

**BAYSIDE IMPROVEMENT AND BAY CREEK  
COMMUNITY DEVELOPMENT DISTRICTS  
ADOPTED BUDGET  
FISCAL YEAR 2017  
AUGUST 22, 2016**

**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 2017**

	Fiscal Year 2016				Proposed Budget FY 2017	% Change Projected '16 Proposed '17
	Adopted Budget FY 2016	Actual through 3/31/16	Projected through 9/30/16	Total Revenues & Expenditures		
<b>REVENUES</b>						
Assessment levy: on-roll - gross	\$ 1,993,277				\$ 2,009,106	
Allowable discounts (3%)*	(59,798)				(60,273)	
Assessment levy: on-roll - net	1,933,479	\$ 1,847,200	\$ 86,294	\$ 1,933,494	1,948,833	1%
Interest	1,500	378	1,124	1,502	1,500	0%
Miscellaneous	10,000	102,303	10,000	112,303	10,000	-91%
Total revenues	1,944,979	1,949,881	97,418	2,047,299	1,960,333	-4%
<b>EXPENDITURES</b>						
<b>Professional fees</b>						
Supervisors	19,377	6,136	13,241	19,377	19,377	0%
Engineering	18,750	14,631	4,119	18,750	18,750	0%
Legal	7,500	3,974	3,526	7,500	7,500	0%
Audit	18,000	1,500	16,500	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	532	818	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	221	2,029	2,250	2,250	0%
Office supplies	150	36	114	150	150	0%
Subscriptions and memberships	263	263	-	263	263	0%
Insurance	20,076	19,358	-	19,358	20,326	5%
Miscellaneous (bank fees)	6,750	2,942	3,808	6,750	6,750	0%
Total professional fees	172,649	93,385	78,547	171,931	172,899	1%
<b>Field management</b>						
Other contractual	37,799	18,900	18,899	37,799	37,799	0%
Total field management	37,799	18,900	18,899	37,799	37,799	0%
<b>Water management services</b>						
NPDES program	8,862	5,786	3,076	8,862	8,862	0%
Other contractual services: lakes	126,595	15,502	111,093	126,595	162,681	29%
Other contractual services: wetlands	19,433	44,447	10,000	54,447	27,852	-49%
Other contractual services: lakes	35,845	21,057	14,788	35,845	-	-100%
Other contractual services: culverts/drain:	12,660	488	12,172	12,660	12,660	0%
Other contractual services: lake health	15,825	-	15,825	15,825	15,825	0%
Aquascaping	31,650	-	31,650	31,650	31,650	0%
Capital outlay	9,495	-	100,000	100,000	9,495	-91%
Repairs and Maintenance (Aerators)	6,330	12,905	2,000	14,905	9,495	-36%
Total water management	266,695	100,185	300,604	400,789	278,520	-31%

**BAYSIDE IMPROVEMENT AND BAY CREEK  
COMMUNITY DEVELOPMENT DISTRICTS  
GENERAL FUND 001/101 COMBINED BUDGET - PELICAN LANDING  
FISCAL YEAR 2017**

	Fiscal Year 2016			Total Revenues & Expenditures	Proposed Budget FY 2017	% Change Projected '16 Proposed '17
	Adopted Budget FY 2016	Actual through 3/31/16	Projected through 9/30/16			
<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	21,917	23,083	45,000	45,000	0%
Equipment	17,500	14,906	5,000	19,906	17,500	-12%
Total street lighting	<u>77,500</u>	<u>36,823</u>	<u>43,083</u>	<u>79,906</u>	<u>77,500</u>	-3%
<b>Landscape services</b>						
Supervisor	98,487	48,601	49,886	98,487	98,487	0%
Personnel services	800,000	380,897	419,103	800,000	800,000	0%
Capital outlay: equipment	45,000	28,250	7,500	35,750	45,000	26%
Rental & leases	-	3,212	-	3,212	-	-100%
Fuel	30,000	6,112	12,000	18,112	20,000	10%
Repairs and maintenance (parts)	32,500	21,707	15,000	36,707	35,000	-5%
Insurance	14,065	13,099	-	13,099	13,754	5%
Minor operating equipment	15,000	5,083	9,917	15,000	15,000	0%
Horticulture dumpster	22,000	12,605	12,000	24,605	25,000	2%
Miscellaneous equipment	-	2,017	-	2,017	-	-100%
Employee uniforms	14,000	7,725	6,275	14,000	14,000	0%
Chemicals	55,000	19,212	35,788	55,000	55,000	0%
Flower program	65,000	16,901	48,099	65,000	65,000	0%
Mulch program	65,000	41,728	23,272	65,000	65,000	0%
Plant replacement program	65,000	6,467	58,533	65,000	65,000	0%
Other contractual - tree trimming	12,660	-	12,660	12,660	11,711	-7%
Contingencies	-	2,000	-	2,000	1,500	-25%
Fountain maintenance	10,000	12,581	5,000	17,581	12,000	-32%
Office operations	20,000	14,557	5,443	20,000	20,000	0%
Monument maintenance	7,500	-	7,500	7,500	7,500	0%
Total landscape services	<u>1,371,212</u>	<u>642,754</u>	<u>727,976</u>	<u>1,370,730</u>	<u>1,368,952</u>	0%
<b>Roadway services</b>						
Personnel	7,580	4,861	2,719	7,580	7,580	0%
Rentals and leases	-	-	-	-	-	N/A
Fuel	1,899	1,008	891	1,899	1,899	0%
Repairs and maintenance - parts	3,165	1,582	1,583	3,165	3,165	0%
Insurance	30	90	-	90	90	0%
Total roadway services	<u>12,674</u>	<u>7,541</u>	<u>5,193</u>	<u>12,734</u>	<u>12,734</u>	0%

**BAYSIDE IMPROVEMENT AND BAY CREEK  
COMMUNITY DEVELOPMENT DISTRICTS  
GENERAL FUND 001/101 COMBINED BUDGET - PELICAN LANDING  
FISCAL YEAR 2017**

	Fiscal Year 2016			Total Revenues & Expenditures	Proposed Budget FY 2017	% Change Projected '16 Proposed '17
	Adopted Budget FY 2016	Actual through 3/31/16	Projected through 9/30/16			
<b>EXPENDITURES (continued)</b>						
<b>Parks &amp; recreation</b>						
Utilities	4,600	2,186	2,414	4,600	4,600	0%
Operating supplies	1,000	-	1,000	1,000	1,000	0%
Total parks and recreation	5,600	2,186	3,414	5,600	5,600	0%
<b>Other fees &amp; charges</b>						
Property appraiser	3,600	3,503	97	3,600	3,600	0%
Tax collector	5,400	4,979	421	5,400	5,400	0%
Total other fees & charges	9,000	8,482	518	9,000	9,000	0%
Total expenditures	1,953,129	910,256	1,178,234	2,088,489	1,963,004	-6%
Excess/(deficiency) of revenues over/(under) expenditures	(8,150)	1,039,625	(1,080,816)	(41,190)	(2,671)	
<b>OTHER FINANCING SOURCES/(USES)</b>						
Transfer in	-	-	-	-	3,829	N/A
Total other financing sources/(uses)	-	-	-	-	3,829	N/A
Net increase/(decrease) of fund balance	(8,150)	1,039,625	(1,080,816)	(41,190)	1,158	
Fund balance - beginning (unaudited)	368,261	391,109	1,430,734	391,109	349,919	
Fund balance - ending (projected)	<u>\$ 360,111</u>	<u>\$ 1,430,734</u>	<u>\$ 349,918</u>	<u>\$ 349,919</u>	<u>\$ 351,077</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
		2016	2017	
Common & Administration	156.57	\$ 235.45	\$ 234.82	\$ 36,765.77
Full Assessment	4,370.37	451.30	451.30	1,972,347.98
	<u>4,526.94</u>			2,009,113.75

**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>		

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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	20,326
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  
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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 20,000

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

Repairs and maintenance (parts) 35,000

Parts replacement for vehicles and equipment.

