	126,539	73,819	67,125	140,944	122,000	-13%
Field management						
Other contractual	30,591	15,290	15,303	30,593	30,606	0%
Total field management	30,591	15,290	15,303	30,593	30,606	0%
Water management services						
NPDES program	7,172	538	6,637	7,175	7,176	0%
Other contractual services: Lakes (BS)	95,624	12,262	83,403	95,665	102,504	7%
Other contractual services: wetlands	15,727	48,153	-	48,153	15,735	-67%
Other contractual services: Lakes (BC)	29,009	1,813	27,206	29,019	29,024	0%
Other contractual services: testing/research	-	6,033	3,239	9,272	-	-100%
Other contractual services: culverts/drains	10,246	7,789	2,458	10,247	10,251	0%
Other contractual services: lake health	12,807	-	-	-	12,814	N/A
Aquascaping	25,614	174	25,453	25,627	25,627	0%
Capital outlay	7,684	6,009	1,676	7,685	7,688	0%
Repairs and Maintenance (Aerators)	5,123	2,579	2,545	5,124	5,125	0%
Total water management	209,006	85,350	152,617	237,967	215,944	-9%

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 001 BUDGET
FISCAL YEAR 2016**

	Fiscal Year 2015			Total Revenues & Expenditures	Proposed Budget FY 2016	% Change Projected '15 Proposed '16
	Adopted Budget FY 2015	Actual through 3/31/15	Projected through 9/30/15			
EXPENDITURES (continued)						
Street lighting						
Personnel services	12,140	-	8,097	8,097	12,146	50%
Electricity	36,419	17,914	18,513	36,427	36,437	0%
Equipment	14,163	19,315	2,834	22,149	14,170	-36%
Total street lighting	<u>62,722</u>	<u>37,229</u>	<u>29,444</u>	<u>66,673</u>	<u>62,753</u>	-6%
Landscape services						
Supervisor	79,706	36,615	42,946	79,561	79,745	0%
Personnel services	647,440	313,734	333,911	647,645	647,760	0%
Capital Outlay	38,037	18,443	12,146	30,589	36,437	19%
Rental & leases	-	2,172	(2,173)	-	-	N/A
Fuel	28,326	8,653	12,146	20,799	24,291	17%
Repairs and maintenance (parts)	26,302	14,022	12,286	26,308	26,315	0%
Insurance	11,178	10,854	-	10,854	11,388	5%
Minor operating equipment	12,140	2,262	8,097	10,359	12,146	17%
Horticulture dumpster	17,805	7,344	8,097	15,441	17,813	15%
Miscellaneous equipment	-	1,224	-	1,224	-	-100%
Employee uniforms	9,712	5,516	5,668	11,184	11,336	1%
Chemicals	44,512	25,980	18,541	44,521	44,534	0%
Flower program	52,605	17,084	35,538	52,622	52,631	0%
Mulch program	52,605	37,581	15,030	52,611	52,631	0%
Plant replacement program	52,605	23,795	28,824	52,619	52,631	0%
Other contractual - tree trimming	8,093	7,640	-	7,640	10,251	34%
Fountain maintenance	8,093	1,128	4,049	5,177	8,097	56%
Office operations	16,186	8,890	6,564	15,454	16,194	5%
Monument maintenance	6,070	-	6,029	6,029	6,073	1%
Total landscape services	<u>1,111,415</u>	<u>542,937</u>	<u>547,699</u>	<u>1,090,637</u>	<u>1,110,273</u>	2%
Roadway services						
Personnel	9,691	1,396	8,298	9,694	6,138	-37%
Fuel	2,428	915	1,513	2,428	1,538	-37%
Repairs and maintenance - parts	4,047	5,024	2,024	7,048	2,563	-64%
Insurance	38	22	16	38	24	-37%
Total roadway services	<u>16,204</u>	<u>7,357</u>	<u>11,851</u>	<u>19,208</u>	<u>10,263</u>	-47%

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 001 BUDGET
FISCAL YEAR 2016**

	Fiscal Year 2015			Total Revenues & Expenditures	Proposed Budget FY 2016	% Change Projected '15 Proposed '16
	Adopted Budget FY 2015	Actual through 3/31/15	Projected through 9/30/15			
EXPENDITURES (continued)						
Parks & recreation						
Utilities	3,450	2,092	1,862	3,954	4,324	9%
Operating supplies	920	-	810	810	940	16%
Total parks and recreation	<u>4,370</u>	<u>2,092</u>	<u>2,672</u>	<u>4,764</u>	<u>5,264</u>	10%
Other fees & charges						
Property appraiser	3,859	3,160	615	3,775	3,384	-10%
Tax collector	5,113	4,362	662	5,024	5,076	1%
Total other fees & charges	<u>8,972</u>	<u>7,522</u>	<u>1,277</u>	<u>8,799</u>	<u>8,460</u>	-4%
Total expenditures	<u>1,569,819</u>	<u>771,596</u>	<u>827,988</u>	<u>1,599,585</u>	<u>1,565,563</u>	-2%
Excess/(deficiency) of revenues over/(under) expenditures	(10,389)	742,781	(748,610)	(5,830)	(6,599)	
Fund balance - beginning (unaudited)	301,167	327,352	1,070,133	327,352	321,522	
Fund balance - ending (projected)	<u>\$ 290,778</u>	<u>\$ 1,070,133</u>	<u>\$ 321,523</u>	<u>\$ 321,522</u>	<u>\$ 314,923</u>	

*The tax collector allows for a 4% discount; however, the District has elected to budget for 3% as 4% has not been realized historically. As

**These items are cost shared 75/25 between the general funds and the enterprise funds. The 75% is then split 50/50 between the

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 101 BUDGET
FISCAL YEAR 2016**

	Fiscal Year 2015			Total Revenues & Expenditures	Proposed Budget FY 2016	% Change Projected '15 Proposed '16
	Adopted Budget FY 2015	Actual through 3/31/15	Projected through 9/30/15			
REVENUES						
Assessment levy: on-roll - gross	\$ 396,830				\$ 395,684	
Allowable discounts (3%)*	(11,905)				(11,871)	
Assessment levy: on-roll - net	384,925	\$ 363,554	\$ 21,371	\$ 384,925	383,813	0%
Interest	580	59	521	580	291	-50%
Miscellaneous	1,928	1,706	1,903	3,609	1,928	-47%
Total revenues	387,433	365,319	23,795	389,114	386,032	-1%
EXPENDITURES						
Professional fees						
Supervisors**	9,689	3,875	5,814	9,689	9,689	0%
Engineering	3,576	4,566	3,806	8,372	3,568	-57%
Legal	1,716	389	761	1,150	1,427	24%
Audit**	9,000	-	9,000	9,000	9,000	0%
Management	8,009	4,011	3,996	8,007	7,993	0%
Accounting & payroll	3,204	1,604	1,599	3,203	3,197	0%
Computer services	961	658	303	961	959	0%
Assessment roll preparation	1,616	1,616	-	1,616	1,613	0%
Telephone	181	91	90	181	181	0%
Postage & reproduction	379	139	143	282	257	-9%
Printing and binding	938	470	468	938	936	0%
Legal Notices and Communications	1,073	92	381	473	428	-10%
Office supplies	57	10	19	29	29	0%
Subscriptions and memberships	50	50	-	50	50	0%
Insurance**	10,038	9,560	-	9,560	10,038	5%
Miscellaneous (bank fees)	1,287	604	728	1,332	1,285	-4%
Total professional fees	51,774	27,735	27,108	54,843	50,650	-8%
Field management						
Other contractual	7,208	3,609	3,597	7,206	7,193	0%
Total field management	7,208	3,609	3,597	7,206	7,193	0%
Water management services						
NPDES program	1,690	127	1,560	1,687	1,686	0%
Other contractual services: Lakes (BS)	22,532	2,889	19,602	22,491	24,091	7%
Other contractual services: wetlands	3,706	11,363	-	11,363	3,698	-67%
Other contractual services: Lakes (BC)	6,836	432	6,394	6,826	6,821	0%
Other contractual services: testing/research	-	1,422	761	2,183	-	-100%
Other contractual services: culverts/drains	2,414	1,835	578	2,413	2,409	0%
Other contractual services: lake health	3,018	-	-	-	3,011	N/A
Aquascaping	6,036	41	5,982	6,023	6,023	0%
Capital outlay	1,811	1,416	394	1,810	1,807	0%
Repairs and Maintenance (Aerators)	1,207	608	598	1,206	1,205	0%
Total water management	49,250	20,133	35,869	56,002	50,751	-9%

