

**BAYSIDE  
IMPROVEMENT  
AND  
BAY CREEK  
COMMUNITY DEVELOPMENT  
DISTRICTS**

**JOINT BUDGET WORKSHOP  
AGENDA**

**July 21, 2017**

**Bayside Improvement and Bay Creek  
Community Development Districts  
OFFICE OF THE DISTRICT MANAGER  
2300 Glades Road, Suite 410W•Boca Raton, Florida 33431  
Phone (561) 571-0010•Toll-free (877) 276-0889•Fax (561) 571-0013**

July 13, 2017

**ATTENDEES:**  
Please identify yourself each  
time you speak to facilitate  
accurate transcription of  
meeting minutes.

Boards of Supervisors  
Bayside Improvement and Bay Creek Community Development Districts

Dear Board Members:

A Joint Budget Workshop of the Boards of Supervisors of the Bayside Improvement Community Development District and Bay Creek Community Development District will be held on **Friday, July 21, 2017 at 9:00 a.m.**, at the **Pelican Landing Community Center, 24501 Walden Center Drive, Bonita Springs, Florida 34134**. The agenda is as follows:

1. Call to Order
2. Pledge of Allegiance
3. Roll Call
4. Public Comments: *Agenda Items*
5. Continued Discussion: Fiscal Year 2017/2018 Joint Proposed Budget
6. **UPCOMING MEETING DATES**
  - A. **July 24, 2017 at 2:00 P.M.**
  - B. **August 28, 2017 at 2:00 P.M.**
7. Supervisors' Requests
8. Public Comments: *Non-Agenda Items*
9. Adjournment

Should you have any questions, please contact me directly at 239-464-7114.

Sincerely,



Chesley E. Adams, Jr.  
District Manager

**FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE:**

**CALL IN NUMBER: 1-888-354-0094**

**CONFERENCE ID: 8593810**

**BAYSIDE IMPROVEMENT AND BAY CREEK  
COMMUNITY DEVELOPMENT DISTRICTS  
PROPOSED BUDGET  
FISCAL YEAR 2018  
PREPARED MAY 9, 2017**

**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 2018**

	Fiscal Year 2017				Proposed Budget FY 2018	% Change Projected '17 Proposed '18
	Adopted Budget FY 2017	Actual through 3/31/17	Projected through 9/30/17	Total Revenues & Expenditures		
<b>REVENUES</b>						
Assessment levy: on-roll - gross	\$ 2,009,106				\$ 1,986,429	
Allowable discounts (3%)*	(60,273)				(59,593)	
Assessment levy: on-roll - net	1,948,833	\$ 1,856,889	\$ 91,950	\$ 1,948,839	1,926,836	-1%
Interest	1,500	462	1,040	1,502	1,500	0%
Street sweeping	-	10,000	10,000	20,000	10,000	-50%
Miscellaneous	10,000	-	3,500	3,500	10,000	186%
Total revenues	1,960,333	1,867,351	106,490	1,973,841	1,948,336	-1%
<b>EXPENDITURES</b>						
<b>Professional fees</b>						
Supervisors	19,377	7,266	12,111	19,377	19,377	0%
Engineering	18,750	18,182	5,000	23,182	18,750	-19%
Legal	7,500	1,877	3,000	4,877	7,500	54%
Audit	18,000	6,376	11,624	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	2,983	2,057	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	1,350	649	701	1,350	1,350	0%
Printing and binding	4,918	2,459	2,459	4,918	4,918	0%
Legal Notices and Communications	2,250	293	1,957	2,250	2,250	0%
Office supplies	150	-	150	150	150	0%
Subscriptions and memberships	263	263	-	263	263	0%
Insurance	20,326	15,182	-	15,182	15,941	5%
Miscellaneous (bank fees)	6,750	3,236	3,514	6,750	6,750	0%
Total professional fees	172,899	97,116	72,449	169,564	168,514	-1%
<b>Field management</b>						
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%
<b>Water management services</b>						
NPDES program	8,862	355	-	355	8,862	2396%
Other contractual services: lakes	162,681	71,456	91,225	162,681	162,681	0%
Other contractual services: wetlands	27,852	1,832	26,020	27,852	27,852	0%
Other contractual services: culverts/drain	12,660	-	12,660	12,660	12,660	0%
Other contractual services: lake health	15,825	2,656	13,169	15,825	15,825	0%
Aquascaping	31,650	4,523	27,127	31,650	31,650	0%
Capital outlay	9,495	6,092	3,403	9,495	9,495	0%
Repairs and Maintenance (Aerators)	9,495	771	8,724	9,495	9,495	0%
Total water management	278,520	87,685	182,328	270,013	278,520	3%

**BAYSIDE IMPROVEMENT AND BAY CREEK  
COMMUNITY DEVELOPMENT DISTRICTS  
GENERAL FUND 001/101 COMBINED BUDGET - PELICAN LANDING  
FISCAL YEAR 2018**

	Fiscal Year 2017			Total Revenues & Expenditures	Proposed Budget FY 2018	% Change Projected '17 Proposed '18
	Adopted Budget FY 2017	Actual through 3/31/17	Projected through 9/30/17			
<b>EXPENDITURES AND OTHER USES (continued)</b>						
<b>Street lighting</b>						
Contractual Services	15,000	-	15,000	15,000	15,000	0%
Electricity	45,000	20,822	24,178	45,000	45,000	0%
Equipment	17,500	17,751	5,000	22,751	17,500	-23%
Miscellaneous	-	2,677	-	2,677	-	-100%
Total street lighting	<u>77,500</u>	<u>41,250</u>	<u>44,178</u>	<u>85,428</u>	<u>77,500</u>	<u>-9%</u>
<b>Landscape services</b>						
Supervisor	98,487	47,387	51,100	98,487	98,487	0%
Personnel services	800,000	382,120	417,880	800,000	800,000	0%
Capital outlay: equipment	45,000	9,967	35,033	45,000	45,000	0%
Fuel	20,000	5,846	10,000	15,846	17,500	10%
Repairs and maintenance (parts)	35,000	17,809	17,191	35,000	35,000	0%
Insurance	13,754	10,860	-	10,860	11,403	5%
Minor operating equipment	15,000	7,904	7,096	15,000	15,000	0%
Horticulture dumpster	25,000	12,650	12,350	25,000	25,000	0%
Employee uniforms	14,000	7,421	7,500	14,921	15,000	1%
Chemicals	55,000	27,109	27,891	55,000	55,000	0%
Flower program	65,000	13,728	51,272	65,000	65,000	0%
Mulch program	65,000	55,939	9,061	65,000	65,000	0%
Plant replacement program	65,000	27,004	37,996	65,000	65,000	0%
Other contractual - tree trimming	11,711	8,550	3,161	11,711	11,711	0%
Contingencies	1,500	385	1,115	1,500	1,500	0%
Fountain maintenance	12,000	9,723	2,277	12,000	12,000	0%
Office operations	20,000	12,693	7,307	20,000	20,000	0%
Monument maintenance	7,500	375	2,500	2,875	7,500	161%
Total landscape services	<u>1,368,952</u>	<u>657,470</u>	<u>700,730</u>	<u>1,358,200</u>	<u>1,365,101</u>	<u>1%</u>
<b>Roadway services</b>						
Personnel	7,580	3,501	4,079	7,580	7,580	0%
Fuel	1,899	1,454	445	1,899	1,899	0%
Repairs and maintenance - parts	3,165	600	2,565	3,165	3,165	0%
Insurance	90	147	-	147	158	7%
Total roadway services	<u>12,734</u>	<u>5,702</u>	<u>7,089</u>	<u>12,791</u>	<u>12,802</u>	<u>0%</u>

**BAYSIDE IMPROVEMENT AND BAY CREEK  
COMMUNITY DEVELOPMENT DISTRICTS  
GENERAL FUND 001/101 COMBINED BUDGET - PELICAN LANDING  
FISCAL YEAR 2018**