Insurance 13,754

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 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  
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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
Parts replacement for vehicles and equipment.	
Insurance	90
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	\$ 1,963,004

**BAYSIDE IMPROVEMENT  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND 001 BUDGET  
FISCAL YEAR 2017**

	Fiscal Year 2016			Total Revenues & Expenditures	Proposed Budget FY 2017	% Change Projected '16 Proposed '17
	Adopted Budget FY 2016	Actual through 3/31/16	Projected through 9/30/16			
<b>REVENUES</b>						
Assessment levy: on-roll - gross	\$ 1,597,609				\$ 1,613,951	
Allowable discounts (3%)*	(47,928)				(48,419)	
Assessment levy: on-roll - net	1,549,681	\$ 1,484,384	\$ 65,297	\$ 1,549,681	1,565,532	1%
Interest	1,211	334	877	1,211	1,211	0%
Miscellaneous	8,072	83,273	8,114	91,387	8,072	-91%
Total revenues	1,558,964	1,567,991	74,288	1,642,279	1,574,815	-4%
<b>EXPENDITURES</b>						
<b>Professional fees</b>						
Supervisors**	9,689	3,068	6,621	9,689	9,689	0%
Engineering	15,182	11,847	3,342	15,189	15,214	0%
Legal	6,073	3,218	2,861	6,079	6,086	0%
Audit**	9,000	750	8,250	9,000	9,000	0%
Management	34,007	17,004	17,039	34,043	34,079	0%
Accounting & payroll	13,602	6,801	6,816	13,617	13,631	0%
Computer services	4,081	2,415	1,669	4,084	4,089	0%
Assessment roll preparation	6,863	6,863	-	6,863	6,877	0%
Telephone	769	385	385	770	771	0%
Postage & reproduction	1,093	431	664	1,095	1,095	0%
Printing and binding	3,982	1,991	1,995	3,986	3,990	0%
Legal Notices and Communications	1,822	179	1,646	1,825	1,826	0%
Office supplies	121	29	92	121	122	1%
Subscriptions and memberships	213	213	-	213	213	0%
Insurance**	10,038	9,679	-	9,679	10,163	5%
Miscellaneous (bank fees)	5,465	2,188	3,090	5,278	5,477	4%
Total professional fees	122,000	67,061	54,470	121,531	122,322	1%
<b>Field management</b>						
Other contractual	30,606	15,303	15,335	30,638	30,670	0%
Total field management	30,606	15,303	15,335	30,638	30,670	0%
<b>Water management services</b>						
NPDES program	7,176	4,685	2,496	7,181	7,191	0%
Other contractual services: lakes	102,504	12,548	90,141	102,689	131,999	29%
Other contractual services: wetlands	15,735	41,808	8,114	49,922	22,599	-55%
Other contractual services: lakes	29,024	11,231	11,999	23,230	-	-100%
Other contractual services: culverts/drains	10,251	395	9,876	10,271	10,272	0%
Other contractual services: lake health	12,814	-	12,840	12,840	12,840	0%
Aquascaping	25,627	-	25,681	25,681	25,681	0%
Capital outlay	7,688	-	81,140	81,140	7,704	-91%
Repairs and Maintenance (Aerators)	5,125	10,449	1,623	12,072	7,704	-36%
Total water management	215,944	81,116	243,910	325,026	225,990	-30%

**BAYSIDE IMPROVEMENT  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND 001 BUDGET  
FISCAL YEAR 2017**

	Fiscal Year 2016			Total Revenues & Expenditures	Proposed Budget FY 2017	% Change Projected '16 Proposed '17
	Adopted Budget FY 2016	Actual through 3/31/16	Projected through 9/30/16			
<b>EXPENDITURES (continued)</b>						
<b>Street lighting</b>						
Personnel services	12,146	-	12,171	12,171	12,171	0%
Electricity	36,437	17,738	18,730	36,468	36,513	0%
Equipment	14,170	12,069	4,057	16,126	14,200	-12%
Total street lighting	<u>62,753</u>	<u>29,807</u>	<u>34,958</u>	<u>64,765</u>	<u>62,884</u>	-3%
<b>Landscape services</b>						
Supervisor	79,745	39,350	40,478	79,828	79,912	0%
Personnel services	647,760	308,398	340,060	648,458	649,120	0%
Capital outlay: equipment	36,437	22,874	6,086	28,960	36,513	26%
Rental & leases	-	2,601	-	2,601	-	-100%
Fuel	24,291	4,871	9,737	14,608	16,228	11%
Repairs and maintenance (parts)	26,315	17,576	12,171	29,747	28,399	-5%
Insurance	11,388	10,606	-	10,606	11,160	5%
Minor operating equipment	12,146	4,116	8,047	12,163	12,171	0%
Horticulture dumpster	17,813	10,206	9,737	19,943	20,285	2%
Miscellaneous equipment	-	1,633	-	1,633	-	-100%
Employee uniforms	11,336	6,255	5,092	11,347	11,360	0%
Chemicals	44,534	15,556	29,038	44,594	44,627	0%
Flower program	52,631	13,638	39,028	52,666	52,741	0%
Mulch program	52,631	33,787	18,883	52,670	52,741	0%
Plant replacement program	52,631	5,236	47,494	52,730	52,741	0%
Other contractual - tree trimming	10,251	-	10,272	10,272	9,502	-7%
Contingencies	-	1,619	-	1,619	1,217	-25%
Fountain maintenance	8,097	10,187	4,057	14,244	9,737	-32%
Office operations	16,194	11,833	4,416	16,249	16,228	0%
Monument maintenance	6,073	-	6,086	6,086	6,086	0%
Total landscape services	<u>1,110,273</u>	<u>520,342</u>	<u>590,682</u>	<u>1,111,024</u>	<u>1,110,768</u>	0%
<b>Roadway services</b>						
Personnel	6,138	3,943	2,206	6,149	6,150	0%
Fuel	1,538	862	723	1,585	1,541	-3%
Repairs and maintenance - parts	2,563	1,281	1,284	2,565	2,568	0%
Insurance	24	73	-	73	73	0%
Total roadway services	<u>10,263</u>	<u>6,159</u>	<u>4,213</u>	<u>10,372</u>	<u>10,332</u>	0%