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 101 BUDGET
FISCAL YEAR 2016**

	Fiscal Year 2015			Total Revenues & Expenditures	Proposed Budget FY 2016	% Change Projected '15 Proposed '16
	Adopted Budget FY 2015	Actual through 3/31/15	Projected through 9/30/15			
EXPENDITURES (continued)						
Street lighting						
Personnel services	2,861	-	1,903	1,903	2,855	50%
Electricity	8,582	4,222	4,351	8,573	8,564	0%
Equipment	3,337	3,644	666	4,310	3,330	-23%
Total street lighting	<u>14,780</u>	<u>7,866</u>	<u>6,920</u>	<u>14,786</u>	<u>14,749</u>	0%
Landscape services						
Supervisor	18,781	8,832	10,094	18,926	18,742	-1%
Personnel services	152,560	73,878	78,477	152,355	152,240	0%
Capital outlay	8,963	4,346	2,855	7,201	8,564	19%
Rentals & leases	-	512	(511)	-	-	N/A
Fuel	6,675	2,039	2,855	4,894	5,709	17%
Repairs and maintenance (parts)	6,198	3,304	2,888	6,192	6,185	0%
Insurance	2,634	2,541	-	2,541	2,677	5%
Minor operating equipment	2,861	533	1,903	2,436	2,855	17%
Horticulture dumpster	4,195	1,731	1,903	3,634	4,187	15%
Miscellaneous equipment	-	288	-	288	-	-100%
Employee uniforms	2,288	1,300	1,332	2,632	2,664	1%
Chemicals	10,489	6,122	4,357	10,479	10,467	0%
Flower program	12,396	4,026	8,352	12,378	12,370	0%
Mulch program	12,396	8,856	3,533	12,389	12,370	0%
Plant replacement program	12,396	5,607	6,774	12,381	12,370	0%
Other contractual - tree trimming	1,907	1,800	-	1,800	2,409	34%
Fountain maintenance	1,907	212	952	1,164	1,903	63%
Office operations	3,814	3,003	1,543	4,546	3,806	-16%
Monument maintenance	1,430	54	1,417	1,471	1,427	-3%
Total landscape services	<u>261,890</u>	<u>128,984</u>	<u>128,724</u>	<u>257,707</u>	<u>260,945</u>	1%
Roadway services						
Personnel	2,283	330	1,950	2,280	1,442	-37%
Fuel	572	216	356	572	361	-37%
Repairs and maintenance - parts	954	1,184	476	1,660	602	-64%
Insurance	9	5	4	9	6	-33%
Total roadway services	<u>3,818</u>	<u>1,735</u>	<u>2,786</u>	<u>4,521</u>	<u>2,411</u>	-47%

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 101 BUDGET
FISCAL YEAR 2016**

	Fiscal Year 2015			Total Revenues & Expenditures	Proposed Budget FY 2016	% Change Projected '15 Proposed '16
	Adopted Budget FY 2015	Actual through 3/31/15	Projected through 9/30/15			
EXPENDITURES (continued)						
Parks & recreation						
Utilities	300	179	438	617	276	-55%
Operating supplies	80	-	190	190	60	-68%
Total parks and recreation	<u>380</u>	<u>179</u>	<u>628</u>	<u>807</u>	<u>336</u>	<u>-58%</u>
Other fees & charges						
Property appraiser	336	275	145	420	216	-49%
Tax collector	445	379	155	534	324	-39%
Total other fees & charges	<u>781</u>	<u>654</u>	<u>300</u>	<u>954</u>	<u>540</u>	<u>-43%</u>
Total expenditures	<u>389,881</u>	<u>190,895</u>	<u>205,932</u>	<u>396,826</u>	<u>387,575</u>	<u>-2%</u>
Excess/(deficiency) of revenues over/(under) expenditures	(2,448)	174,424	(182,137)	(7,712)	(1,543)	
Fund balance - beginning (unaudited)	73,233	54,447	228,871	54,447	46,735	
Fund balance - ending (projected)	<u>\$ 70,785</u>	<u>\$ 228,871</u>	<u>\$ 46,734</u>	<u>\$ 46,735</u>	<u>\$ 45,192</u>	

*The tax collector allows for a 4% discount; however, the District has elected to budget for 3% as 4% has not been realized historically. As

**These items are cost shared 75/25 between the general funds and the enterprise funds. The 75% is then split 50/50 between the

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
GENERAL FUND 002 - THE COLONY BUDGET
FISCAL YEAR 2016**

	Fiscal Year 2015			Total Revenues & Expenditures	Proposed Budget FY 2016	% Change Projected '15 Proposed '16
	Adopted Budget FY 2015	Actual through 3/31/15	Projected through 9/30/15			
REVENUES						
Assessment levy: on-roll - gross	\$ 607,806				\$ 603,507	
Allowable discounts (3%)*	(18,234)				(18,105)	
Assessment levy: on-roll - net	589,572	\$561,573	\$ 27,999	\$ 589,572	585,402	-1%
Interest	500	2,232	1,500	3,732	500	-87%
Total revenues	590,072	563,805	29,499	593,304	585,902	-1%
EXPENDITURES						
Professional fees						
Accounting & payroll	9,196	4,598	4,598	9,196	9,380	2%
Computer services	3,344	1,672	1,672	3,344	3,411	2%
Assessment roll preparation	1,150	1,150	-	1,150	1,150	0%
Field management	13,932	6,966	6,966	13,932	14,211	2%
Total professional fees	27,622	14,386	13,236	27,622	28,152	2%
Street lighting						
Contractual services - lightpoles	4,500	-	4,500	4,500	4,500	0%
Total street lighting	4,500	-	4,500	4,500	4,500	0%
Landscape services						
Personnel services	293,000	121,276	150,000	271,276	280,000	3%
Rentals & leases	25,000	4,451	-	4,451	25,000	462%
Fuel	14,000	5,554	7,000	12,554	14,000	12%
Repairs & maintenance (parts)	20,000	11,229	10,000	21,229	20,000	-6%
Insurance	11,000	10,458	-	10,458	11,000	5%
Minor operating equipment	-	26,629	-	26,629	-	-100%
Horticulture dumpster	10,000	2,475	4,000	6,475	10,000	54%
Miscellaneous equipment	5,000	279	1,500	1,779	3,000	69%
Chemicals	14,000	3,623	7,500	11,123	13,000	17%
Flower program	13,000	5,735	7,265	13,000	15,000	15%
Mulch program	13,000	20,412	-	20,412	20,000	-2%
Plant replacement program	50,000	8,851	20,000	28,851	40,000	39%
Other contractual - tree trimming	15,000	16,160	20,000	36,160	20,000	-45%
Monument maintenance	1,500	400	1,000	1,400	1,500	7%
Total landscape services	484,500	237,532	228,265	464,397	472,500	2%
Fountain services						
Operating supplies	110,000	58,938	50,000	108,938	110,000	1%
Total fountain services	110,000	58,938	50,000	108,938	110,000	1%

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
GENERAL FUND 002 - THE COLONY BUDGET
FISCAL YEAR 2016**

	Fiscal Year 2015			Total Revenues & Expenditures	Proposed Budget FY 2016	% Change Projected '15 Proposed '16
	Adopted Budget FY 2015	Actual through 3/31/15	Projected through 9/30/15			
Total expenditures	626,622	310,856	296,001	605,457	615,152	2%
Excess/(deficiency) of revenues over/(under) expenditures	(36,550)	252,949	(266,502)	(12,153)	(29,250)	
Net increase/(decrease) of fund balance	(36,550)	252,949	(266,502)	(12,153)	(29,250)	
Fund balance - beginning (unaudited)	235,928	256,686	509,635	256,686	244,533	
Fund balance - ending (projected)	<u>\$ 199,378</u>	<u>\$ 509,635</u>	<u>\$ 243,133</u>	<u>\$ 244,533</u>	<u>\$ 215,283</u>	

*The tax collector allows for a 4% discount; however, the District has elected to budget for 3% as 4% has not been realized historically. As such, if the actual discounts taken exceed 3% then net assessments will not be sufficient to cover budgeted expenditures.