	Fiscal Year 2017			Total Revenues & Expenditures	Proposed Budget FY 2018	% Change Projected '17 Proposed '18
	Adopted Budget FY 2017	Actual through 3/31/17	Projected through 9/30/17			
<b>EXPENDITURES (continued)</b>						
<b>Parks &amp; recreation</b>						
Utilities	4,600	2,900	1,700	4,600	4,600	0%
Operating supplies	1,000	-	1,000	1,000	1,000	0%
Total parks and recreation	<u>5,600</u>	<u>2,900</u>	<u>2,700</u>	<u>5,600</u>	<u>5,600</u>	0%
<b>Other fees &amp; charges</b>						
Property appraiser	3,600	3,551	49	3,600	3,600	0%
Tax collector	5,400	5,072	328	5,400	5,400	0%
Total other fees & charges	<u>9,000</u>	<u>8,623</u>	<u>377</u>	<u>9,000</u>	<u>9,000</u>	0%
Total expenditures	<u>1,963,004</u>	<u>919,645</u>	<u>1,028,751</u>	<u>1,948,395</u>	<u>1,954,836</u>	0%
Excess/(deficiency) of revenues over/(under) expenditures	(2,671)	947,706	(922,261)	25,446	(6,500)	
<b>OTHER FINANCING SOURCES/(USES)</b>						
Transfer in	3,829	-	3,829	3,829	-	-100%
Sale of capital assets	-	1,083	-	1,083	-	-100%
Total other financing sources/(uses)	<u>3,829</u>	<u>1,083</u>	<u>3,829</u>	<u>4,912</u>	<u>-</u>	-100%
Net increase/(decrease) of fund balance	1,158	948,789	(918,432)	30,358	(6,500)	
Fund balance - beginning (unaudited)	349,919	489,279	1,438,068	489,279	519,637	
Fund balance - ending (projected)	<u>\$ 351,077</u>	<u>\$ 1,438,068</u>	<u>\$ 519,636</u>	<u>\$ 519,637</u>	<u>\$ 513,137</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

3,531.10  
**839.27**

Description	Total Units	Assessment Summary		Total Revenue
		2017	2018	
Common & Administration	156.57	\$ 234.82	\$ 230.15	\$ 36,034.59
Full Assessment	<u>4,370.37</u>	451.30	446.27	<u>1,950,365.02</u>
	<u>4,526.94</u>			1,986,399.61

**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 &amp; Associates to perform these services.</p>		
Management		42,000
<p><b>Wrathell, Hunt and Associates, LLC</b>, 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><b>Wrathell, Hunt and Associates, LLC</b>, 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><b>Wrathell, Hunt and Associates, LLC</b>, provides maintenance of the Districts' financial records, which includes accounts payable and profit &amp; 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	15,941
The Districts carry public officials and general liability insurance with policies written by EGIS. 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.	
<b>Field management</b>	
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 <b>Wrathell, Hunt and Associates, LLC.</b>	
<b>Water management services</b>	
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	162,681
Other contractual services: wetlands	27,852
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)	9,495
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: equipment 45,000

Department related purchase of vehicles and equipment. The Districts anticipate new additional equipment needs including 1- replacement mower, a replacement utility cart, trailer and replacement of 1- truck.

Fuel 17,500

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

Repairs and maintenance (parts) 35,000

Parts replacement for vehicles and equipment.

Insurance 11,403

Insurance costs for automobiles, property and workers' compensation.

Minor operating equipment 15,000

Costs associated with small equipment purchases.

Horticulture dumpster 25,000

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

Employee uniforms 15,000

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**

<b>Expenditures (continued)</b>	
Plant replacement program	65,000
Replacement and renovation of landscape material.	
Other contractual - tree trimming	11,711
Tree trimming of trees within the Districts' common areas and parks that exceed the on site capabilities or expertise of staff.	
Fountain maintenance	12,000
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.	
<b>Roadway services</b>	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
Capital outlay (street sweeper)	
Insurance	158
Insurance costs for automobiles that relate to this department.	
<b>Parks &amp; Recreation</b>	
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.	
<b>Other fees &amp; charges</b>	
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	\$ 1,954,836

**BAYSIDE IMPROVEMENT  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND 001 BUDGET  
FISCAL YEAR 2018**

	Fiscal Year 2017			Total Revenues & Expenditures	Proposed Budget FY 2018	% Change Projected '17 Proposed '18
	Adopted Budget FY 2017	Actual through 3/31/17	Projected through 9/30/17			
<b>REVENUES</b>						
Assessment levy: on-roll - gross	\$ 1,613,951				\$ 1,597,001	
Allowable discounts (3%)*	(48,419)				(47,910)	
Assessment levy: on-roll - net	1,565,532	\$ 1,497,147	\$ 68,385	\$ 1,565,532	1,549,091	-1%
Interest	1,211	408	803	1,211	1,211	0%
Street sweeping	-	8,076	8,076	16,152	8,072	-50%
Miscellaneous	8,072	-	2,840	2,840	8,072	184%
Total revenues	1,574,815	1,505,631	80,104	1,585,735	1,566,446	-1%
<b>EXPENDITURES</b>						
<b>Professional fees</b>						
Supervisors**	9,689	3,633	6,056	9,689	9,689	0%
Engineering	15,214	14,753	4,057	18,810	15,214	-19%
Legal	6,086	1,523	2,434	3,957	6,086	54%
Audit**	9,000	3,188	5,812	9,000	9,000	0%
Management	34,079	17,039	17,039	34,078	34,079	0%
Accounting & payroll	13,631	6,815	6,816	13,631	13,631	0%
Computer services	4,089	2,420	1,669	4,089	4,089	0%
Assessment roll preparation	6,877	6,877	-	6,877	6,877	0%
Telephone	771	385	385	770	771	0%
Postage & reproduction	1,095	527	569	1,096	1,095	0%
Printing and binding	3,990	1,995	1,995	3,990	3,990	0%
Legal Notices and Communications	1,826	238	1,588	1,826	1,826	0%
Office supplies	122	-	122	122	122	0%
Subscriptions and memberships	213	213	-	213	213	0%
Insurance**	10,163	7,591	-	7,591	7,971	5%
Miscellaneous (bank fees)	5,477	2,584	2,851	5,435	5,477	1%
Total professional fees	122,322	69,781	51,393	121,174	120,130	-1%
<b>Field management</b>						
Other contractual	30,670	15,335	15,335	30,670	30,670	0%
Total field management	30,670	15,335	15,335	30,670	30,670	0%
<b>Water management services</b>						
NPDES program	7,191	288	-	288	7,191	2397%
Other contractual services: lakes	131,999	57,979	74,020	131,999	131,999	0%
Other contractual services: wetlands	22,599	1,486	21,113	22,599	22,599	0%
Other contractual services: culverts/drains	10,272	-	10,272	10,272	10,272	0%
Other contractual services: lake health	12,840	2,155	10,685	12,840	12,840	0%
Aquascaping	25,681	3,670	22,011	25,681	25,681	0%
Capital outlay	7,704	4,943	2,761	7,704	7,704	0%
Repairs and Maintenance (Aerators)	7,704	626	7,079	7,705	7,704	0%
Total water management	225,990	71,147	147,941	219,088	225,990	3%