**BAYSIDE IMPROVEMENT  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND 001 BUDGET  
FISCAL YEAR 2017**

	Fiscal Year 2016			Total Revenues & Expenditures	Proposed Budget FY 2017	% Change Projected '16 Proposed '17
	Adopted Budget FY 2016	Actual through 3/31/16	Projected through 9/30/16			
<b>EXPENDITURES (continued)</b>						
<b>Parks &amp; recreation</b>						
Utilities	4,324	2,056	1,959	4,015	4,416	10%
Operating supplies	940	-	811	811	960	18%
Total parks and recreation	<u>5,264</u>	<u>2,056</u>	<u>2,770</u>	<u>4,826</u>	<u>5,376</u>	11%
<b>Other fees &amp; charges</b>						
Property appraiser	3,384	3,277	79	3,356	3,456	3%
Tax collector	5,076	4,680	342	5,022	5,184	3%
Total other fees & charges	<u>8,460</u>	<u>7,957</u>	<u>421</u>	<u>8,378</u>	<u>8,640</u>	3%
Total expenditures	<u>1,565,563</u>	<u>729,801</u>	<u>946,759</u>	<u>1,676,560</u>	<u>1,576,982</u>	-6%
Excess/(deficiency) of revenues over/(under) expenditures	(6,599)	838,190	(872,471)	(34,281)	(2,167)	
<b>OTHER FINANCING SOURCES/(USES)</b>						
Transfer in	-	-	-	-	3,091	N/A
Total other financing sources/(uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,091</u>	N/A
Net increase/(decrease) of fund balance	(6,599)	838,190	(872,471)	(34,281)	924	
Fund balance - beginning (unaudited)	321,522	338,728	1,176,918	338,728	304,447	
Fund balance - ending (projected)	<u>\$ 314,923</u>	<u>\$ 1,176,918</u>	<u>\$ 304,447</u>	<u>\$ 304,447</u>	<u>\$ 305,371</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 2017**

	Fiscal Year 2016			Total Revenues & Expenditures	Proposed Budget FY 2017	% Change Projected '16 Proposed '17
	Adopted Budget FY 2016	Actual through 3/31/16	Projected through 9/30/16			
<b>REVENUES</b>						
Assessment levy: on-roll - gross	\$ 395,684				\$ 395,162	
Allowable discounts (3%)*	(11,871)				(11,855)	
Assessment levy: on-roll - net	383,813	\$362,816	\$ 20,997	\$ 383,813	383,307	0%
Interest	291	44	247	291	291	0%
Miscellaneous	1,928	19,030	1,886	20,916	1,928	-91%
Total revenues	386,032	381,890	23,130	405,020	385,526	-5%
<b>EXPENDITURES</b>						
<b>Professional fees</b>						
Supervisors**	9,689	3,068	6,621	9,689	9,689	0%
Engineering	3,568	2,784	777	3,561	3,536	-1%
Legal	1,427	756	665	1,421	1,415	0%
Audit**	9,000	750	8,250	9,000	9,000	0%
Management	7,993	3,996	3,961	7,957	7,921	0%
Accounting & payroll	3,197	1,598	1,584	3,182	3,168	0%
Computer services	959	568	388	956	951	-1%
Assessment roll preparation	1,613	1,613	-	1,613	1,599	-1%
Telephone	181	90	90	180	179	-1%
Postage & reproduction	257	101	154	255	255	0%
Printing and binding	936	468	464	932	928	0%
Legal Notices and Communications	428	42	383	425	424	0%
Office supplies	29	7	22	29	28	-3%
Subscriptions and memberships	50	50	-	50	50	0%
Insurance**	10,038	9,679	-	9,679	10,163	5%
Miscellaneous (bank fees)	1,285	754	718	1,472	1,273	-14%
Total professional fees	50,650	26,324	24,077	50,401	50,579	0%
<b>Field management</b>						
Other contractual	7,193	3,597	3,564	7,161	7,129	0%
Total field management	7,193	3,597	3,564	7,161	7,129	0%
<b>Water management services</b>						
NPDES program	1,686	1,101	580	1,681	1,671	-1%
Other contractual services: lakes	24,091	2,954	20,952	23,906	30,682	28%
Other contractual services: wetlands	3,698	2,639	1,886	4,525	5,253	16%
Other contractual services: lakes	6,821	9,826	2,789	12,615	-	-100%
Other contractual services: culverts/drains	2,409	93	2,296	2,389	2,388	0%
Other contractual services: lake health	3,011	-	2,985	2,985	2,985	0%
Aquascaping	6,023	-	5,969	5,969	5,969	0%
Capital outlay	1,807	-	18,860	18,860	1,791	-91%
Repairs and Maintenance (Aerators)	1,205	2,456	377	2,833	1,791	-37%
Total water management	50,751	19,069	56,694	75,763	52,530	-31%

**BAY CREEK  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND 101 BUDGET  
FISCAL YEAR 2017**

	Fiscal Year 2016			Total Revenues & Expenditures	Proposed Budget FY 2017	% Change Projected '16 Proposed '17
	Adopted Budget FY 2016	Actual through 3/31/16	Projected through 9/30/16			
<b>EXPENDITURES (continued)</b>						
<b>Street lighting</b>						
Personnel services	2,855	-	2,829	2,829	2,829	0%
Electricity	8,564	4,179	4,353	8,532	8,487	-1%
Equipment	3,330	2,837	943	3,780	3,301	-13%
Total street lighting	14,749	7,016	8,125	15,141	14,617	-3%
<b>Landscape services</b>						
Supervisor	18,742	9,251	9,408	18,659	18,575	0%
Personnel services	152,240	72,499	79,043	151,542	150,880	0%
Capital outlay	8,564	5,376	1,415	6,791	8,487	25%
Rentals & leases	-	611	-	611	-	-100%
Fuel	5,709	1,241	2,263	3,504	3,772	8%
Repairs and maintenance (parts)	6,185	4,131	2,829	6,960	6,601	-5%
Insurance	2,677	2,493	-	2,493	2,594	4%
Minor operating equipment	2,855	967	1,870	2,837	2,829	0%
Horticulture dumpster	4,187	2,399	2,263	4,662	4,715	1%
Miscellaneous equipment	-	384	-	384	-	-100%
Employee uniforms	2,664	1,470	1,183	2,653	2,640	0%
Chemicals	10,467	3,656	6,750	10,406	10,373	0%
Flower program	12,370	3,263	9,071	12,334	12,259	-1%
Mulch program	12,370	7,941	4,389	12,330	12,259	-1%
Plant replacement program	12,370	1,231	11,039	12,270	12,259	0%
Other contractual - tree trimming	2,409	-	2,388	2,388	2,209	-7%
Contingencies	-	381	-	381	283	-26%
Fountain maintenance	1,903	2,394	943	3,337	2,263	-32%
Office operations	3,806	2,724	1,027	3,751	3,772	1%
Monument maintenance	1,427	-	1,415	1,415	1,415	0%
Total landscape services	260,945	122,412	137,296	259,708	258,185	-1%
<b>Roadway services</b>						
Personnel	1,442	918	513	1,431	1,430	0%
Fuel	361	146	168	314	358	14%
Repairs and maintenance - parts	602	301	299	600	597	-1%
Insurance	6	17	-	17	17	0%
Total roadway services	2,411	1,382	980	2,362	2,402	2%