Description	Total Units	Assessments		Total Revenue
		2015	2016	
002 Assessment	1,260.63	\$ 478.73	\$ 478.73	\$ 603,501.40

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET- SERIES 1996 BONDS
FISCAL YEAR 2016**

	Fiscal Year 2015			Total Revenues and Expenditures	Proposed Budget FY 2016
	Adopted Budget FY 2015	Actual through 3/31/15	Projected through 9/30/15		
REVENUES					
Assessment levy: on-roll: gross	\$ 199,583				\$ 141,559
Allowable discounts (4%)	(7,983)				(5,662)
Assessment levy: on-roll: net	191,600	\$ 182,458	\$ 9,142	\$ 191,600	135,897
Interest	-	8	-	8	-
Total revenues	191,600	182,466	9,142	191,608	135,897
EXPENDITURES					
Debt service					
Principal: scheduled	145,000	-	145,000	145,000	155,000
Principal: prepayment	-	-	-	-	165,000
Interest	27,900	13,950	13,950	27,900	19,200
Total debt service	172,900	13,950	158,950	172,900	339,200
Administrative					
Accounting	4,893	2,447	2,446	4,893	5,040
Trustee	3,600	3,450	150	3,600	3,600
Arbitrage	1,250	-	1,250	1,250	1,250
Dissemination agent	6,457	3,228	3,229	6,457	6,651
Assessment roll preparation	7,500	7,500	-	7,500	7,500
Total administrative	23,700	16,625	7,075	23,700	24,041
Total expenditures	196,600	30,575	166,025	196,600	363,241
Fund balance:					
Net increase/(decrease) in fund balance	(5,000)	151,891	(156,883)	(4,992)	(227,344)
Beginning fund balance (unaudited)	229,424	232,336	384,227	232,336	227,344
Ending fund balance (projected)	\$224,424	\$384,227	\$227,344	\$ 227,344	-
Use of fund balance					
Debt service reserve (required)					-
Interest expense - November 1, 2016					-
Projected fund balance surplus/(deficit) as of September 30, 2016				\$	-

Bay Creek

Community Development District

Series 1996 A-2

\$2,380,000

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
11/01/2015	-	-	9,600.00	9,600.00
05/01/2016	155,000.00	6.000%	9,600.00	164,600.00
05/01/2016	165,000.00	6.000%	-	165,000.00
Total	\$ 320,000.00		\$ 19,200.00	\$ 339,200.00

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND 201 BUDGET - SERIES 1998 BONDS
FISCAL YEAR 2016**

	Fiscal Year 2015				Proposed Budget FY 2016
	Adopted Budget FY 2015	Actual through 3/31/15	Projected through 9/30/15	Total Revenues and Expenditures	
REVENUES					
Assessment levy: on-roll: gross	\$ 318,047				\$ 350,841
Allowable discounts (4%)	(12,722)				(14,034)
Assessment levy: on-roll: net	305,325	\$ 293,696	\$ 11,629	\$ 305,325	336,807
Interest	-	18	-	18	-
Total Revenues	305,325	293,714	11,629	305,343	336,807
EXPENDITURES					
Debt service					
Principal - scheduled	230,000	-	230,000	230,000	250,000
Principal - prepayment	-	-	-	-	545,000
Interest	64,575	32,288	32,287	64,575	50,085
Total debt service	294,575	32,288	262,287	294,575	845,085
Administrative					
Accounting	4,893	2,447	2,446	4,893	5,040
Trustee	4,500	-	4,500	4,500	4,500
Arbitrage	1,400	-	1,400	1,400	1,400
Dissemination agent fees	6,457	3,228	3,229	6,457	6,651
Assessment roll preparation	10,000	10,000	-	10,000	10,000
Total administrative	27,250	15,675	11,575	27,250	27,591
Total expenditures	321,825	47,963	273,862	321,825	872,676
Fund balance:					
Net increase/(decrease) in fund balance	(16,500)	245,751	(262,233)	(16,482)	(535,869)
Beginning fund balance (unaudited)	551,725	552,351	798,102	552,351	535,869
Ending fund balance (projected)	\$ 535,225	\$ 798,102	\$ 535,869	\$ 535,869	-
Use of fund balance					
Debt service reserve (required)					-
Interest expense - November 1, 2016					-
Projected fund balance surplus/(deficit) as of September 30, 2016					\$ -

Bayside Improvement

Community Development District

Series 1998 A-2

\$4,940,000

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
11/01/2015	-	-	25,042.50	25,042.50
05/01/2016	250,000.00	6.300%	25,042.50	275,042.50
05/01/2016	265,000.00	6.300%	-	265,000.00
05/01/2016	280,000.00	6.300%	-	280,000.00
Total	\$ 795,000.00		\$ 50,085.00	\$ 845,085.00

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
ENTERPRISE FUND 401/451 COMBINED BUDGET
FISCAL YEAR 2016**

	Fiscal Year 2015				Proposed Budget FY 2016	% Change Projected '15 Proposed '16
	Adopted Budget FY 2015	Actual through 3/31/15	Projected through 9/30/15	Total Revenues & Expenditures		
OPERATING REVENUES						
Charges for services:						
Assessment levy - gross	\$ 245,505				\$ 244,078	
Allowable discounts (3%)*	(7,365)				(7,322)	
Assessment levy - net	238,140	\$ 226,389	\$ 11,751	\$ 238,140	236,756	-1%
Irrigation revenue	325,000	219,812	233,333	453,145	425,000	-6%
Meter fees	7,000	-	2,000	2,000	3,500	75%
Total revenues	570,140	446,201	247,084	693,285	665,256	-4%
OPERATING EXPENSES						
Professional fees						
Supervisors	6,459	2,584	3,875	6,459	6,459	0%
Engineering	6,250	7,981	10,000	17,981	6,250	-65%
Legal	3,000	680	2,320	3,000	2,500	-17%
Audit	6,000	-	6,000	6,000	6,000	0%
Management	14,001	7,000	7,001	14,001	14,281	2%
Accounting & payroll	5,600	2,800	2,800	5,600	5,600	0%
Computer services	1,680	1,148	532	1,680	1,680	0%
Utility billing	27,000	12,184	14,816	27,000	27,000	0%
Telephone	311	156	155	311	311	0%
Postage & reproduction	662	244	250	494	450	-9%
Printing and binding	1,639	820	819	1,639	1,639	0%
Legal Notices and Communications	1,875	160	665	825	750	-9%
Office supplies	100	17	34	51	50	-2%
Subscription and memberships	87	88	-	88	87	-1%
Insurance	6,693	6,374	-	6,374	6,693	5%
Miscellaneous	2,250	1,211	1,039	2,250	2,250	0%
Total Professional fees	83,607	43,447	50,306	93,753	82,000	-13%
Field Management fees						
Other contractual services	12,600	6,300	6,300	12,600	12,600	0%
Total field management fees	12,600	6,300	6,300	12,600	12,600	0%
Water management services						
NPDES program	5,138	385	4,753	5,138	5,138	0%
Other contractual services: Lakes (BS)	68,505	8,784	59,721	68,505	73,397	7%
Other contractual services: wetlands	11,267	34,507	-	34,507	11,267	-67%
Other contractual services: Lakes (BC)	20,782	1,301	19,481	20,782	20,782	0%
Other contractual services: testing/research	-	4,323	2,000	6,323	-	-100%
Other contractual services: culverts/drains	7,340	5,582	1,758	7,340	7,340	0%
Other contractual services: lake health	9,175	-	-	-	9,175	N/A
Aquascaping	18,350	124	18,226	18,350	18,350	0%
Capital outlay	5,505	4,304	1,201	5,505	5,505	0%
Repairs and Maintenance (Aerators)	3,670	1,848	1,822	3,670	3,670	0%
Total water management services	149,732	61,158	108,962	170,120	154,624	-9%
Landscape services						
Other contractual - tree trimming	-	-	-	-	7,340	
Total landscape services	-	-	-	-	7,340	