**BAYSIDE IMPROVEMENT  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND 001 BUDGET  
FISCAL YEAR 2018**

	Fiscal Year 2017			Total Revenues & Expenditures	Proposed Budget FY 2018	% Change Projected '17 Proposed '18
	Adopted Budget FY 2017	Actual through 3/31/17	Projected through 9/30/17			
<b>EXPENDITURES (continued)</b>						
<b>Street lighting</b>						
Personnel services	12,171	-	12,171	12,171	12,171	0%
Electricity	36,513	16,895	19,618	36,513	36,513	0%
Equipment	14,200	14,410	4,057	18,467	14,200	-23%
Miscellaneous	-	2,172	-	2,172	-	-100%
Total street lighting	<u>62,884</u>	<u>33,477</u>	<u>35,846</u>	<u>69,323</u>	<u>62,884</u>	<u>-9%</u>
<b>Landscape services</b>						
Supervisor	79,912	38,447	41,463	79,910	79,912	0%
Personnel services	649,120	309,991	339,068	649,059	649,120	0%
Capital outlay: equipment	36,513	8,087	28,426	36,513	36,513	0%
Fuel	16,228	4,709	8,114	12,823	14,200	11%
Repairs and maintenance (parts)	28,399	14,450	13,949	28,399	28,399	0%
Insurance	11,160	8,793	-	8,793	9,252	5%
Minor operating equipment	12,171	6,413	5,758	12,171	12,171	0%
Horticulture dumpster	20,285	10,264	10,021	20,285	20,285	0%
Employee uniforms	11,360	6,021	6,086	12,107	12,171	1%
Chemicals	44,627	21,996	22,631	44,627	44,627	0%
Flower program	52,741	11,139	41,602	52,741	52,741	0%
Mulch program	52,741	45,389	7,352	52,741	52,741	0%
Plant replacement program	52,741	21,911	30,830	52,741	52,741	0%
Other contractual - tree trimming	9,502	6,937	2,565	9,502	9,502	0%
Contingencies	1,217	312	905	1,217	1,217	0%
Fountain maintenance	9,737	7,889	1,848	9,737	9,737	0%
Office operations	16,228	10,299	5,929	16,228	16,228	0%
Monument maintenance	6,086	304	2,029	2,333	6,086	161%
Total landscape services	<u>1,110,768</u>	<u>533,351</u>	<u>568,576</u>	<u>1,101,927</u>	<u>1,107,643</u>	<u>1%</u>
<b>Roadway services</b>						
Personnel	6,150	2,841	3,310	6,151	6,150	0%
Fuel	1,541	1,214	361	1,575	1,541	-2%
Repairs and maintenance - parts	2,568	487	2,081	2,568	2,568	0%
Insurance	73	119	-	119	128	8%
Total roadway services	<u>10,332</u>	<u>4,661</u>	<u>5,752</u>	<u>10,413</u>	<u>10,387</u>	<u>0%</u>

**BAYSIDE IMPROVEMENT  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND 001 BUDGET  
FISCAL YEAR 2018**

	Fiscal Year 2017			Total Revenues & Expenditures	Proposed Budget FY 2018	% Change Projected '17 Proposed '18
	Adopted Budget FY 2017	Actual through 3/31/17	Projected through 9/30/17			
<b>EXPENDITURES (continued)</b>						
<b>Parks &amp; recreation</b>						
Utilities	4,416	2,784	1,379	4,163	4,416	6%
Operating supplies	960	-	811	811	960	18%
Total parks and recreation	<u>5,376</u>	<u>2,784</u>	<u>2,190</u>	<u>4,974</u>	<u>5,376</u>	8%
<b>Other fees &amp; charges</b>						
Property appraiser	3,456	3,409	40	3,449	3,456	0%
Tax collector	5,184	4,854	266	5,120	5,184	1%
Total other fees & charges	<u>8,640</u>	<u>8,263</u>	<u>306</u>	<u>8,569</u>	<u>8,640</u>	1%
Total expenditures	<u>1,576,982</u>	<u>738,799</u>	<u>827,339</u>	<u>1,566,138</u>	<u>1,571,720</u>	0%
Excess/(deficiency) of revenues over/(under) expenditures	(2,167)	766,832	(747,235)	19,597	(5,274)	
<b>OTHER FINANCING SOURCES/(USES)</b>						
Transfer in	3,091	-	3,091	3,091	-	-100%
Sale of capital assets	-	877	-	877	-	-100%
Total other financing sources/(uses)	<u>3,091</u>	<u>877</u>	<u>3,091</u>	<u>3,968</u>	<u>-</u>	-100%
Net increase/(decrease) of fund balance	924	767,709	(744,144)	23,565	(5,274)	
Fund balance - beginning (unaudited)	304,447	415,946	1,183,655	415,946	439,511	
Fund balance - ending (projected)	<u>\$ 305,371</u>	<u>\$ 1,183,655</u>	<u>\$ 439,511</u>	<u>\$ 439,511</u>	<u>\$ 434,237</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 respective

**BAY CREEK  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND 101 BUDGET  
FISCAL YEAR 2018**

	Fiscal Year 2017			Total Revenues & Expenditures	Proposed Budget FY 2018	% Change Projected '17 Proposed '18
	Adopted Budget FY 2017	Actual through 3/31/17	Projected through 9/30/17			
<b>REVENUES</b>						
Assessment levy: on-roll - gross	\$ 395,162				\$ 389,429	
Allowable discounts (3%)*	(11,855)				(11,683)	
Assessment levy: on-roll - net	383,307	\$359,742	\$ 23,565	\$ 383,307	377,746	-1%
Interest	291	54	237	291	291	0%
Street sweeping	-	1,924	1,924	3,848	1,928	-50%
Miscellaneous	1,928	-	660	660	1,928	192%
Total revenues	385,526	361,720	26,386	388,106	381,893	-2%
<b>EXPENDITURES</b>						
<b>Professional fees</b>						
Supervisors**	9,689	3,633	6,056	9,689	9,689	0%
Engineering	3,536	3,429	943	4,372	3,536	-19%
Legal	1,415	354	566	920	1,415	54%
Audit**	9,000	3,188	5,812	9,000	9,000	0%
Management	7,921	3,961	3,961	7,922	7,921	0%
Accounting & payroll	3,168	1,584	1,584	3,168	3,168	0%
Computer services	951	563	388	951	951	0%
Assessment roll preparation	1,599	1,599	-	1,599	1,599	0%
Telephone	179	90	90	180	179	-1%
Postage & reproduction	255	122	132	254	255	0%
Printing and binding	928	464	464	928	928	0%
Legal Notices and Communications	424	55	369	424	424	0%
Office supplies	28	-	28	28	28	0%
Subscriptions and memberships	50	50	-	50	50	0%
Insurance**	10,163	7,591	-	7,591	7,971	5%
Miscellaneous (bank fees)	1,273	652	663	1,315	1,273	-3%
Total professional fees	50,579	27,335	21,056	48,391	48,387	0%
<b>Field management</b>						
Other contractual	7,129	3,564	3,565	7,129	7,129	0%
Total field management	7,129	3,564	3,565	7,129	7,129	0%
<b>Water management services</b>						
NPDES program	1,671	67	-	67	1,671	2394%
Other contractual services: lakes	30,682	13,477	17,205	30,682	30,682	0%
Other contractual services: wetlands	5,253	346	4,907	5,253	5,253	0%
Other contractual services: culverts/drains	2,388	-	2,388	2,388	2,388	0%
Other contractual services: lake health	2,985	501	2,484	2,985	2,985	0%
Aquascaping	5,969	853	5,116	5,969	5,969	0%
Capital outlay	1,791	1,149	642	1,791	1,791	0%
Repairs and Maintenance (Aerators)	1,791	145	1,645	1,790	1,791	0%
Total water management	52,530	16,538	34,387	50,925	52,530	3%