**BAY CREEK  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND 101 BUDGET  
FISCAL YEAR 2017**

	Fiscal Year 2016			Total Revenues & Expenditures	Proposed Budget FY 2017	% Change Projected '16 Proposed '17
	Adopted Budget FY 2016	Actual through 3/31/16	Projected through 9/30/16			
<b>EXPENDITURES (continued)</b>						
<b>Parks &amp; recreation</b>						
Utilities	276	130	455	585	184	-69%
Operating supplies	60	-	189	189	40	-79%
Total parks and recreation	<u>336</u>	<u>130</u>	<u>644</u>	<u>774</u>	<u>224</u>	<u>-71%</u>
<b>Other fees &amp; charges</b>						
Property appraiser	216	226	18	244	144	-41%
Tax collector	324	299	79	378	216	-43%
Total other fees & charges	<u>540</u>	<u>525</u>	<u>97</u>	<u>622</u>	<u>360</u>	<u>-42%</u>
Total expenditures	<u>387,575</u>	<u>180,455</u>	<u>231,477</u>	<u>411,932</u>	<u>386,026</u>	<u>-6%</u>
Excess/(deficiency) of revenues over/(under) expenditures	(1,543)	201,435	(208,347)	(6,912)	(500)	
<b>OTHER FINANCING SOURCES/(USES)</b>						
Transfer in	-	-	-	-	738	N/A
Total other financing sources/(uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>738</u>	<u>N/A</u>
Net increase/(decrease) of fund balance	(1,543)	201,435	(208,347)	(6,912)	238	
Fund balance - beginning (unaudited)	46,735	52,381	253,816	52,381	45,469	
Fund balance - ending (projected)	<u>\$ 45,192</u>	<u>\$ 253,816</u>	<u>\$ 45,469</u>	<u>\$ 45,469</u>	<u>\$ 45,707</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 2017**

	Fiscal Year 2016			Total Revenues & Expenditures	Proposed Budget FY 2017	% Change Projected '16 Proposed '17
	Adopted Budget FY 2016	Actual through 3/31/16	Projected through 9/30/16			
<b>REVENUES</b>						
Assessment levy: on-roll - gross	\$ 603,507				\$ 603,023	
Allowable discounts (3%)*	(18,105)				(18,091)	
Assessment levy: on-roll - net	585,402	\$558,990	\$ 26,412	\$ 585,402	584,932	0%
Interest	500	152	-	152	500	229%
Total revenues	585,902	559,142	26,412	585,554	585,432	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	131,936	148,064	280,000	280,000	0%
Rentals & leases	25,000	-	10,000	10,000	15,000	50%
Fuel	14,000	5,122	8,878	14,000	14,000	0%
Repairs & maintenance (parts)	20,000	5,873	10,000	15,873	20,000	26%
Insurance	11,000	9,928	-	9,928	10,500	6%
Horticulture dumpster	10,000	4,950	5,050	10,000	10,000	0%
Miscellaneous equipment	3,000	361	2,639	3,000	3,000	0%
Chemicals	13,000	5,961	7,039	13,000	13,000	0%
Flower program	15,000	6,583	8,417	15,000	15,000	0%
Mulch program	20,000	16,783	3,217	20,000	20,000	0%
Plant replacement program	40,000	47	39,953	40,000	40,000	0%
Other contractual - tree trimming	20,000	15,840	4,160	20,000	20,000	0%
Monument maintenance	1,500	-	1,500	1,500	1,500	0%
Total landscape services	472,500	203,384	248,917	452,301	462,000	2%
<b>Fountain services</b>						
Operating supplies	110,000	49,838	60,162	110,000	110,000	0%
Total fountain services	110,000	49,838	60,162	110,000	110,000	0%



**BAYSIDE IMPROVEMENT AND BAY CREEK  
COMMUNITY DEVELOPMENT DISTRICTS  
GENERAL FUND 002 - THE COLONY BUDGET  
FISCAL YEAR 2017**

	Fiscal Year 2016			Total Revenues & Expenditures	Proposed Budget FY 2017	% Change Projected '16 Proposed '17
	Adopted Budget FY 2016	Actual through 3/31/16	Projected through 9/30/16			
Total expenditures	615,152	267,874	327,079	594,953	604,652	2%
Excess/(deficiency) of revenues over/(under) expenditures	(29,250)	291,268	(300,667)	(9,399)	(19,220)	
Net increase/(decrease) of fund balance	(29,250)	291,268	(300,667)	(9,399)	(19,220)	
Fund balance - beginning (unaudited)	244,533	233,744	525,012	233,744	224,345	
Fund balance - ending (projected)	<u>\$ 215,283</u>	<u>\$ 525,012</u>	<u>\$ 224,345</u>	<u>\$ 224,345</u>	<u>\$ 205,125</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
		2016	2017	
002 Assessment	1,259.63	\$ 478.73	\$ 478.73	\$ 603,022.67

**BAY CREEK  
COMMUNITY DEVELOPMENT DISTRICT  
DEBT SERVICE FUND BUDGET- SERIES 1996 BONDS  
FISCAL YEAR 2017**

	Fiscal Year 2016			Total Revenues and Expenditures	Proposed Budget FY 2017
	Adopted Budget FY 2016	Actual through 3/31/16	Projected through 9/30/16		
<b>REVENUES</b>					
Assessment levy: on-roll: gross	\$ 141,559				\$ -
Allowable discounts (4%)	(5,662)				-
Assessment levy: on-roll: net	135,897	\$ 129,658	\$ 6,239	\$ 135,897	-
Interest	-	6	-	6	-
Total revenues	135,897	129,664	6,239	135,903	-
<b>EXPENDITURES</b>					
<b>Debt service</b>					
Principal: scheduled	155,000	-	155,000	155,000	-
Principal: prepayment	165,000	-	165,000	165,000	-
Interest	19,200	9,600	9,600	19,200	-
Total debt service	339,200	9,600	329,600	339,200	-
<b>Administrative</b>					
Accounting	5,040	2,520	2,520	5,040	-
Trustee	3,600	3,450	150	3,600	-
Arbitrage	1,250	-	1,250	1,250	-
Dissemination agent	6,651	3,325	3,326	6,651	-
Assessment roll preparation	7,500	7,500	-	7,500	-
Total administrative	24,041	16,795	7,246	24,041	-
Total expenditures	363,241	26,395	336,846	363,241	-
Excess/(deficiency) of revenues over/(under) expenditures	(227,344)	103,269	(330,607)	(227,338)	-
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfer in	-	-	-	-	(1,790)
Total other financing sources/(uses)	-	-	-	-	(1,790)
Fund balance:					
Net increase/(decrease) in fund balance	(227,344)	103,269	(330,607)	(227,338)	(1,790)
Beginning fund balance (unaudited)	227,344	229,128	332,397	229,128	1,790
Ending fund balance (projected)	\$ -	\$332,397	\$ 1,790	\$ 1,790	\$ -