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
ENTERPRISE FUND 401/451 COMBINED BUDGET
FISCAL YEAR 2016**

	Fiscal Year 2015				Proposed Budget FY 2016	% Change Projected '15 Proposed '16
	Adopted Budget FY 2015	Actual through 3/31/15	Projected through 9/30/15	Total Revenues & Expenditures		
Roadway Services						N/A
Personnel	-	-	-	-	4,394	N/A
Fuel	-	-	-	-	1,101	N/A
Repairs and Maintenance - Parts	-	-	-	-	1,835	N/A
Insurance	-	-	-	-	18	N/A
Total Roadway Services	-	-	-	-	7,348	N/A
OPERATING EXPENSES (continued)						
Irrigation services						
Personnel	57,841	28,442	29,399	57,841	57,841	0%
Fuel	-	-	-	-	-	N/A
Repairs and maintenance - parts	25,000	9,783	10,000	19,783	25,000	26%
Insurance	7,500	7,284	-	7,284	7,500	3%
Meter costs	2,500	3,160	-	3,160	3,500	11%
Other contractual services	13,000	10,463	2,537	13,000	13,000	0%
Electricity	60,000	21,029	30,000	51,029	55,000	8%
Pumps & machinery	60,000	10,450	30,000	40,450	40,000	-1%
Depreciation	100,102	51,672	48,430	100,102	100,102	0%
Total irrigation services	325,943	142,283	150,366	292,649	301,943	3%
Total operating expenses	571,882	253,188	315,934	569,122	565,855	-1%
Operating income/loss	(1,742)	193,013	(68,850)	124,163	99,401	
Nonoperating revenues/(expenses)						
Interest income	500	172	328	500	500	0%
Miscellaneous income	-	519	-	519	-	-100%
Total nonoperating revenues/(expenses)	500	691	328	1,019	500	-51%
Change in net assets	(1,242)	193,704	(68,522)	125,182	99,901	
Total net assets - beginning (unaudited)	1,292,875	1,346,750	1,540,454	1,346,750	1,471,932	
Total net assets - ending (projected)	\$ 1,291,633	\$ 1,540,454	\$ 1,471,932	\$ 1,471,932	\$ 1,571,833	

Description	Total Units	Assessment Summary		Total Revenue
		2015	2016	
Full Assessment	4,014.51	\$ 60.82	\$ 60.80	\$ 244,082

*The tax collector allows for a 4% discount; however, the District has elected to budget for 3% as 4% has not been realized historically. As

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
ENTERPRISE FUND 401/451 COMBINED BUDGET
DEFINITIONS OF EXPENDITURES**

OPERATING EXPENSES

Professional fees

Supervisors		\$	6,459
	Statutorily set at \$200 (plus applicable taxes) for each meeting of the Board of Supervisors not to exceed \$4,800 for each fiscal year. The Districts anticipate 12 meetings in fiscal year 2014.		
Engineering			6,250
	Barraco and Associates, Inc., provides a broad array of engineering, consulting and construction services to the Districts, which assist in crafting solutions with sustainability for the long term interest of the community - recognizing the needs of government, the environment and maintenance of the Districts' facilities.		
Legal			2,500
	Daniel H. Cox, PA., provides on-going general counsel and legal representation. Attorneys attend the noticed Board meetings in order to anticipate and deal with possible legal issues as they may arise and to respond to questions. In this capacity, as local government lawyers, realize that this type of local government is very limited in its scope - providing infrastructure and service to development.		
Audit			6,000
	The Districts are required by Florida State Statute to undertake an independent examination of its books, records and accounting procedures on an annual basis. The Districts currently have an agreement with Grau & Associates to perform these services through the Fiscal Year 2012 audit.		
Management			14,281
	Wrathell, Hunt and Associates, LLC , specializes in managing community development districts in the State of Florida by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all governmental requirements of the Districts, develop financing programs, administer the issuance of tax exempt bond financings, and finally, operate and maintain the assets of the community.		
Accounting & payroll			5,600
	Wrathell, Hunt and Associates, LLC , prepares all financial work related to the Districts' funds (general, debt service and capital projects, etc.). This includes monthly financials, the annual budget and various other items.		
Computer services			1,680
	Wrathell, Hunt and Associates, LLC , provides maintenance of the Districts' financial records, which includes accounts payable and profit & loss statements.		
Utility billing			27,000
	Utility billing is charged on a base rate of \$3,600 a year for up to the first 250 accounts. The Districts are charged \$1.75 per account per month for additional accounts over 250. The Districts currently bill 912 accounts.		
Telephone			311
	Telephone and fax machine.		

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
ENTERPRISE FUND 401/451 COMBINED BUDGET
DEFINITIONS OF EXPENDITURES**

EXPENDITURES (continued)

Postage & reproduction	450
Mailing of agenda packages, overnight deliveries, correspondence, etc.	
Printing and binding	1,639
Letterhead, envelopes, copies, etc.	
Legal Notices and Communications	750
The Districts advertise in The News Press for monthly meetings, special meetings, public hearings, bidding, etc.	
Office supplies	50
Accounting and administrative supplies.	
Subscription and memberships	87
Annual fee paid to the Department of Community Affairs.	
Insurance	6,693
The Districts carry public officials and general liability insurance with policies written by Florida Municipal Insurance Trust. The limit of liability is set at \$1,000,000 for general liability (\$2,000,000 general aggregate) and \$1,000,000 for public officials liability limit.	
Miscellaneous	2,250
Bank charges and other miscellaneous expenses incurred during the year.	
Field Management fees	
Other contractual services	12,600
As part of the consulting manager's contract, the Districts retain the services of a field manager. The field manager is responsible for the day-to-day field operations. These responsibilities include, but are not limited to, preparing and bidding of services and commodities, contract administration, hiring and maintaining qualified personnel, preparation of and implementation of operating schedules and policies, ensuring compliance with all operating permits, prepare and implement field operating budgets, provide information/education to public regarding District programs and attends Board meetings. This service is provided by Wrathell, Hunt and Associates, LLC .	
Water management services	
NPDES program	5,138
As mandated by the Federal Environmental Protection Agency and the Florida State Department of Environmental Protection, the District must participate in the National Pollutant Discharge Elimination System (NPDES). The purpose of the program is to improve stormwater quality through new facility design review, construction activity monitoring, periodic facility review and inspections, public education and sediment control.	
Other Contractual services	
The Districts contract with licensed and qualified contractors to provide lake maintenance services.	
Other contractual services: Lakes (BS)	73,397
Other contractual services: wetlands	11,267
Other contractual services: Lakes (BC)	20,782
Other contractual services: culverts/drains	7,340
Other contractual services: lake health	9,175

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
ENTERPRISE FUND 401/451 COMBINED BUDGET
DEFINITIONS OF EXPENDITURES**

EXPENDITURES (continued)