**BAY CREEK  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND 101 BUDGET  
FISCAL YEAR 2018**

	Fiscal Year 2017			Total Revenues & Expenditures	Proposed Budget FY 2018	% Change Projected '17 Proposed '18
	Adopted Budget FY 2017	Actual through 3/31/17	Projected through 9/30/17			
<b>EXPENDITURES (continued)</b>						
<b>Street lighting</b>						
Personnel services	2,829	-	2,829	2,829	2,829	0%
Electricity	8,487	3,927	4,560	8,487	8,487	0%
Equipment	3,301	3,341	943	4,284	3,301	-23%
Miscellaneous	-	505	-	505	-	-100%
Total street lighting	<u>14,617</u>	<u>7,773</u>	<u>8,332</u>	<u>16,105</u>	<u>14,617</u>	-9%
<b>Landscape services</b>						
Supervisor	18,575	8,940	9,637	18,577	18,575	0%
Personnel services	150,880	72,129	78,812	150,941	150,880	0%
Capital outlay	8,487	1,880	6,607	8,487	8,487	0%
Fuel	3,772	1,137	1,886	3,023	3,301	9%
Repairs and maintenance (parts)	6,601	3,359	3,242	6,601	6,601	0%
Insurance	2,594	2,067	-	2,067	2,151	4%
Minor operating equipment	2,829	1,491	1,338	2,829	2,829	0%
Horticulture dumpster	4,715	2,386	2,329	4,715	4,715	0%
Employee uniforms	2,640	1,400	1,415	2,815	2,829	0%
Chemicals	10,373	5,113	5,260	10,373	10,373	0%
Flower program	12,259	2,589	9,670	12,259	12,259	0%
Mulch program	12,259	10,550	1,709	12,259	12,259	0%
Plant replacement program	12,259	5,093	7,166	12,259	12,259	0%
Other contractual - tree trimming	2,209	1,613	596	2,209	2,209	0%
Contingencies	283	73	210	283	283	0%
Fountain maintenance	2,263	1,834	429	2,263	2,263	0%
Office operations	3,772	2,394	1,378	3,772	3,772	0%
Monument maintenance	1,415	71	472	543	1,415	161%
Total landscape services	<u>258,185</u>	<u>124,119</u>	<u>132,156</u>	<u>256,275</u>	<u>257,460</u>	0%
<b>Roadway services</b>						
Personnel	1,430	660	769	1,429	1,430	0%
Fuel	358	240	84	324	358	10%
Repairs and maintenance - parts	597	113	484	597	597	0%
Insurance	17	28	-	28	30	7%
Total roadway services	<u>2,402</u>	<u>1,041</u>	<u>1,337</u>	<u>2,378</u>	<u>2,415</u>	2%



**BAY CREEK  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND 101 BUDGET  
FISCAL YEAR 2018**

	Fiscal Year 2017			Total Revenues & Expenditures	Proposed Budget FY 2018	% Change Projected '17 Proposed '18
	Adopted Budget FY 2017	Actual through 3/31/17	Projected through 9/30/17			
<b>EXPENDITURES (continued)</b>						
<b>Parks &amp; recreation</b>						
Utilities	184	116	321	437	184	-58%
Operating supplies	40	-	189	189	40	-79%
Total parks and recreation	<u>224</u>	<u>116</u>	<u>510</u>	<u>626</u>	<u>224</u>	-64%
<b>Other fees &amp; charges</b>						
Property appraiser	144	142	9	151	144	-5%
Tax collector	216	218	62	280	216	-23%
Total other fees & charges	<u>360</u>	<u>360</u>	<u>71</u>	<u>431</u>	<u>360</u>	-16%
Total expenditures	<u>386,026</u>	<u>180,846</u>	<u>201,414</u>	<u>382,260</u>	<u>383,122</u>	0%
Excess/(deficiency) of revenues over/(under) expenditures	(500)	180,874	(175,028)	5,846	(1,229)	
<b>OTHER FINANCING SOURCES/(USES)</b>						
Transfer in	738	-	738	738	-	N/A
Sale of capital assets	-	206	-	206	-	N/A
Total other financing sources/(uses)	<u>738</u>	<u>206</u>	<u>738</u>	<u>944</u>	<u>-</u>	N/A
Net increase/(decrease) of fund balance	238	181,080	(174,290)	6,790	(1,229)	
Fund balance - beginning (unaudited)	45,469	73,333	254,413	73,333	80,123	
Fund balance - ending (projected)	<u>\$ 45,707</u>	<u>\$ 254,413</u>	<u>\$ 80,123</u>	<u>\$ 80,123</u>	<u>\$ 78,894</u>	

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

\*\*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 2018**

	Fiscal Year 2017			Total Revenues & Expenditures	Proposed Budget FY 2018	% Change Projected '17 Proposed '18
	Adopted Budget FY 2017	Actual through 3/31/17	Projected through 9/30/17			
<b>REVENUES</b>						
Assessment levy: on-roll - gross	\$ 603,023				\$ 603,023	
Allowable discounts (3%)*	(18,091)				(18,091)	
Assessment levy: on-roll - net	584,932	\$557,595	\$ 27,337	\$ 584,932	584,932	0%
Interest	500	2,236	-	2,236	2,500	12%
Total revenues	585,432	559,831	27,337	587,168	587,432	0%
<b>EXPENDITURES</b>						
<b>Professional fees</b>						
Accounting & payroll	9,380	4,690	4,690	9,380	9,380	0%
Computer services	3,411	1,706	1,705	3,411	3,411	0%
Assessment roll preparation	1,150	1,150	-	1,150	1,150	0%
Field management	14,211	7,106	7,105	14,211	14,211	0%
Total professional fees	28,152	14,652	13,500	28,152	28,152	0%
<b>Street lighting</b>						
Contractual services - lightpoles	4,500	-	4,500	4,500	4,500	0%
Total street lighting	4,500	-	4,500	4,500	4,500	0%
<b>Landscape services</b>						
Personnel services	280,000	154,752	135,000	289,752	290,000	0%
Rentals & leases	15,000	7,486	7,514	15,000	15,000	0%
Fuel	14,000	6,081	7,919	14,000	14,000	0%
Repairs & maintenance (parts)	20,000	9,358	10,642	20,000	20,000	0%
Insurance	10,500	9,032	-	9,032	9,500	5%
Horticulture dumpster	10,000	6,325	6,000	12,325	12,000	-3%
Miscellaneous equipment	3,000	373	1,500	1,873	2,000	7%
Chemicals	13,000	4,945	6,000	10,945	12,000	10%
Flower program	15,000	7,130	7,870	15,000	15,000	0%
Mulch program	20,000	32,445	-	32,445	30,000	-8%
Plant replacement program	40,000	14,176	15,000	29,176	30,000	3%
Other contractual - tree trimming	20,000	450	10,000	10,450	10,000	-4%
Monument maintenance	1,500	-	1,500	1,500	1,500	0%
Total landscape services	462,000	252,553	208,945	461,498	461,000	0%
<b>Fountain services</b>						
Operating supplies	110,000	49,262	60,738	110,000	110,000	0%
Total fountain services	110,000	49,262	60,738	110,000	110,000	0%

**BAYSIDE IMPROVEMENT AND BAY CREEK  
COMMUNITY DEVELOPMENT DISTRICTS  
GENERAL FUND 002 - THE COLONY BUDGET  
FISCAL YEAR 2018**

	Fiscal Year 2017			Total Revenues & Expenditures	Proposed Budget FY 2018	% Change Projected '17 Proposed '18
	Adopted Budget FY 2017	Actual through 3/31/17	Projected through 9/30/17			
Total expenditures	604,652	316,467	287,683	604,150	603,652	0%
Excess/(deficiency) of revenues over/(under) expenditures	(19,220)	243,364	(260,346)	(16,982)	(16,220)	
Fund balance - beginning (unaudited)	224,345	210,537	453,901	210,537	193,555	
Fund balance - ending (projected)	<u>\$205,125</u>	<u>\$453,901</u>	<u>\$193,555</u>	<u>\$193,555</u>	<u>\$177,335</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
		2017	2018	
002 Assessment	1,259.63	\$ 478.73	\$ 478.73	\$ 603,022.67

**BAYSIDE IMPROVEMENT AND BAY CREEK  
COMMUNITY DEVELOPMENT DISTRICTS  
ENTERPRISE FUND 401/451 COMBINED BUDGET  
FISCAL YEAR 2018**