**BAYSIDE IMPROVEMENT  
COMMUNITY DEVELOPMENT DISTRICT  
DEBT SERVICE FUND 201 BUDGET - SERIES 1998 BONDS  
FISCAL YEAR 2017**

	Fiscal Year 2016				Proposed Budget FY 2017
	Adopted Budget FY 2016	Actual through 3/31/16	Projected through 9/30/16	Total Revenues and Expenditures	
<b>REVENUES</b>					
Assessment levy: on-roll: gross	\$ 350,841				\$ -
Allowable discounts (4%)	(14,034)				-
Assessment levy: on-roll: net	336,807	\$ 324,964	\$ 11,843	\$ 336,807	-
Interest	-	15	-	15	-
Total Revenues	336,807	324,979	11,843	336,822	-
<b>EXPENDITURES</b>					
<b>Debt service</b>					
Principal - scheduled	250,000	-	250,000	250,000	-
Principal - prepayment	545,000	5,000	540,000	545,000	-
Interest	50,085	25,042	25,043	50,085	-
Total debt service	845,085	30,042	815,043	845,085	-
<b>Administrative</b>					
Accounting	5,040	2,520	2,520	5,040	-
Trustee	4,500	-	4,500	4,500	-
Arbitrage	1,400	-	1,400	1,400	-
Dissemination agent fees	6,651	3,325	3,326	6,651	-
Assessment roll preparation	10,000	10,000	-	10,000	-
Total administrative	27,591	15,845	11,746	27,591	-
Total expenditures	872,676	45,887	826,789	872,676	-
Excess/(deficiency) of revenues over/(under) expenditures	(535,869)	279,092	(814,946)	(535,854)	-
<b>OTHER FINANCING SOURCES/(USES)</b>					
Transfer in	-	-	-	-	(2,039)
Total other financing sources/(uses)	-	-	-	-	(2,039)
Fund balance:					
Net increase/(decrease) in fund balance	(535,869)	279,092	(814,946)	(535,854)	(2,039)
Beginning fund balance (unaudited)	535,869	537,893	816,985	537,893	2,039
Ending fund balance (projected)	\$ -	\$ 816,985	\$ 2,039	\$ 2,039	\$ -

**BAYSIDE IMPROVEMENT AND BAY CREEK  
COMMUNITY DEVELOPMENT DISTRICTS  
ENTERPRISE FUND 401/451 COMBINED BUDGET  
FISCAL YEAR 2017**

	Fiscal Year 2016			Total Revenues & Expenditures	Proposed Budget FY 2017	% Change Projected '16 Proposed '17
	Adopted Budget FY 2016	Actual through 3/31/16	Projected through 9/30/16			
<b>OPERATING REVENUES</b>						
Charges for services:						
Assessment levy - gross	\$ 244,078				\$ 245,823	
Allowable discounts (3%)*	(7,322)				(7,375)	
Assessment levy - net	236,756	\$ 225,826	\$ 10,930	\$ 236,756	238,448	1%
Irrigation revenue	425,000	192,614	-	192,614	425,000	121%
Meter fees	3,500	2,245	2,000	4,245	3,500	-18%
Total revenues	665,256	420,685	12,930	433,615	666,948	54%
<b>OPERATING EXPENSES</b>						
<b>Professional fees</b>						
Supervisors	6,459	2,315	4,144	6,459	6,459	0%
Engineering	6,250	5,653	10,000	15,653	6,250	-60%
Legal	2,500	1,164	1,336	2,500	2,500	0%
Audit	6,000	250	5,750	6,000	6,000	0%
Management	14,281	7,105	7,176	14,281	14,567	2%
Accounting & payroll	5,600	2,800	2,800	5,600	5,600	0%
Computer services	1,680	1,033	647	1,680	1,680	0%
Utility billing	27,000	12,523	14,477	27,000	27,000	0%
Telephone	311	156	155	311	311	0%
Postage & reproduction	450	194	250	444	450	1%
Printing and binding	1,639	820	819	1,639	1,639	0%
Legal Notices and Communications	750	95	665	760	750	-1%
Office supplies	50	13	34	47	50	6%
Subscription and memberships	87	88	-	88	87	-1%
Insurance	6,693	6,413	-	6,413	6,734	5%
Miscellaneous	2,250	1,556	694	2,250	2,250	0%
Total Professional fees	82,000	42,178	48,947	91,125	82,327	-10%
<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	2,579	2,559	5,138	5,138	0%
Other contractual services: lakes	73,397	8,937	64,460	73,397	94,319	29%
Other contractual services: wetlands	11,267	14,658	-	14,658	16,148	10%
Other contractual services: lakes	20,782	22,777	-	22,777	-	-100%
Other contractual services: testing/research	-	1,081	2,000	3,081	-	-100%
Other contractual services: culverts/drains	7,340	1,609	5,731	7,340	7,340	0%
Other contractual services: lake health	9,175	-	-	-	9,175	N/A
Aquascaping	18,350	31	18,319	18,350	18,350	0%
Capital outlay	5,505	1,076	50,000	51,076	5,505	-89%
Repairs and Maintenance (Aerators)	3,670	6,074	-	6,074	5,505	-9%
Total water management services	154,624	58,822	143,069	201,891	161,480	-20%

**BAYSIDE IMPROVEMENT AND BAY CREEK  
COMMUNITY DEVELOPMENT DISTRICTS  
ENTERPRISE FUND 401/451 COMBINED BUDGET  
FISCAL YEAR 2017**