Aquascaping	18,350
Planting of aquatic and wetland plants to ensure the integrity of the storm water management systems.	
Capital outlay	5,505
Purchase and installation of new equipment.	
Repairs and Maintenance (Aerators)	3,670
This covers any unforeseen costs that may be incurred.	
Other contractual - tree trimming	
Tree trimming of approximately 400 trees within the Districts' common areas and parks.	7,340
Roadway Services	
Personnel	4,394
Includes salary, taxes and benefits for the Districts' street sweeper.	
Fuel	1,101
Fuel costs for vehicles and equipment.	
Repairs and Maintenance - Parts	1,835
Parts replacement for vehicles and equipment.	
Insurance	18
Insurance costs for automobiles, property and worker's compensation related to	
Irrigation services	
Personnel	57,841
Includes salary, taxes and benefits for the Districts' maintenance supervisor and irrigation manager.	
Repairs and maintenance - parts	25,000
Parts replacement for vehicles and equipment.	
Insurance	7,500
Insurance costs for automobiles, property and workers' compensation.	
Meter costs	3,500
Costs associates with installation of single family residential meters. Revenue to support these costs come directly from the meter fee assessed at the time of the application to connect to the system	
Other contractual services	13,000
The District contractors with a qualified provider for services related to plant meters and equipment.	
Electricity	55,000
Cost of electricity for operation of Districts' well fields and high service pump.	
Pumps & machinery	40,000
Repairs and maintenance for the irrigation supply system, including main line, valves and well repairs.	
Depreciation	100,102
The District's capital assets that relate to the irrigation funds are depreciated by the straight line method over their estimated useful lives.	
Total expenditures	\$ 565,855

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
ENTERPRISE FUND 401 BUDGET
FISCAL YEAR 2016**

	Fiscal Year 2015			Total Revenues and Expenditures	Proposed Budget FY 2016	% Change Projected '15 Proposed '16
	Adopted Budget FY 2015	Actual through 3/31/15	Projected through 9/30/15			
OPERATING REVENUES						
Charges for services:						
Assessment levy - gross	\$ 184,129				\$ 183,059	
Allowable discounts (3%)*	(5,524)				(5,492)	
Assessment levy - net	178,605	\$ 170,123	\$ 8,482	\$ 178,605	177,567	-1%
Irrigation revenue	243,750	174,056	175,000	349,056	318,750	-9%
Meter fees	5,250	-	1,500	1,500	2,625	75%
Total revenues	427,605	344,179	184,982	529,161	498,942	-6%
OPERATING EXPENSES						
Professional fees						
Supervisors**	3,230	1,292	1,938	3,230	3,230	0%
Engineering	4,688	5,986	7,500	13,486	4,688	-65%
Legal	2,250	510	1,740	2,250	1,875	-17%
Audit**	3,000	-	3,000	3,000	3,000	0%
Management	10,501	5,250	5,251	10,501	10,711	2%
Accounting & payroll	4,200	2,100	2,100	4,200	4,200	0%
Computer services	1,260	861	399	1,260	1,260	0%
Utility billing	20,250	9,138	11,112	20,250	20,250	0%
Telephone	233	117	116	233	233	0%
Postage & reproduction	497	183	188	371	338	-9%
Printing and binding	1,229	615	614	1,229	1,229	0%
Legal advertising	1,406	120	499	619	563	-9%
Office supplies	75	13	26	39	38	-3%
Subscription and memberships	65	66	-	66	65	-2%
Insurance**	3,347	3,187	-	3,187	3,347	5%
Miscellaneous	1,688	972	779	1,751	1,688	-4%
Total professional fees	57,919	30,410	35,262	65,672	56,715	-14%
Field management fees						
Other contractual services	9,450	4,725	4,725	9,450	9,450	0%
Total field management fees	9,450	4,725	4,725	9,450	9,450	0%
Water management services						
NPDES program	3,854	289	3,565	3,854	3,854	0%
Other contractual services: Lakes (BS)	51,379	6,588	44,791	51,379	55,048	7%
Other contractual services: wetlands	8,450	25,880	-	25,880	8,450	-67%
Other contractual services: Lakes (BC)	15,587	976	14,611	15,587	15,587	0%
Other contractual services: testing/research	-	3,242	1,500	4,742	-	-100%
Other contractual services: culverts/drains	5,505	4,185	1,319	5,504	5,505	0%
Other contractual services: lake health	6,881	-	-	-	6,881	N/A
Aquascaping	13,763	93	13,670	13,763	13,763	0%
Capital outlay	4,129	3,228	901	4,129	4,129	0%
Repairs and Maintenance (Aerators)*	2,753	1,386	1,367	2,753	2,753	0%
Total water management services	112,301	45,867	81,724	127,591	115,970	-9%
Landscape services						

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
ENTERPRISE FUND 401 BUDGET
FISCAL YEAR 2016**

	Fiscal Year 2015			Total Revenues and Expenditures	Proposed Budget FY 2016	% Change Projected '15 Proposed '16
	Adopted Budget FY 2015	Actual through 3/31/15	Projected through 9/30/15			
Other contractual - tree trimming	-	-	-	-	5,505	
Total landscape services	-	-	-	-	5,505	

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
ENTERPRISE FUND 401 BUDGET
FISCAL YEAR 2016**

	Fiscal Year 2015			Total Revenues and Expenditures	Proposed Budget FY 2016	% Change Projected '15 Proposed '16
	Adopted Budget FY 2015	Actual through 3/31/15	Projected through 9/30/15			
Roadway Services						
Personnel	-	-	-	-	3,296	
Fuel	-	-	-	-	826	
Repairs and Maintenance - Parts	-	-	-	-	1,376	
Insurance	-	-	-	-	14	
Total Roadway Services	-	-	-	-	5,512	
OPERATING EXPENSES (continued)						
Irrigation services						
Personnel	43,377	21,332	22,049	43,381	43,377	0%
Repairs and maintenance - parts	18,750	7,337	7,500	14,837	18,750	26%
Insurance	5,625	5,463	-	5,463	5,625	3%
Meter costs	1,875	2,370	-	2,370	2,625	11%
Other contractual services	9,750	7,847	1,903	9,750	9,750	0%
Electricity	45,000	15,772	22,500	38,272	41,250	8%
Pumps & machinery	45,000	7,837	22,500	30,337	30,000	-1%
Depreciation	75,077	39,159	36,323	75,482	75,077	-1%
Total irrigation services	244,454	107,117	112,775	219,892	226,454	3%
Total operating expenses	424,124	188,119	234,486	422,605	419,606	-1%
Operating income/loss	3,481	156,060	(49,504)	106,556	79,336	
Nonoperating revenues/(expenses)						
Interest income	375	149	246	395	375	-5%
Miscellaneous income	-	389	-	389	-	-100%
Total nonoperating revenues/(expenses)	375	538	246	784	375	-52%
Change in net assets	3,856	156,598	(49,258)	107,340	79,711	
Total net assets - beginning (unaudited)	937,261	1,003,287	1,159,885	1,003,287	1,110,627	
Total net assets - ending (projected)	<u>\$ 941,117</u>	<u>\$ 1,159,885</u>	<u>\$ 1,110,627</u>	<u>\$ 1,110,627</u>	<u>\$ 1,190,338</u>	

*The tax collector allows for a 4% discount; however, the District has elected to budget for 3% as 4% has not been realized

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
ENTERPRISE FUND 451 BUDGET
FISCAL YEAR 2016**