	Fiscal Year 2017				Proposed Budget FY 2018	% Change Projected '17 Proposed '18
	Adopted Budget FY 2017	Actual through 3/31/17	Projected through 9/30/17	Total Revenues & Expenditures		
<b>OPERATING REVENUES</b>						
Charges for services:						
Assessment levy - gross	\$ 245,823				\$ 244,091	
Allowable discounts (3%)*	(7,375)				(7,323)	
Assessment levy - net	238,448	\$ 226,373	\$ 12,075	\$ 238,448	236,768	-1%
Irrigation revenue	425,000	220,806	230,000	450,806	425,000	-6%
Meter fees	3,500	-	2,000	2,000	3,500	75%
Total revenues	666,948	447,179	244,075	691,254	665,268	-4%
<b>OPERATING EXPENSES</b>						
<b>Professional fees</b>						
Supervisors	6,459	2,422	4,037	6,459	6,459	0%
Engineering	6,250	6,061	2,500	8,561	6,250	-27%
Legal	2,500	625	1,500	2,125	2,500	18%
Audit	6,000	2,126	3,874	6,000	6,000	0%
Management	14,567	7,284	7,283	14,567	14,858	2%
Accounting & payroll	5,600	2,800	2,800	5,600	5,600	0%
Computer services	1,680	995	685	1,680	1,680	0%
Utility billing	27,000	13,183	13,817	27,000	27,000	0%
Telephone	311	156	155	311	311	0%
Postage & reproduction	450	216	250	466	450	-3%
Printing and binding	1,639	820	819	1,639	1,639	0%
Legal Notices and Communications	750	97	665	762	750	-2%
Office supplies	50	-	34	34	50	47%
Subscriptions and memberships	87	88	-	88	87	-1%
Insurance	6,734	5,060	-	5,060	5,313	5%
Miscellaneous (bank fees)	2,250	1,061	1,189	2,250	2,250	0%
Total Professional fees	82,327	42,994	39,608	82,602	81,197	-2%
<b>Field Management fees</b>						
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%
<b>Water management services</b>						
NPDES program	5,138	205	-	205	5,138	2406%
Other contractual services: lakes	94,319	41,430	52,889	94,319	94,319	0%
Other contractual services: wetlands	16,148	1,063	15,085	16,148	16,148	0%
Other contractual services: culverts/drains	7,340	-	7,340	7,340	7,340	0%
Other contractual services: lake health	9,175	885	8,290	9,175	9,175	0%
Aquascaping	18,350	2,623	15,727	18,350	18,350	0%
Capital outlay	5,505	3,532	1,973	5,505	5,505	0%
Repairs and Maintenance (Aerators)	5,505	447	5,058	5,505	5,505	0%
Total water management services	161,480	50,185	106,362	156,547	161,480	3%

**BAYSIDE IMPROVEMENT AND BAY CREEK  
COMMUNITY DEVELOPMENT DISTRICTS  
ENTERPRISE FUND 401/451 COMBINED BUDGET  
FISCAL YEAR 2018**

	Fiscal Year 2017				Proposed Budget FY 2018	% Change Projected '17 Proposed '18
	Adopted Budget FY 2017	Actual through 3/31/17	Projected through 9/30/17	Total Revenues & Expenditures		
<b>OPERATING EXPENSES (continued)</b>						
<b>Landscape services</b>						
Other contractual - tree trimming	6,790	-	6,790	6,790	6,790	0%
Total landscape services	6,790	-	6,790	6,790	6,790	0%
<b>Roadway Services</b>						
Personnel	4,394	1,343	3,051	4,394	4,394	0%
Fuel	1,101	865	236	1,101	1,101	0%
Repairs and Maintenance - Parts	1,835	348	1,487	1,835	1,835	0%
Insurance	52	182	-	182	92	-49%
<b>Total Roadway Services</b>	<b>7,382</b>	<b>2,738</b>	<b>4,774</b>	<b>7,512</b>	<b>7,422</b>	<b>-1%</b>
<b>Irrigation services</b>						
Personnel	57,841	30,855	26,986	57,841	57,841	0%
Repairs and maintenance - parts	25,000	13,732	11,268	25,000	25,000	0%
Insurance	7,500	6,268	1,232	7,500	7,500	0%
Meter costs	3,500	2,848	652	3,500	3,500	0%
Other contractual services	13,000	2,824	10,176	13,000	13,000	0%
Electricity	55,000	50,565	40,000	90,565	85,000	-6%
Pumps & machinery	40,000	18,245	21,755	40,000	40,000	0%
Depreciation	100,102	50,052	50,050	100,102	100,102	0%
Total irrigation services	301,943	175,389	162,119	337,508	331,943	-2%
Total operating expenses	572,522	277,606	319,163	596,769	601,432	1%
Operating income/loss	94,426	169,573	(75,088)	94,485	63,836	
Nonoperating revenues/(expenses)						
Interest income	500	172	328	500	500	0%
Total nonoperating revenues/(expenses)	500	172	328	500	500	0%
Change in net assets	94,926	169,745	(74,760)	94,985	64,336	
Total net assets - beginning (unaudited)	1,221,596	1,507,841	1,677,586	1,507,841	1,602,826	
Total net assets - ending (projected)	\$ 1,316,522	\$ 1,677,586	\$ 1,602,826	\$ 1,602,826	\$ 1,667,162	

Description	Total Units	Assessment Summary		Total Revenue
		2017	2018	
Full Assessment	4,013.51	\$ 60.82	\$ 60.82	\$ 244,102

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

**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.		
Management			14,858
	<b>Wrathell, Hunt and Associates, LLC</b> , 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
	<b>Wrathell, Hunt and Associates, LLC</b> , 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
	<b>Wrathell, Hunt and Associates, LLC</b> , 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.	
Subscriptions and memberships	87
Annual fee paid to the Department of Community Affairs.	
Insurance	5,313
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 (bank fees)	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 <b>Wrathell, Hunt and Associates, LLC</b> .	

**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	94,319
Other contractual services: wetlands	16,148
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)	5,505
This covers any unforeseen costs that may be incurred.	
<b>Other contractual - tree trimming</b>	
Tree trimming of trees within the Districts' common areas and parks that exceed the on	6,790
<b>Roadway Services</b>	
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	92
Insurance costs for automobiles, property and worker's compensation related to	
<b>Irrigation services</b>	
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	85,000
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	\$ 601,432