	Fiscal Year 2016			Total Revenues & Expenditures	Proposed Budget FY 2017	% Change Projected '16 Proposed '17
	Adopted Budget FY 2016	Actual through 3/31/16	Projected through 9/30/16			
<b>OPERATING EXPENSES (continued)</b>						
<b>Landscape services</b>						
Other contractual - tree trimming	7,340	-	-	-	6,790	
<b>Total landscape services</b>	<b>7,340</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,790</b>	
<b>Roadway Services</b>						
Personnel	4,394	84	84	168	4,394	N/A 2515%
Rentals & Leases	-	-	-	-	-	N/A
Fuel	1,101	270	270	540	1,101	104%
Repairs and Maintenance - Parts	1,835	688	688	1,376	1,835	33%
Insurance	18	74	74	148	52	-65%
<b>Total Roadway Services</b>	<b>7,348</b>	<b>1,116</b>	<b>1,116</b>	<b>2,232</b>	<b>7,382</b>	<b>231%</b>
<b>Irrigation services</b>						
Personnel	57,841	30,864	26,977	57,841	57,841	0%
Repairs and maintenance - parts	25,000	11,839	10,000	21,839	25,000	14%
Insurance	7,500	7,228	-	7,228	7,500	4%
Meter costs	3,500	1,986	1,000	2,986	3,500	17%
Other contractual services	13,000	8,462	35,000	43,462	13,000	-70%
Electricity	55,000	41,245	30,000	71,245	55,000	-23%
Pumps & machinery	40,000	17,898	30,000	47,898	40,000	-16%
Depreciation	100,102	51,672	48,430	100,102	100,102	0%
<b>Total irrigation services</b>	<b>301,943</b>	<b>171,194</b>	<b>181,407</b>	<b>352,601</b>	<b>301,943</b>	<b>-14%</b>
<b>Total operating expenses</b>	<b>565,855</b>	<b>279,610</b>	<b>380,839</b>	<b>660,449</b>	<b>572,522</b>	<b>-13%</b>
<b>Operating income/loss</b>	<b>99,401</b>	<b>141,075</b>	<b>(367,909)</b>	<b>(226,834)</b>	<b>94,426</b>	
<b>Nonoperating revenues/(expenses)</b>						
Interest income	500	125	375	500	500	0%
Miscellaneous income	-	130	-	130	-	-100%
<b>Total nonoperating revenues/(expenses)</b>	<b>500</b>	<b>255</b>	<b>375</b>	<b>630</b>	<b>500</b>	<b>-21%</b>
<b>Change in net assets</b>	<b>99,901</b>	<b>141,330</b>	<b>(367,534)</b>	<b>(226,204)</b>	<b>94,926</b>	
<b>Total net assets - beginning (unaudited)</b>	<b>1,471,932</b>	<b>1,447,800</b>	<b>1,589,130</b>	<b>1,447,800</b>	<b>1,221,596</b>	
<b>Total net assets - ending (projected)</b>	<b>\$ 1,571,833</b>	<b>\$ 1,589,130</b>	<b>\$ 1,221,596</b>	<b>\$ 1,221,596</b>	<b>\$ 1,316,522</b>	

Description	Total Units	Assessment Summary		Total Revenue
		2016	2017	
Full Assessment	4,013.51	\$ 60.82	\$ 61.25	\$ 245,827

\*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.

**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	14,567
<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.	
Subscription and memberships	87
Annual fee paid to the Department of Community Affairs.	
Insurance	6,734
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.	
<b>Field Management fees</b>	
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> .	
<b>Water management services</b>	
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	52
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	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	\$ 572,522



**BAYSIDE IMPROVEMENT  
COMMUNITY DEVELOPMENT DISTRICT  
ENTERPRISE FUND 401 BUDGET  
FISCAL YEAR 2017**

	Fiscal Year 2016			Total Revenues and Expenditures	Proposed Budget FY 2017	% Change Projected '16 Proposed '17
	Adopted Budget FY 2016	Actual through 3/31/16	Projected through 9/30/16			
<b>OPERATING REVENUES</b>						
Charges for services:						
Assessment levy - gross	\$ 183,059				\$ 184,367	
Allowable discounts (3%)*	(5,492)				(5,531)	
Assessment levy - net	177,567	\$ 169,560	\$ 8,007	\$ 177,567	178,836	1%
Irrigation revenue	318,750	146,858	-	146,858	318,750	117%
Meter fees	2,625	2,245	1,500	3,745	2,625	-30%
Total revenues	498,942	318,663	9,507	328,170	500,211	52%
<b>OPERATING EXPENSES</b>						
<b>Professional fees</b>						
Supervisors**	3,230	1,023	2,072	3,095	3,230	4%
Engineering	4,688	3,658	7,500	11,158	4,688	-58%
Legal	1,875	994	1,002	1,996	1,875	-6%
Audit**	3,000	250	2,875	3,125	3,000	-4%
Management	10,711	5,355	5,382	10,737	10,925	2%
Accounting & payroll	4,200	2,100	2,100	4,200	4,200	0%
Computer services	1,260	746	485	1,231	1,260	2%
Utility billing	20,250	9,477	10,858	20,335	20,250	0%
Telephone	233	117	116	233	233	0%
Postage & reproduction	338	133	188	321	338	5%
Printing and binding	1,229	615	614	1,229	1,229	0%
Legal advertising	563	55	499	554	563	2%
Office supplies	38	9	26	35	38	9%
Subscription and memberships	65	66	-	66	65	-2%
Insurance**	3,347	3,226	-	3,226	3,367	4%
Miscellaneous	1,688	1,317	521	1,838	1,688	-8%
Total professional fees	56,715	29,141	34,238	63,379	56,949	-10%
<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	2,483	1,919	4,402	3,854	-12%
Other contractual services: lakes	55,048	6,741	48,345	55,086	70,739	28%
Other contractual services: wetlands	8,450	6,031	-	6,031	12,111	101%
Other contractual services: lakes	15,587	22,452	-	22,452	-	-100%
Other contractual services: testing/research	-	-	1,500	1,500	-	-100%
Other contractual services: culverts/drains	5,505	212	4,298	4,510	5,505	22%
Other contractual services: lake health	6,881	-	-	-	6,881	N/A
Aquascaping	13,763	-	13,739	13,739	13,763	0%
Capital outlay	4,129	-	37,500	37,500	4,129	-89%
Repairs and Maintenance (Aerators)*	2,753	5,612	-	5,612	4,129	-26%
Total water management services	115,970	43,531	107,301	150,832	121,111	-20%

**BAYSIDE IMPROVEMENT  
COMMUNITY DEVELOPMENT DISTRICT  
ENTERPRISE FUND 401 BUDGET  
FISCAL YEAR 2017**

	Fiscal Year 2016				Proposed Budget FY 2017	% Change Projected '16 Proposed '17
	Adopted Budget FY 2016	Actual through 3/31/16	Projected through 9/30/16	Total Revenues and Expenditures		
<b>OPERATING EXPENSES (continued)</b>						
<b>Landscape services</b>						
Other contractual - tree trimming	5,505	-	-	-	5,093	
Total landscape services	<u>5,505</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,093</u>	
<b>Roadway Services</b>						
Personnel	3,296	84	63	147	3,296	
Fuel	826	270	203	473	826	
Repairs and Maintenance - Parts	1,376	688	516	1,204	1,376	
Insurance	14	74	56	130	39	
<b>Total Roadway Services</b>	<u>5,512</u>	<u>1,116</u>	<u>838</u>	<u>1,954</u>	<u>5,537</u>	
<b>Irrigation services</b>						
Personnel	43,377	23,754	20,233	43,987	43,377	-1%
Repairs and maintenance - parts	18,750	9,393	7,500	16,893	18,750	11%
Insurance	5,625	5,407	-	5,407	5,625	4%
Meter costs	2,625	1,196	750	1,946	2,625	35%
Other contractual services	9,750	5,846	26,250	32,096	9,750	-70%
Electricity	41,250	35,988	22,500	58,488	41,250	-29%
Pumps & machinery	30,000	15,285	22,500	37,785	30,000	-21%
Depreciation	75,077	39,159	36,323	75,482	75,077	-1%
Total irrigation services	<u>226,454</u>	<u>136,028</u>	<u>136,056</u>	<u>272,084</u>	<u>226,454</u>	-17%
Total operating expenses	<u>419,606</u>	<u>214,541</u>	<u>283,158</u>	<u>497,699</u>	<u>424,594</u>	-15%
Operating income/loss	79,336	104,122	(273,651)	(169,529)	75,617	
Nonoperating revenues/(expenses)						
Interest income	375	102	281	383	375	-2%
Total nonoperating revenues/(expenses)	<u>375</u>	<u>102</u>	<u>281</u>	<u>383</u>	<u>375</u>	-2%
Change in net assets	79,711	104,224	(273,370)	(169,146)	75,992	
Total net assets - beginning (unaudited)	1,110,627	1,104,337	1,208,561	1,104,337	935,191	
Total net assets - ending (projected)	<u>\$ 1,190,338</u>	<u>\$ 1,208,561</u>	<u>\$ 935,191</u>	<u>\$ 935,191</u>	<u>\$ 1,011,183</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.