	Fiscal Year 2015			Total Revenues and Expenditures	Proposed Budget FY 2016	% Change Projected '15 Proposed '16
	Adopted Budget FY 2015	Actual through 3/31/15	Projected through 9/30/15			
OPERATING REVENUES						
Charges for services:						
Assessment levy - gross	\$ 61,376				\$ 61,020	
Allowable discounts (3%)*	(1,841)				(1,831)	
Assessment levy - net	59,535	\$ 56,266	\$ 3,269	\$ 59,535	59,189	-1%
Irrigation revenue	81,250	45,756	58,333	104,089	106,250	2%
Meter fees	1,750	-	500	500	875	75%
Total revenues	142,535	102,022	62,102	164,124	166,314	1%
OPERATING EXPENSES						
Professional fees						
Supervisors**	3,230	1,292	1,938	3,230	3,230	0%
Engineering	1,563	1,995	2,500	4,495	1,563	-65%
Legal	750	170	580	750	625	-17%
Audit**	3,000	-	3,000	3,000	3,000	0%
Management	3,500	1,750	1,750	3,500	3,570	2%
Accounting & payroll	1,400	700	700	1,400	1,400	0%
Computer services	420	287	133	420	420	0%
Utility billing	6,750	3,046	3,704	6,750	6,750	0%
Telephone	78	39	39	78	78	0%
Postage & reproduction	166	61	63	124	113	-9%
Printing and binding	410	205	205	410	410	0%
Legal advertising	469	40	166	206	188	-9%
Office supplies	25	4	9	13	13	0%
Subscription and memberships	22	22	-	22	22	0%
Insurance**	3,347	3,187	-	3,187	3,347	5%
Miscellaneous	563	239	260	499	563	13%
Total professional fees	25,693	13,037	15,047	28,084	25,292	-10%
Field management fees						
Other contractual services	3,150	1,575	1,575	3,150	3,150	0%
Total field management fees	3,150	1,575	1,575	3,150	3,150	0%
Water management services						
NPDES program	1,285	96	1,188	1,284	1,285	0%
Other contractual services: Lakes (BS)	17,126	2,196	14,930	17,126	18,349	7%
Other contractual services: wetlands	2,817	8,627	-	8,627	2,817	-67%
Other contractual services: Lakes (BC)	5,196	325	4,870	5,195	5,196	0%
Other contractual services: testing/research	-	1,081	500	1,581	-	-100%
Other contractual services: culverts/drains	1,835	1,397	440	1,837	1,835	0%
Other contractual services: lake health	2,294	-	-	-	2,294	N/A
Aquascaping	4,588	31	4,557	4,588	4,588	0%
Capital outlay	1,376	1,076	300	1,376	1,376	0%
Repairs and Maintenance (Aerators)*	918	462	456	918	918	0%
Total water management services	37,435	15,291	27,241	42,532	38,658	-9%
Landscape services						

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
ENTERPRISE FUND 451 BUDGET
FISCAL YEAR 2016**

	Fiscal Year 2015				Proposed Budget FY 2016	% Change Projected '15 Proposed '16
	Adopted Budget FY 2015	Actual through 3/31/15	Projected through 9/30/15	Total Revenues and Expenditures		
Other contractual - tree trimming	-	-	-	-	1,835	
Total landscape services	-	-	-	-	1,835	
Roadway Services						N/A
Personnel	-	-	-	-	1,099	N/A
Fuel	-	-	-	-	275	N/A
Repairs and Maintenance - Parts	-	-	-	-	459	N/A
Insurance	-	-	-	-	5	N/A
Total Roadway Services	-	-	-	-	1,838	N/A

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
ENTERPRISE FUND 451 BUDGET
FISCAL YEAR 2016**

	Fiscal Year 2015			Total Revenues and Expenditures	Proposed Budget FY 2016	% Change Projected '15 Proposed '16
	Adopted Budget FY 2015	Actual through 3/31/15	Projected through 9/30/15			
OPERATING EXPENSES (continued)						
Irrigation services						
Personnel	14,460	7,110	7,350	14,460	14,460	0%
Repairs and maintenance - parts	6,250	2,446	2,500	4,946	6,250	26%
Insurance	1,875	1,821	-	1,821	1,875	3%
Meter costs	625	790	-	790	875	11%
Other contractual services	3,250	2,616	634	3,250	3,250	0%
Electricity	15,000	5,257	7,500	12,757	13,750	8%
Pumps & machinery	15,000	2,613	7,500	10,113	10,000	-1%
Depreciation	25,026	12,513	12,108	24,621	25,026	2%
Total irrigation services	<u>81,486</u>	<u>35,166</u>	<u>37,592</u>	<u>72,758</u>	<u>75,486</u>	4%
Total operating expenses	<u>147,764</u>	<u>65,069</u>	<u>81,455</u>	<u>146,524</u>	<u>146,259</u>	0%
Operating income/loss	(5,229)	36,953	(19,353)	17,600	20,055	
Nonoperating revenues/(expenses)						
Interest income	125	23	82	105	125	19%
Miscellaneous income	-	130	-	130	-	-100%
Total nonoperating revenues/(expenses)	<u>125</u>	<u>153</u>	<u>82</u>	<u>235</u>	<u>125</u>	-47%
Change in net assets	(5,104)	37,106	(19,271)	17,835	20,180	
Total net assets - beginning (unaudited)	355,608	343,463	380,569	343,463	361,298	
Total net assets - ending (projected)	<u>\$ 350,504</u>	<u>\$ 380,569</u>	<u>\$ 361,298</u>	<u>\$ 361,298</u>	<u>\$ 381,478</u>	

*The tax collector allows for a 4% discount; however, the District has elected to budget for 3% as 4% has not been realized

**Bayside
Improvement Community Development District
2015 - 2016 Final Assessments**

*****PRELIMINARY*****

1998 Series A Bond Issue

**Lee County
PAID IN FULL 5/2016**

Platted Residential Neighborhoods (per unit) within the bond issue	Bond Designation	Debt Service Assessment	O & M Assessment	Total Assessment	Outstanding Principal after 2015-2016 tax payment
Waterside	SF/Villa	\$ 394.38	\$ 512.10	\$ 906.48	\$ -
The Sanctuary	SF/Villa	\$ 394.38	\$ 512.10	\$ 906.48	\$ -
Messina Court	COLONY SF/Villa	\$ 394.38	\$ 990.83	\$ 1,385.21	\$ -
Tuscany Isle	COLONY SF/Villa	\$ 394.38	\$ 990.83	\$ 1,385.21	\$ -
Heron Cove	SF/Villa	\$ 394.38	\$ 512.10	\$ 906.48	\$ -
Heron Glen	SF/Villa	\$ 394.38	\$ 512.10	\$ 906.48	\$ -
Las Palmas	COLONY SF/Villa	\$ 394.38	\$ 990.83	\$ 1,385.21	\$ -
Addison Place	COLONY SF/Villa	\$ 394.38	\$ 990.83	\$ 1,385.21	\$ -
Bellagio	COLONY SF/Villa	\$ 394.38	\$ 990.83	\$ 1,385.21	\$ -
Villa Trevi	COLONY SF/Villa	\$ 394.38	\$ 990.83	\$ 1,385.21	\$ -
Sorrento	COLONY MF	\$ 262.71	\$ 990.83	\$ 1,253.54	\$ -
Merano	COLONY MF	\$ 262.71	\$ 990.83	\$ 1,253.54	\$ -
Navona	COLONY MF	\$ 262.71	\$ 990.83	\$ 1,253.54	\$ -
Florencia	COLONY MF	\$ 262.71	\$ 990.83	\$ 1,253.54	\$ -
Castella	COLONY MF	\$ 262.71	\$ 990.83	\$ 1,253.54	\$ -
Cielo	COLONY MF	\$ 262.71	\$ 990.83	\$ 1,253.54	\$ -
Treviso	COLONY MF	\$ 262.71	\$ 990.83	\$ 1,253.54	\$ -
Terzetto	COLONY MF	PAID IN FULL	\$ 990.83	\$ 990.83	\$ -
Fiscal year 2014 - 2015 Assessments:					
	SF/Villa	\$ 357.41	\$ 512.10	\$ 869.51	\$ 889.72
	COLONY MF	\$ 238.07	\$ 990.83	\$ 1,228.90	\$ 592.65
	COLONY SF/Villa	\$ 357.41	\$ 990.83	\$ 1,348.24	\$ 889.72

All other neighborhoods that are platted within the Bayside CDD are not part of the bond issue and only pay O & M assessment.	\$ 512.10
Colony neighborhoods not part of bond issue only pay Colony O & M	
LaScala	\$ 990.83
Palermo	\$ 990.83