**BAYSIDE IMPROVEMENT  
COMMUNITY DEVELOPMENT DISTRICT  
ENTERPRISE FUND 401 BUDGET  
FISCAL YEAR 2018**

	Fiscal Year 2017			Total Revenues and Expenditures	Proposed Budget FY 2018	% Change Projected '17 Proposed '18
	Adopted Budget FY 2017	Actual through 3/31/17	Projected through 9/30/17			
<b>OPERATING REVENUES</b>						
Charges for services:						
Assessment levy - gross	\$ 184,367				\$ 183,068	
Allowable discounts (3%)*	(5,531)				(5,492)	
Assessment levy - net	178,836	\$ 170,414	\$ 8,422	\$ 178,836	177,576	-1%
Irrigation revenue	318,750	171,327	172,500	343,827	318,750	-7%
Meter fees	2,625	-	1,500	1,500	2,625	75%
Total revenues	500,211	341,741	182,422	524,163	498,951	-5%
<b>OPERATING EXPENSES</b>						
<b>Professional fees</b>						
Supervisors**	3,230	1,211	2,019	3,230	3,230	0%
Engineering	4,688	4,546	1,875	6,421	4,688	-27%
Legal	1,875	469	1,125	1,594	1,875	18%
Audit**	3,000	1,063	1,937	3,000	3,000	0%
Management	10,925	5,463	5,462	10,925	11,144	2%
Accounting & payroll	4,200	2,100	2,100	4,200	4,200	0%
Computer services	1,260	746	514	1,260	1,260	0%
Utility billing	20,250	9,887	10,363	20,250	20,250	0%
Telephone	233	117	116	233	233	0%
Postage & reproduction	338	162	188	350	338	-3%
Printing and binding	1,229	615	614	1,229	1,229	0%
Legal advertising	563	73	499	572	563	-2%
Office supplies	38	-	26	26	38	46%
Subscription and memberships	65	66	-	66	65	-2%
Insurance**	3,367	2,530	-	2,530	2,657	5%
Miscellaneous	1,688	796	892	1,688	1,688	0%
Total professional fees	56,949	29,844	27,730	57,574	56,458	-2%
<b>Field management fees</b>						
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%
<b>Water management services</b>						
NPDES program	3,854	154	-	154	3,854	2403%
Other contractual services: lakes	70,739	31,071	39,667	70,738	70,739	0%
Other contractual services: wetlands	12,111	797	11,314	12,111	12,111	0%
Other contractual services: culverts/drains	5,505	-	5,505	5,505	5,505	0%
Other contractual services: lake health	6,881	664	6,218	6,882	6,881	0%
Aquascaping	13,763	1,967	11,795	13,762	13,763	0%
Capital outlay	4,129	2,649	1,480	4,129	4,129	0%
Repairs and Maintenance (Aerators)*	4,129	335	3,794	4,129	4,129	0%
Total water management services	121,111	37,637	79,773	117,410	121,111	3%

**BAYSIDE IMPROVEMENT  
COMMUNITY DEVELOPMENT DISTRICT  
ENTERPRISE FUND 401 BUDGET  
FISCAL YEAR 2018**

	Fiscal Year 2017			Total Revenues and Expenditures	Proposed Budget FY 2018	% Change Projected '17 Proposed '18
	Adopted Budget FY 2017	Actual through 3/31/17	Projected through 9/30/17			
<b>OPERATING EXPENSES (continued)</b>						
<b>Landscape services</b>						
Other contractual - tree trimming	5,093	-	5,093	5,093	5,093	0%
Total landscape services	<u>5,093</u>	<u>-</u>	<u>5,093</u>	<u>5,093</u>	<u>5,093</u>	<u>0%</u>
<b>Roadway Services</b>						
Personnel	3,296	1,008	2,288	3,296	3,296	0%
Fuel	826	648	177	825	826	0%
Repairs and Maintenance - Parts	1,376	261	1,115	1,376	1,376	0%
Insurance	39	137	-	137	69	-50%
<b>Total Roadway Services</b>	<u>5,537</u>	<u>2,054</u>	<u>3,580</u>	<u>5,634</u>	<u>5,567</u>	<u>-1%</u>
<b>Irrigation services</b>						
Personnel	43,377	23,141	20,240	43,381	43,377	0%
Repairs and maintenance - parts	18,750	10,299	8,451	18,750	18,750	0%
Insurance	5,625	4,701	924	5,625	5,625	0%
Meter costs	2,625	2,136	489	2,625	2,625	0%
Other contractual services	9,750	2,118	7,632	9,750	9,750	0%
Electricity	41,250	37,924	30,000	67,924	63,750	-6%
Pumps & machinery	30,000	13,684	16,316	30,000	30,000	0%
Depreciation	75,077	37,539	37,538	75,077	75,077	0%
Total irrigation services	<u>226,454</u>	<u>131,542</u>	<u>121,590</u>	<u>253,132</u>	<u>248,954</u>	<u>-2%</u>
Total operating expenses	<u>424,594</u>	<u>205,802</u>	<u>237,398</u>	<u>443,200</u>	<u>446,633</u>	<u>1%</u>
Operating income/loss	75,617	135,939	(54,976)	80,963	52,318	
Nonoperating revenues/(expenses)						
Interest income	375	116	246	362	375	4%
Total nonoperating revenues/(expenses)	<u>375</u>	<u>116</u>	<u>246</u>	<u>362</u>	<u>375</u>	<u>4%</u>
Change in net assets	75,992	136,055	(54,730)	81,325	52,693	
Total net assets - beginning (unaudited)	935,191	1,165,137	1,301,192	1,165,137	1,246,462	
Total net assets - ending (projected)	<u>\$ 1,011,183</u>	<u>\$ 1,301,192</u>	<u>\$ 1,246,462</u>	<u>\$ 1,246,462</u>	<u>\$ 1,299,155</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.

\*\*These items are cost shared 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.

**BAY CREEK  
COMMUNITY DEVELOPMENT DISTRICT  
ENTERPRISE FUND 451 BUDGET  
FISCAL YEAR 2018**

	Fiscal Year 2017			Total Revenues and Expenditures	Proposed Budget FY 2018	% Change Projected '17 Proposed '18
	Adopted Budget FY 2017	Actual through 3/31/17	Projected through 9/30/17			
<b>OPERATING REVENUES</b>						
Charges for services:						
Assessment levy - gross	\$ 61,456				\$ 61,023	
Allowable discounts (3%)*	(1,844)				(1,831)	
Assessment levy - net	59,612	\$ 55,959	\$ 3,653	\$ 59,612	59,192	-1%
Irrigation revenue	106,250	49,479	57,500	106,979	106,250	-1%
Meter fees	875	-	500	500	875	75%
Total revenues	166,737	105,438	61,653	167,091	166,317	0%
<b>OPERATING EXPENSES</b>						
<b>Professional fees</b>						
Supervisors**	3,230	1,211	2,019	3,230	3,230	0%
Engineering	1,563	1,515	625	2,140	1,563	-27%
Legal	625	156	375	531	625	18%
Audit**	3,000	1,063	1,937	3,000	3,000	0%
Management	3,642	1,821	1,821	3,642	3,715	2%
Accounting & payroll	1,400	700	700	1,400	1,400	0%
Computer services	420	249	171	420	420	0%
Utility billing	6,750	3,296	3,454	6,750	6,750	0%
Telephone	78	39	39	78	78	0%
Postage & reproduction	113	54	63	117	113	-3%
Printing and binding	410	205	205	410	410	0%
Legal advertising	188	24	166	190	188	-1%
Office supplies	13	-	9	9	13	44%
Subscription and memberships	22	22	-	22	22	0%
Insurance**	3,367	2,530	-	2,530	2,657	5%
Miscellaneous	563	265	297	562	563	0%
Total professional fees	25,384	13,150	11,881	25,031	24,747	-1%
<b>Field management fees</b>						
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%
<b>Water management services</b>						
NPDES program	1,285	51	-	51	1,285	2420%
Other contractual services: lakes	23,580	10,359	13,222	23,581	23,580	0%
Other contractual services: wetlands	4,037	266	3,771	4,037	4,037	0%
Other contractual services: culverts/drains	1,835	-	1,835	1,835	1,835	0%
Other contractual services: lake health	2,294	221	2,073	2,294	2,294	0%
Aquascaping	4,588	656	3,932	4,588	4,588	0%
Capital outlay	1,376	883	493	1,376	1,376	0%
Repairs and Maintenance (Aerators)*	1,376	112	1,265	1,377	1,376	0%
Total water management services	40,371	12,548	26,591	39,139	40,371	3%