**BAY CREEK  
COMMUNITY DEVELOPMENT DISTRICT  
ENTERPRISE FUND 451 BUDGET  
FISCAL YEAR 2017**

	Fiscal Year 2016			Total Revenues and Expenditures	Proposed Budget FY 2017	% Change Projected '16 Proposed '17
	Adopted Budget FY 2016	Actual through 3/31/16	Projected through 9/30/16			
<b>OPERATING REVENUES</b>						
Charges for services:						
Assessment levy - gross	\$ 61,020				\$ 61,456	
Allowable discounts (3%)*	(1,831)				(1,844)	
Assessment levy - net	59,189	\$ 56,266	\$ 2,923	\$ 59,189	59,612	1%
Irrigation revenue	106,250	45,756	-	45,756	106,250	132%
Meter fees	875	-	500	500	875	75%
Total revenues	166,314	102,022	3,423	105,445	166,737	58%
<b>OPERATING EXPENSES</b>						
<b>Professional fees</b>						
Supervisors**	3,230	1,292	2,072	3,364	3,230	-4%
Engineering	1,563	1,995	2,500	4,495	1,563	-65%
Legal	625	170	334	504	625	24%
Audit**	3,000	-	2,875	2,875	3,000	4%
Management	3,570	1,750	1,794	3,544	3,642	3%
Accounting & payroll	1,400	700	700	1,400	1,400	0%
Computer services	420	287	162	449	420	-6%
Utility billing	6,750	3,046	3,619	6,665	6,750	1%
Telephone	78	39	39	78	78	0%
Postage & reproduction	113	61	63	124	113	-9%
Printing and binding	410	205	205	410	410	0%
Legal advertising	188	40	166	206	188	-9%
Office supplies	13	4	9	13	13	0%
Subscription and memberships	22	22	-	22	22	0%
Insurance**	3,347	3,187	-	3,187	3,367	6%
Miscellaneous	563	239	174	413	563	36%
Total professional fees	25,292	13,037	14,712	27,749	25,384	-9%
<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	96	640	736	1,285	75%
Other contractual services: lakes	18,349	2,196	16,115	18,311	23,580	29%
Other contractual services: wetlands	2,817	8,627	-	8,627	4,037	-53%
Other contractual services: lakes	5,196	325	-	325	-	-100%
Other contractual services: testing/research	-	1,081	500	1,581	-	-100%
Other contractual services: culverts/drains	1,835	1,397	1,433	2,830	1,835	-35%
Other contractual services: lake health	2,294	-	-	-	2,294	N/A
Aquascaping	4,588	31	4,580	4,611	4,588	0%
Capital outlay	1,376	1,076	12,500	13,576	1,376	-90%
Repairs and Maintenance (Aerators)*	918	462	-	462	1,376	198%
Total water management services	38,658	15,291	35,768	51,059	40,371	-21%

**BAY CREEK  
COMMUNITY DEVELOPMENT DISTRICT  
ENTERPRISE FUND 451 BUDGET  
FISCAL YEAR 2017**

	Fiscal Year 2016			Total Revenues and Expenditures	Proposed Budget FY 2017	% Change Projected '16 Proposed '17
	Adopted Budget FY 2016	Actual through 3/31/16	Projected through 9/30/16			
<b>OPERATING EXPENSES (continued)</b>						N/A
<b>Landscape services</b>						
Other contractual - tree trimming	1,835	-	-	-	1,698	
<b>Total landscape services</b>	<u>1,835</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,698</u>	
<b>Roadway Services</b>						N/A
Personnel	1,099	-	21	21	1,099	5133%
Fuel	275	-	68	68	275	304%
Repairs and Maintenance - Parts	459	-	172	172	459	167%
Insurance	5	-	19	19	13	-32%
<b>Total Roadway Services</b>	<u>1,838</u>	<u>-</u>	<u>280</u>	<u>280</u>	<u>1,846</u>	<u>559%</u>
<b>Irrigation services</b>						N/A
Personnel	14,460	7,110	6,744	13,854	14,460	4%
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	875	790	250	1,040	875	-16%
Other contractual services	3,250	2,616	8,750	11,366	3,250	-71%
Electricity	13,750	5,257	7,500	12,757	13,750	8%
Pumps & machinery	10,000	2,613	7,500	10,113	10,000	-1%
Depreciation	25,026	12,513	12,108	24,621	25,026	2%
<b>Total irrigation services</b>	<u>75,486</u>	<u>35,166</u>	<u>45,352</u>	<u>80,518</u>	<u>75,486</u>	<u>-6%</u>
<b>Total operating expenses</b>	<u>146,259</u>	<u>65,069</u>	<u>97,687</u>	<u>162,756</u>	<u>147,935</u>	<u>-9%</u>
Operating income/loss	20,055	36,953	(94,264)	(57,311)	18,802	
Nonoperating revenues/(expenses)						
Interest income	125	23	94	117	125	7%
Miscellaneous income	-	130	-	130	-	-100%
<b>Total nonoperating revenues/(expenses)</b>	<u>125</u>	<u>153</u>	<u>94</u>	<u>247</u>	<u>125</u>	<u>-49%</u>
Change in net assets	20,180	37,106	(94,170)	(57,064)	18,927	
Total net assets - beginning (unaudited)	361,298	343,463	380,569	343,463	286,399	
Total net assets - ending (projected)	<u>\$ 381,478</u>	<u>\$ 380,569</u>	<u>\$ 286,399</u>	<u>\$ 286,399</u>	<u>\$ 305,326</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.