Bay Creek
Community Development District
2015-2016 Final Assessments

PRELIMINARY

1996 Series Bond Issue

Lee County
PAID IN FULL 5/2015

Residential Neighborhoods (per unit)	Bond Designation	Debt Service Assessment	O & M Assessment	Total Assessment	Outstanding Principal after 2015-2016 tax payment
Ascot	SF	\$ 310.17	\$ 512.10	\$ 822.27	\$ -
Pinewater Place	SF	\$ 310.17	\$ 512.10	\$ 822.27	\$ -
Bay Creek	SF	\$ 310.17	\$ 512.10	\$ 822.27	\$ -
The Ridge	SF	\$ 310.17	\$ 512.10	\$ 822.27	\$ -
Bay Creek (phase 2)	SF	\$ 310.17	\$ 512.10	\$ 822.27	\$ -
Baycrest Villas	MF	\$ 146.66	\$ 512.10	\$ 658.76	\$ -
Costa Del Sol	MF	\$ 146.66	\$ 512.10	\$ 658.76	\$ -
The Cottages	MF	\$ 146.66	\$ 512.10	\$ 658.76	\$ -
Southbridge	MF	\$ 146.66	\$ 512.10	\$ 658.76	\$ -
Creekside Crossing	MF	\$ 146.66	\$ 512.10	\$ 658.76	\$ -
The Point	MF	\$ 146.66	\$ 512.10	\$ 658.76	\$ -
Commercial & Golf Course					
Pelican's Nest Golf Course	GC	\$ 11,931.96	\$ 28,244.76	\$ 40,176.72	\$ -
US 41 Commercial Parcels	COM	\$ 2,225.06	\$ 5,494.83	\$ 7,719.89	\$ -
Fiscal year 2014 - 2015 Assessments:					
	SF	\$ 435.84	\$ 512.10	\$ 947.94	\$ 699.05
	MF	\$ 206.08	\$ 512.10	\$ 718.18	\$ 330.53
	GC	\$ 16,766.07	\$ 28,244.36	\$ 45,010.43	\$ 26,891.57
	COM	\$ 3,588.92	\$ 5,494.83	\$ 9,083.75	\$ 5,014.73

NOTE: ENTERPRISE FUND ASSESSMENTS APPLY TO ALL ASSESSABLE UNITS INCLUDING 37.45 PNGC UNITS

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
COST SHARING ANALYSIS
FISCAL YEAR 2016**

Landscape Program Program Square Footages	Square Footage		Total Square Footage
	Current	Common	
Bayside	917,556	872,000	1,789,556
Bay Creek	659,425	767,225	1,426,650
Totals	1,576,981	1,639,225	3,216,206
Coconut Road		316,800	

Cost Sharing Methodology - Between Bayside and Bay Creek

Current Benefit Program	Current Units	Percent	Sq. Ft. Responsibilities
Existing Bayside Units	3,456.10	80.46%	1,268,839
Bay Creek Units	839.27	19.54%	308,142
	4,295.37	100.00%	1,576,981

Common Benefit Programs	Current Units	Percent	Sq. Ft. Responsibilities
Existing Bayside Units	3,456.10	76.33%	1,251,220
Future Bayside Units	232.57	5.14%	84,256
Bay Creek Units	839.27	18.54%	303,912
	4,527.94	100.01%	1,639,388

Total Sq. Footage		Responsibilities		Percent	
Bayside	2,604,315			80.97%	
Bay Creek	612,054			19.03%	
	3,216,369			100%	

Bayside Program Splits - Landscaping

	Sq. Ft. Responsible	Percent
Existing Bayside Units	2,520,059	97%
Future Bayside Units	84,256	3%
	2,604,315	100%

Bayside Program Splits - Parks and Recreation

	Existing Units	Percent
Existing Bayside Units	3456.10	94%
Future Bayside Units	232.57	6%
	3688.67	100%

	General Fund	Enterprise Fund	Total
Administrative/Field Cost Allocation*:	75.00%	25.00%	100.00%
Water Mgmt Cost Allocation:	63.30%	36.70%	100.00%
Street lighting Cost Allocation:	100.00%	0.00%	100.00%
Landscaping Cost Allocation:	100.00%	0.00%	100.00%
Roadway/P&R Cost Allocation:	63.30%	36.70%	100.00%
Irrigation Cost Allocation:	0.00%	100.00%	100.00%

Administrative/Field Cost Allocation* - Assessment Roll Preparation is accounted for exclusively in the General Fund and Utility Billing is accounted for exclusively in the Enterprise Fund.

Note, the split for property insurance and worker's compensation insurance is amended to account for the property value and the number of employees per area respectively.

**Some expenditures in the general funds and enterprise funds "Professional fees" sections are cost shared as follows: 75/25 between the general funds and the enterprise funds. The 75% is then split 50/50 between the respective general funds and the 25% is split 50/50 between the respective enterprise funds.

Bayside Improvement
Community Development District
Assessable Unit Schedule Analysis - GF 001
Fiscal Year 2016

Parcel	Classification	2015 Units	2016 Units
Single-Family			
Unit 1- Pennyroyal	SF	43	43
Unit 2- Goldcrest	SF	42	42
Unit 3- Lakemont	SF	101	101
Unit 4 - Lakemont	SF	42	42
Unit 6- Bay Cedar I	SF	30	30
Unit 7- The Capri	SF	63	63
Unit 8- Longlake	SF	39	39
Unit 9- Lakemont	SF	22	22
Unit 10 -Longlake	SF	64	64
Unit 11- Longlake	SF	33	33
Unit 12- Longlake	SF	11	11
Unit 13- Longlake Village	SF	56	56
Unit 15- Bay Cedar II	SF	36	36
Unit 19- Heron Point	SF	23	23
Coventry	SF	8	8
	Sub-total	613	613
Multi-Family			
Lakemont Cove	MF	124	124
Cypress Island	MF	68	68
Palm Colony	MF	120	120
Sandpiper Isles	MF	100	100
Sandpiper Greens	MF	48	48
Mystic Ridge	MF	46	46
Sawgrass Point	MF	124	124
The Reserve	MF	60	60
Southbridge	MF	34	34
	Sub-total	724	724

Bayside Improvement
Community Development District
Assessable Unit Schedule Analysis - GF 001
Fiscal Year 2016

Parcel	Classification	2015 Units	2016 Units
Commercial			
Parcel F/B	COM	35.26	35.26
PNGC Golf Maintenance Facility	COM	12.54	12.54
PCGC Golf Maintenance Facility	COM	15.67	15.67
PNGC Clubhouse	COM	32.14	32.14
PCGC Clubhouse	COM	31.63	31.63
	Sub-total	127.24	127.24
Golf Course			
Pelican's Nest	GC	220.08	220.08
Pelican Colony	GC	145.85	145.85
	Sub-total	365.93	365.93
LaScala (Baywinds addition)	MF	64	64
Palermo (Baywinds addition)	MF	71	71
		135	135
Total Full Assessment Units (non-bonded area)		1965.17	1965.17
Single Family			
Waterside	SF	46	46
Messina Ct.	SF	6	6
Sanctuary	SF	52	52
Addison Place	SF	28	28
Tuscany Isles	SF	40	40
Bellagio	SF	26	26
	Sub-total	198	198
Multi-Family			
Heron Cove	MF	22	22
Heron Glen	MF	15	15
Las Palmas	MF	49	49
Merano	MF	100	100
Sorento	MF	72	72
Treviso	MF	76	76
Villa Trevi	MF	5	5
Villa @ Castella	MF	24	24
Casa @ Castella	MF	24	24
Mansions @ Castella	MF	24	24
Florenzia	MF	116	116
Navona	MF	100	100
Terzetto Phase I	MF	30	30
Terzetto Phase II	MF	0	39
Ponza (former Pelican Landing Res)	MF	13	13
Cielo	MF	96	96
	Sub-total	766	805