**BAY CREEK  
COMMUNITY DEVELOPMENT DISTRICT  
ENTERPRISE FUND 451 BUDGET  
FISCAL YEAR 2018**

	Fiscal Year 2017			Total Revenues and Expenditures	Proposed Budget FY 2018	% Change Projected '17 Proposed '18
	Adopted Budget FY 2017	Actual through 3/31/17	Projected through 9/30/17			
<b>OPERATING EXPENSES (continued)</b>						
<b>Landscape services</b>						
Other contractual - tree trimming	1,698	-	1,698	1,698	1,698	0%
Total landscape services	<u>1,698</u>	<u>-</u>	<u>1,698</u>	<u>1,698</u>	<u>1,698</u>	<u>0%</u>
<b>Roadway Services</b>						
Personnel	1,099	335	763	1,098	1,099	0%
Fuel	275	217	59	276	275	0%
Repairs and Maintenance - Parts	459	87	372	459	459	0%
Insurance	13	45	-	45	23	-49%
<b>Total Roadway Services</b>	<u>1,846</u>	<u>684</u>	<u>1,194</u>	<u>1,878</u>	<u>1,856</u>	<u>-1%</u>
<b>Irrigation services</b>						
Personnel	14,460	7,714	6,747	14,461	14,460	0%
Repairs and maintenance - parts	6,250	3,433	2,817	6,250	6,250	0%
Insurance	1,875	1,567	308	1,875	1,875	0%
Meter costs	875	712	163	875	875	0%
Other contractual services	3,250	706	2,544	3,250	3,250	0%
Electricity	13,750	12,641	10,000	22,641	21,250	-6%
Pumps & machinery	10,000	4,561	5,439	10,000	10,000	0%
Depreciation	25,026	12,513	12,513	25,026	25,026	0%
Total irrigation services	<u>75,486</u>	<u>43,847</u>	<u>40,531</u>	<u>84,378</u>	<u>82,986</u>	<u>-2%</u>
Total operating expenses	<u>147,935</u>	<u>71,804</u>	<u>81,772</u>	<u>153,576</u>	<u>154,808</u>	<u>1%</u>
Operating income/loss	18,802	33,634	(20,119)	13,515	11,509	
Nonoperating revenues/(expenses)						
Interest income	125	56	82	138	125	-9%
Total nonoperating revenues/(expenses)	<u>125</u>	<u>56</u>	<u>82</u>	<u>138</u>	<u>125</u>	<u>-9%</u>
Change in net assets	18,927	33,690	(20,037)	13,653	11,634	
Total net assets - beginning (unaudited)	286,399	342,704	376,394	342,704	356,357	
Total net assets - ending (projected)	<u>\$ 305,326</u>	<u>\$ 376,394</u>	<u>\$ 356,357</u>	<u>\$ 356,357</u>	<u>\$ 367,991</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.

2017 - 2018 Final Assessments		Debt Service Assessment <b>PAID IN FULL</b>	General Fund	O&M Assessment Colony Fund	Enterprise Fund	Total Assessment
Bayside Neighborhoods	Full Service		\$ 446.27	\$ -	\$ 60.82	\$ 507.09
Bayside Neighborhoods	Limited Service		\$ 230.15	\$ -	\$ 60.82	\$ 290.97
The Colony Neighborhoods	Full Service		\$ 446.27	\$ 478.73	\$ 60.82	\$ 985.82
The Colony Neighborhoods	Limited Service		\$ 230.15	\$ 478.73	\$ 60.82	\$ 769.70

2016 - 2017 Final Assessments		Debt Service Assessment <b>PAID IN FULL</b>	General Fund	O&M Assessment Colony Fund	Enterprise Fund	Total Assessment
Bayside Neighborhoods	Full Service		\$ 451.30	\$ -	\$ 61.25	\$ 512.55
Bayside Neighborhoods	Limited Service		\$ 234.82	\$ -	\$ 61.25	\$ 296.07
The Colony Neighborhoods	Full Service		\$ 451.30	\$ 478.73	\$ 61.25	\$ 991.28
The Colony Neighborhoods	Limited Service		\$ 234.82	\$ 478.73	\$ 61.25	\$ 774.80

**Bay Creek  
Community Development District  
2017-2018 Final Assessments**

\*\*\*PRELIMINARY\*\*\*

Residential Neighborhoods (per unit)	Debt Service Assessment	O&M Assessment		Total Assessment
	<b>PAID IN FULL</b>	General Fund	Enterprise Fund	
Ascot		\$ 446.27	\$ 60.82	\$ 507.09
Pinewater Place		\$ 446.27	\$ 60.82	\$ 507.09
Bay Creek		\$ 446.27	\$ 60.82	\$ 507.09
The Ridge		\$ 446.27	\$ 60.82	\$ 507.09
Bay Creek (phase 2)		\$ 446.27	\$ 60.82	\$ 507.09
Baycrest Villas		\$ 446.27	\$ 60.82	\$ 507.09
Costa Del Sol		\$ 446.27	\$ 60.82	\$ 507.09
The Cottages		\$ 446.27	\$ 60.82	\$ 507.09
Southbridge		\$ 446.27	\$ 60.82	\$ 507.09
Creekside Crossing		\$ 446.27	\$ 60.82	\$ 507.09
The Point		\$ 446.27	\$ 60.82	\$ 507.09
<b>Commercial &amp; Golf Course</b>				
Pelican's Nest Golf Course		\$ 25,678.38	\$ 2,277.71	\$ 27,956.09
US 41 Commercial Parcels		\$ 4,788.48	\$ -	\$ 4,788.48
<b>Fiscal year 2015 - 2016 Assessments:</b>				
	SF	\$ 451.30	\$ 61.25	\$ 512.55
	MF	\$ 451.30	\$ 61.25	\$ 512.55
	GC	\$ 25,967.80	\$ 2,393.81	\$ 28,361.61
	COMM	\$ 4,842.45	\$ -	\$ 4,842.45

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 2018**

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
<b>Totals</b>	<b>1,576,981</b>	<b>1,639,225</b>	<b>3,216,206</b>
Coconut Road		316,800	

**Cost Sharing Methodology - Between Bayside and Bay Creek**

Current Benefit Program	Current Units	Percent	Sq. Ft. Responsibilities
Existing Bayside Units	3,531.10	80.80%	1,274,201
Bay Creek Units	839.27	19.20%	302,780
	<b>4,370.37</b>	<b>100.00%</b>	<b>1,576,981</b>

Common Benefit Programs	Current Units	Percent	Sq. Ft. Responsibilities
Existing Bayside Units	3,531.10	78.00%	1,278,596
Future Bayside Units	156.57	3.46%	56,717
Bay Creek Units	839.27	18.54%	303,912
	<b>4,526.94</b>	<b>100.00%</b>	<b>1,639,225</b>

	Total Sq. Footage Responsibilities	Percent
Bayside	2,609,514	81.14%
Bay Creek	606,692	18.86%
	<b>3,216,206</b>	<b>100%</b>

**Bayside Program Splits - Landscaping**

	Sq. Ft. Responsible	Percent
Existing Bayside Units	2,552,797	98%
Future Bayside Units	56,717	2%
	<b>2,609,514</b>	<b>100%</b>

**Bayside Program Splits - Parks and Recreation**

	Existing Units	Percent
Existing Bayside Units	3531.10	96%
Future Bayside Units	156.57	4%
	<b>3687.67</b>	<b>100%</b>

	General Fund	Enterprise Fund	Total
<b>Administrative/Field Cost Allocation*:</b>	75.00%	25.00%	100.00%
<b>Water Mgmt Cost Allocation:</b>	63.30%	36.70%	100.00%
<b>Street lighting Cost Allocation:</b>	100.00%	0.00%	100.00%
<b>Landscaping Cost Allocation:</b>	100.00%	0.00%	100.00%
<b>Roadway/P&amp;R Cost Allocation:</b>	63.30%	36.70%	100.00%
<b>Irrigation Cost Allocation:</b>	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 AND BAY CREEK  
COMMUNITY DEVELOPMENT DISTRICTS  
PAYROLL PROJECTIONS  
FISCAL YEAR 2018**