**Bayside  
Improvement Community Development District  
2016 - 2017 Final Assessments**

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

**1998 Series A Bond Issue**

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

<b>Platted Residential Neighborhoods (per unit) within the bond issue</b>	<b>Bond Designation</b>	<b>Debt Service Assessment</b>	<b>O &amp; M Assessment</b>	<b>Total Assessment</b>	<b>Outstanding Principal after 2016-2017 tax payment</b>
Waterside	SF/Villa	\$ -	\$ 512.55	\$ 512.55	\$ -
The Sanctuary	SF/Villa	\$ -	\$ 512.55	\$ 512.55	\$ -
Messina Court	COLONY SF/Villa	\$ -	\$ 991.28	\$ 991.28	\$ -
Tuscany Isle	COLONY SF/Villa	\$ -	\$ 991.28	\$ 991.28	\$ -
Heron Cove	SF/Villa	\$ -	\$ 512.55	\$ 512.55	\$ -
Heron Glen	SF/Villa	\$ -	\$ 512.55	\$ 512.55	\$ -
Las Palmas	COLONY SF/Villa	\$ -	\$ 991.28	\$ 991.28	\$ -
Addison Place	COLONY SF/Villa	\$ -	\$ 991.28	\$ 991.28	\$ -
Bellagio	COLONY SF/Villa	\$ -	\$ 991.28	\$ 991.28	\$ -
Villa Trevi	COLONY SF/Villa	\$ -	\$ 991.28	\$ 991.28	\$ -
Sorento	COLONY MF	\$ -	\$ 991.28	\$ 991.28	\$ -
Merano	COLONY MF	\$ -	\$ 991.28	\$ 991.28	\$ -
Navona	COLONY MF	\$ -	\$ 991.28	\$ 991.28	\$ -
Florenca	COLONY MF	\$ -	\$ 991.28	\$ 991.28	\$ -
Castella	COLONY MF	\$ -	\$ 991.28	\$ 991.28	\$ -
Cielo	COLONY MF	\$ -	\$ 991.28	\$ 991.28	\$ -
Treviso	COLONY MF	\$ -	\$ 991.28	\$ 991.28	\$ -
Terzetto	COLONY MF	\$ -	\$ 991.28	\$ 991.28	\$ -

Fiscal year 2015 - 2016 Assessments:	SF/Villa	\$ 394.38	\$ 512.10	\$ 906.48	\$ -
	COLONY MF	\$ 262.71	\$ 990.83	\$ 1,253.54	\$ -
	COLONY SF/Villa	\$ 394.38	\$ 990.83	\$ 1,385.21	\$ -

All other neighborhoods that are platted within the Bayside CDD are not part of the bond issue and only pay O & M assessment.			\$ 512.55		
Colony neighborhoods not part of bond issue only pay Colony O & M					
LaScala			\$ 991.28		
Palermo			\$ 991.28		

NOTE: ENTERPRISE FUND ASSESSMENTS APPLY TO ALL ASSESSABLE UNITS EXCEPT HYATT, THE GOLF COURSES, ELKS AND GUEVERRA PROPERTIES

Bay Creek  
Community Development District  
2016-2017 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 2016-2017 tax payment
Ascot	SF	\$ -	\$ 512.55	\$ 512.55	\$ -
Pinewater Place	SF	\$ -	\$ 512.55	\$ 512.55	\$ -
Bay Creek	SF	\$ -	\$ 512.55	\$ 512.55	\$ -
The Ridge	SF	\$ -	\$ 512.55	\$ 512.55	\$ -
Bay Creek (phase 2)	SF	\$ -	\$ 512.55	\$ 512.55	\$ -
Baycrest Villas	MF	\$ -	\$ 512.55	\$ 512.55	\$ -
Costa Del Sol	MF	\$ -	\$ 512.55	\$ 512.55	\$ -
The Cottages	MF	\$ -	\$ 512.55	\$ 512.55	\$ -
Southbridge	MF	\$ -	\$ 512.55	\$ 512.55	\$ -
Creekside Crossing	MF	\$ -	\$ 512.55	\$ 512.55	\$ -
The Point	MF	\$ -	\$ 512.55	\$ 512.55	\$ -
<b>Commercial &amp; Golf Course</b>					
Pelican's Nest Golf Course	GC	\$ -	\$ 28,261.61	\$ 28,261.61	\$ -
US 41 Commercial Parcels	COM	\$ -	\$ 5,499.66	\$ 5,499.66	\$ -
<b>Fiscal year 2014 - 2015 Assessments:</b>					
	SF	\$ 310.17	\$ 512.10	\$ 822.27	\$ -
	MF	\$ 146.66	\$ 512.10	\$ 658.76	\$ -
	GC	\$ 11,931.96	\$ 28,244.36	\$ 40,176.32	\$ -
	COM	\$ 2,225.06	\$ 5,494.83	\$ 7,719.89	\$ -

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 2017**

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**  
**Community Development District**  
**Assessable Unit Schedule Analysis - GF 001**  
**Fiscal Year 2017**

Parcel	Classification	2016 Units	2017 Units
<b>Single-Family</b>			
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
<b>Multi-Family</b>			
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 2017**

Parcel	Classification	2016 Units	2017 Units
<b>Commercial</b>			
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
<b>Golf Course</b>			
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	39	39
Ponza (former Pelican Landing Res)	MF	13	13
Cielo	MF	96	96
Altaira	MF	0	75
	Sub-total	805	880

**Bayside Improvement**  
**Community Development District**  
**Assessable Unit Schedule Analysis - GF 001**  
**Fiscal Year 2017**

Parcel	Classification	2016 Units	2017 Units
<b>Commercial</b>			
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)		1490.93	1565.93

<b>Total Full Assessment Units</b>	<b>3456.10</b>	<b>3531.10</b>
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**FUTURE UNITS**

**Reduced Services**

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

**Multi-Family**

Altaira (Colony IV-5620)	MF	76	0
Colony VIII (5630)	MF	75	75
Colony IX (5640)	MF	75	75
	Sub-total	226	150

<b>Total Future Limited Service Assessment Units</b>	<b>232.57</b>	<b>156.57</b>
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<b>Grand Total of Bayside Assessable Units</b>	<b>3688.67</b>	<b>3687.67</b>
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<b>Net Increase (Decrease)</b>		<b>-1.00</b>
<b>Altaira</b>	<b>increase full service</b>	<b>75.00</b>
<b>Altaira (Colony IV-5620)</b>	<b>decrease limited service</b>	<b>-76.00</b>

**BAYCREEK COMMUNITY DEVELOPMENT DISTRICT  
ASSESSABLE UNIT SCHEDULE ANALYSIS  
Fiscal Year 2017**

Residential Units	type	acres	Units	GF 101 O & M ERU's	GF 103 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	10.73
Pelican's Nest Golf Course	GOLF	57.54		57.54	37.45
Total Commercial		59.39		68.27	48.18
<b>Total O &amp; M Units</b>				<b>839.27</b>	<b>819.18</b>

**BAYSIDE IMPROVEMENT  
COMMUNITY DEVELOPMENT DISTRICT  
ASSESSABLE UNIT SCHEDULE ANALYSIS - GF 002 The Colony  
Fiscal Year 2017**

	<b>2015 Units</b>	<b>2016 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
Florenca (Colony III 5610)	116	116
Ponza	13	13
<b>Altaira Colony IV (5620)</b>	<b>76</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>1,260.63</b>	<b>1,259.63</b>
<b>Net increase (decrease)</b>		<b>(1.00)</b>

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

	<b>2016 Units</b>	<b>2017 Units</b>
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**

	<b>2016 Units</b>	<b>2017 Units</b>
Tezetto Phase II	39.00	39.00
<b>Altaira Colony IV (5620)</b>	<b>76.00</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>3,195.32</b>	<b>3,194.33</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>4,014.50</b>	<b>4,013.51</b>