Bayside Improvement
Community Development District
Assessable Unit Schedule Analysis - GF 001
Fiscal Year 2016

Parcel	Classification	2015 Units	2016 Units
Commercial			
Tract B Walden Center	COM	37.70	37.70
Tides Condo (f/k/a Villas at P.L. Apartments)	COM	280	280
Tract I	COM	6.61	6.61
Coconut Square, Lot 1	COM	8.0995	8.0995
Coconut Square, Lot 2	COM	5.8586	5.8586
Coconut Square, Lot 3	COM	5.7240	5.7240
Coconut Square, Lot 4	COM	5.8184	5.8184
Coconut Square, Lot 5	COM	15.1479	15.1479
Colony Sales Office	COM	1	1
North building	COM	11.0780	11.0780
South building	COM	11.0781	11.0781
Tract E	COM	7.19	7.19
Hyatt	COM	92.63	92.63
	Sub-total	487.93	487.93
Total Full Assessment Units (bond series 1996 area)		1451.93	1490.93

Total Full Assessment Units	3417.10	3456.10
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FUTURE UNITS

Reduced Services

Elks Lodge	non-profit	6.57	6.57
	Sub-total	6.57	6.57

Multi-Family

Terzetto Phase II	MF	39	0
Altaira (Colony IV-5620)	MF	76	76
Colony VIII (5630)	MF	75	75
Colony IX (5640)	MF	75	75
	Sub-total	265	226

Total Future Limited Service Assessment Units	271.57	232.57
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Grand Total of Bayside Assessable Units	3688.67	3688.67
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Net Increase (Decrease)		0.00
Terzetto Phase II	increase full service	39.00
Terzetto Phase II	decrease limited service	-39.00

**BAYCREEK COMMUNITY DEVELOPMENT DISTRICT
ASSESSABLE UNIT SCHEDULE ANALYSIS**

0

Residential Units	type	acres	Units	GF 101 O & M ERU's
Single Family				
Ascot	SF		48	
Pinewater Place	SF		44	
			<u>92</u>	92
Estate Single Family				
Unit 16 Bay Creek	ESF		20	
Unit 17 The Ridge	ESF		43	
Unit 17 addition The Ridge	ESF		2	
Bay Creek Phase 2	ESF		15	
Total Estate Single Family			<u>80</u>	80
Multi Family				
Baycrest Villas	MF		90	
Costa Del Sol	MF		62	
Unit 18 The Cottages	MF		41	
Southbridge	MF		132	
Creekside Crossing	MF		114	
The Point	MF		160	
Total Multi Family			<u>599</u>	599
Total Residential			771	771
Commercial & Golf Course				
US 41 Commercial	COM	1.85		10.73
Pelican's Nest Golf Course	GOLF	57.54		57.54
Total Commercial		<u>59.39</u>		<u>68.27</u>
Total O & M Units				839.27

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
ASSESSABLE UNIT SCHEDULE ANALYSIS - GF 002 The Colony
0**

	2015 Units	2016 Units
Messina Court	6	6
Tuscany Isle	40	40
Bellagio (parcel E)	26	26
Las Palmas	49	49
Addison Place	28	28
Trevi	5	5
Terzetto Phase I	30	30
Terzetto Phase II	39	39
Merano (Parcel A-D)	100	100
Navona (Colony VII)	100	100
Sorrento	72	72
Treviso (Colony II)	76	76
Castella (Colony X - Parcel 5650)	72	72
Florenca (Colony III 5610)	116	116
Ponza	0	13
Altaira Colony IV (5620)	76	76
Cielo Colony V (5450)	96	96
Colony VIII (Parcel M 5360-future highrise)	75	75
Colony IX (Parcel N 5640-future highrise)	75	75
LaScala (no debt)	64	64
Palermo (no debt)	71	71
Pelican Colony Clubhouse	31.63	31.63
Total General Fund 002	1,247.63	1,260.63
Net increase (decrease)		13.00

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
ENTERPRISE FUND 401/451
ASSESSABLE UNIT SCHEDULE ANALYSIS
FISCAL YEAR 2016**

	2015 Units	2016 Units
Unit 1- Pennyroyal	43.00	43.00
Unit 2- Goldcrest	42.00	42.00
Unit 3- Lakemont	101.00	101.00
Unit 4 - Lakemont	42.00	42.00
Unit 6- Bay Cedar I	30.00	30.00
Unit 7- The Capri	63.00	63.00
Unit 8- Longlake	39.00	39.00
Unit 9- Lakemont	22.00	22.00
Unit 10 -Longlake	64.00	64.00
Unit 11- Longlake	33.00	33.00
Unit 12- Longlake	11.00	11.00
Unit 13- Longlake Village	56.00	56.00
Unit 15- Bay Cedar II	36.00	36.00
Unit 19- Heron Point	23.00	23.00
Coventry	8.00	8.00
Lakemont Cove	124.00	124.00
Cypress Island	68.00	68.00
Palm Colony	120.00	120.00
Sandpiper Isles	100.00	100.00
Sandpiper Greens	48.00	48.00
Mystic Ridge	46.00	46.00
Sawgrass Point	124.00	124.00
The Reserve	60.00	60.00
Southbridge	34.00	34.00
LaScala (Baywinds addition)	64.00	64.00
Palermo (Baywinds addition)	71.00	71.00
Waterside	46.00	46.00
Messina Ct.	6.00	6.00
Sanctuary	52.00	52.00
Addison Place	28.00	28.00
Tuscany Isles	40.00	40.00
Bellagio	26.00	26.00
Heron Cove	22.00	22.00
Heron Glen	15.00	15.00
Las Palmas	49.00	49.00
Merano	100.00	100.00
Sorento	72.00	72.00
Treviso (Colony II)	76.00	76.00
Villa Trevi	5.00	5.00
Villa @ Castella	24.00	24.00
Casa @ Castella	24.00	24.00
Mansions @ Castella	24.00	24.00
Florenca (Colony III-5610)	116.00	116.00
Navona	100.00	100.00
Colony Villas	-	-
Colony Villa (non bonded area)	-	-
Tezetto Phase I	30.00	30.00

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
ENTERPRISE FUND 401/451
ASSESSABLE UNIT SCHEDULE ANALYSIS
FISCAL YEAR 2016**

	2015 Units	2016 Units
Tezetto Phase II	39.00	39.00
Colony IV (5620)	76.00	76.00
Cielo Colony V (5450)	96.00	96.00
Colony VIII (5630)	75.00	75.00
Colony IX (5640)	75.00	75.00
Ponza (former Pelican Landing Residential Assoc)	13.00	13.00
Parcel F/B	35.26	35.26
PNGC Clubhouse	32.14	32.14
PCGC Clubhouse	31.63	31.63
Walden Center	37.70	37.70
Tides	280.00	280.00
Tract I	6.61	6.61
Coconut Square Lot 1	8.10	8.10
Coconut Square Lot 2	5.86	5.86
Coconut Square Lot 3	5.72	5.72
Coconut Square Lot 4	5.82	5.82
Coconut Square Lot 5	15.15	15.15
Colony Sales Office	1.00	1.00
North Building	11.08	11.08
South Building	11.08	11.08
Tract E WCI Site	7.19	7.19
Bayside	3,195.32	3,195.33
Ascot	48.00	48.00
Pinewater Place	44.00	44.00
Unit 16 Bay Creek	20.00	20.00
Unit 17 The Ridge	43.00	43.00
Unit 17 addition The Ridge	2.00	2.00
Bay Creek Phase 2	15.00	15.00
Baycrest Villas	90.00	90.00
Costa Del Sol	62.00	62.00
Unit 18 The Cottages	41.00	41.00
Southbridge	132.00	132.00
Creekside Crossing	114.00	114.00
The Point	160.00	160.00
Commercial	10.73	10.73
PN Golf Club	37.45	37.45
Bay Creek	819.18	819.18
Total General Fund	4,014.50	4,014.51