0.6300023

			Overtime Hours Per				Total	General Fund	Enterprise Fund
	2016 Wage	2017 Wage	Period	Salary	Taxes/WC	Benefits			
<b>Landscaping</b>									
Supervisors - 2	\$ 120,000	\$ 120,000	0	\$ 120,000	\$ 10,196	\$ 26,132	\$ 156,328	\$ 98,487	\$ 57,841
Crew - 19	\$ 11	\$ 11.00	3	\$ 467,324	\$ 75,940	\$ 14,400	\$ 557,664	\$ 557,664	
Crew - 5	\$ 13	\$ 13.00	3	\$ 145,340	\$ 23,618	\$ 14,400	\$ 183,358	\$ 183,358	
Crew Leaders - 2	\$ 18	\$ 18.00	3	\$ 80,496	\$ 13,081	\$ 14,400	\$ 107,977	\$ 107,977	
<b>Crew Only Total</b>								<b>\$ 848,999</b>	
<b>Colony Landscaping</b>									
Supervisors	\$ 49,920	\$ 49,920	0	\$ 49,920	\$ 8,112	\$ 7,200	\$ 65,232	\$ 65,232	
Crew Leader	\$ 12.00	\$ 12.00	2	\$ 26,208	\$ 4,259	\$ 7,200	\$ 37,667	\$ 37,667	
Irrigation Tech	\$ 11.50	\$ 11.50	2	\$ 25,116	\$ 4,081	\$ -	\$ 29,197	\$ 29,197	
Crew - 5	\$ 11.00	\$ 11.00	2	\$ 120,120	\$ 19,520	\$ -	\$ 139,640	\$ 139,640	
<b>Total</b>								<b>\$ 271,736</b>	
<b>Roadway</b>									
Streetsweeper	14.6	14.6	0	\$ 10,300	\$ 1,674	\$ -	\$ 11,974	\$ 11,974	\$ 4,394
<b>Total Roadway</b>							<b>\$ 11,974</b>	<b>\$ 11,974</b>	



**Bayside Improvement**  
**Community Development District**  
**Assessable Unit Schedule Analysis - GF 001**  
**Fiscal Year 2018**

Parcel	Classification	2017 Units
<b>Single-Family</b>		
Unit 1- Pennyroyal	SF	43
Unit 2- Goldcrest	SF	42
Unit 3- Lakemont	SF	101
Unit 4 - Lakemont	SF	42
Unit 6- Bay Cedar I	SF	30
Unit 7- The Capri	SF	63
Unit 8- Longlake	SF	39
Unit 9- Lakemont	SF	22
Unit 10 -Longlake	SF	64
Unit 11- Longlake	SF	33
Unit 12- Longlake	SF	11
Unit 13- Longlake Village	SF	56
Unit 15- Bay Cedar II	SF	36
Unit 19- Heron Point	SF	23
Coventry	SF	8
	Sub-total	613
<b>Multi-Family</b>		
Lakemont Cove	MF	124
Cypress Island	MF	68
Palm Colony	MF	120
Sandpiper Isles	MF	100
Sandpiper Greens	MF	48
Mystic Ridge	MF	46
Sawgrass Point	MF	124
The Reserve	MF	60
Southbridge	MF	34
	Sub-total	724

**Bayside Improvement**  
**Community Development District**  
**Assessable Unit Schedule Analysis - GF 001**  
**Fiscal Year 2018**

Parcel	Classification	2017 Units
<b>Commercial</b>		
Parcel F/B	COM	35.26
PNGC Golf Maintenance Facility	COM	12.54
PCGC Golf Maintenance Facility	COM	15.67
PNGC Clubhouse	COM	32.14
PCGC Clubhouse	COM	31.63
	Sub-total	127.24
<b>Golf Course</b>		
Pelican's Nest	GC	220.08
Pelican Colony	GC	145.85
	Sub-total	365.93
LaScala (Baywinds addition)	MF	64
Palermo (Baywinds addition)	MF	71
		135
Total Full Assessment Units (non-bonded area)		1965.17

**Single Family**

Waterside	SF	46
Messina Ct.	SF	6
Sanctuary	SF	52
Addison Place	SF	28
Tuscany Isles	SF	40
Bellagio	SF	26
	Sub-total	198

**Multi-Family**

Heron Cove	MF	22
Heron Glen	MF	15
Las Palmas	MF	49
Merano	MF	100
Sorento	MF	72
Treviso	MF	76
Villa Trevi	MF	5
Villa @ Castella	MF	24
Casa @ Castella	MF	24
Mansions @ Castella	MF	24
Florenzia	MF	116
Navona	MF	100
Terzetto Phase I	MF	30
Terzetto Phase II	MF	39
Ponza (former Pelican Landing Res)	MF	13
Cielo	MF	96
Altaira	MF	75
	Sub-total	880

**Bayside Improvement**  
**Community Development District**  
**Assessable Unit Schedule Analysis - GF 001**  
**Fiscal Year 2018**

Parcel	Classification	2017 Units
<b>Commercial</b>		
Tract B Walden Center	COM	37.70
Tides Condo (f/k/a Villas at P.L. Apartments)	COM	280
Tract I	COM	6.61
Coconut Square, Lot 1	COM	8.0995
Coconut Square, Lot 2	COM	5.8586
Coconut Square, Lot 3	COM	5.7240
Coconut Square, Lot 4	COM	5.8184
Coconut Square, Lot 5	COM	15.1479
Colony Sales Office	COM	1
North building	COM	11.0780
South building	COM	11.0781
Tract E	COM	7.19
Hyatt	COM	92.63
	Sub-total	<u>487.93</u>
	Total Full Assessment Units (bond series 1996 area)	<u><u>1565.93</u></u>

**Total Full Assessment Units      3531.10**

**FUTURE UNITS**

**Reduced Services**

Elks Lodge	non-profit	6.57
	Sub-total	<u>6.57</u>

**Multi-Family**

Colony VIII (5630)	MF	75
Colony IX (5640)	MF	75
	Sub-total	<u>150</u>

**Total Future Limited Service Assessment Units      156.57**

**Grand Total of Bayside Assessable Units      3687.67**

**BAYCREEK COMMUNITY DEVELOPMENT DISTRICT  
ASSESSABLE UNIT SCHEDULE ANALYSIS  
Fiscal Year 2018**

Residential Units	type	acres	Units	GF 101 O & M ERU's	GF 003 O & M ERU's
Single Family					
Ascot	SF		48		
Pinewater Place	SF		44		
			92	92	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			80	80	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			599	599	599
Total Residential			771	771	771
Commercial & Golf Course					
US 41 Commercial	COM	1.85		10.73	0
Pelican's Nest Golf Course	GOLF	57.54		57.54	0
Total Commercial		59.39		68.27	0
<b>Total O &amp; M Units</b>			<b>839.27</b>	<b>771.00</b>	

**BAYSIDE IMPROVEMENT  
COMMUNITY DEVELOPMENT DISTRICT  
ASSESSABLE UNIT SCHEDULE ANALYSIS - GF 002 The Colony  
Fiscal Year 2018**

	<b>2017</b>	<b>2018</b>
	<b>Units</b>	<b>Units</b>
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
Sorento	72	72
Treviso (Colony II)	76	76
Castella (Colony X - Parcel 5650)	72	72
Florenzia (Colony III 5610)	116	116
Ponza	13	13
Altaira Colony IV (5620)	<b>75</b>	<b>75</b>
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
<b>Total General Fund 002</b>	<b>1,259.63</b>	<b>1,259.63</b>

**BAYSIDE IMPROVEMENT AND BAY CREEK  
COMMUNITY DEVELOPMENT DISTRICTS  
ENTERPRISE FUND 401/451  
ASSESSABLE UNIT SCHEDULE ANALYSIS  
FISCAL YEAR 2018**

	2017 Units	2018 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 2018**

	<b>2017 Units</b>	<b>2018 Units</b>
Tezetto Phase II	39.00	39.00
<b>Altaira Colony IV (5620)</b>	<b>75.00</b>	<b>75.00</b>
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
<b>Bayside</b>	<b>3,194.33</b>	<b>3,194.34</b>
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
<b>Bay Creek</b>	<b>819.18</b>	<b>819.18</b>
<b>Total General Fund</b>	<b>4,013.51</b>	<b>4,013.52</b>