

**BAYSIDE IMPROVEMENT
AND BAY CREEK**

**COMMUNITY DEVELOPMENT
DISTRICTS**

July 25, 2022

BOARD OF SUPERVISORS

JOINT REGULAR MEETING

AGENDA

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 18, 2022

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:

The Boards of Supervisors of the Bayside Improvement Community Development District and Bay Creek Community Development District will hold a Joint Regular Meeting on July 25, 2022, at 2:00 p.m., at the Pelican Landing Community Center, 24501 Walden Center Drive, Bonita Springs, Florida 34134. Members of the public may participate in the Joint Regular Meeting, via Zoom, at <https://us02web.zoom.us/j/88969163185>, Meeting ID: **889 6916 3185** or via conference call at 1-929-205-6099, Meeting ID: **889 6916 3185**. The agenda is as follows:

1. Call to Order/Phone Silent Mode/Pledge of Allegiance
2. Roll Call
3. Public Comments: *Agenda Items*

BAYSIDE IMPROVEMENT BUSINESS ITEMS

4. Presentation of Audited Financial Report for Fiscal Year Ended September 30, 2021, Prepared by Grau & Associates
5. Consideration of Resolution 2022-05, Hereby Accepting the Audited Financial Report for the Fiscal Year Ended September 30, 2021
6. Ratification of Barraco & Associates, Inc., 20-Year Stormwater Management Needs Analysis Report

BAY CREEK BUSINESS ITEMS

7. Presentation of Audited Financial Report for Fiscal Year Ended September 30, 2021, Prepared by Grau & Associates
8. Consideration of Resolution 2022-06, Hereby Accepting the Audited Financial Report for the Fiscal Year Ended September 30, 2021

9. Ratification of Barraco & Associates, Inc., 20-Year Stormwater Management Needs Analysis Report

JOINT BUSINESS ITEMS

10. Staff Report: District Engineer – *Barraco and Associates, Inc.*
11. Waterway Inspection Report: *SOLitude Lake Management*
12. Committee Reports
 - A. PLCA Landscape Committee
 - B. Colony Landscape Committee
13. Update: Water Quality Improvement Plan
14. Presentation of Monthly Budget and Year End Projection (*to be provided under separate cover*)
15. Review and Consideration of Proposed Fiscal Year 2022/2023 Budget and Setting Assessment Levels for Noticing August Public Hearing (*to be provided under separate cover*)
16. Acceptance of Unaudited Financial Statements as of June 30, 2022
17. Approval of June 27, 2022 Joint Regular Meeting Minutes
18. Action/Agenda Items
19. Old Business
20. Staff Reports
 - A. District Counsel
 - I. *Gregory Urbancic, Esq., Coleman Yovanovich Koester, P.A.*
 - II. *Daniel Cox, Esq.*
 - B. District Manager: *Wrathell, Hunt and Associates, LLC*
 - I. Monthly Status Report: Field Operations
 - Discussion/Presentation: Monthly Report Narrative
 - II. NEXT MEETING: August 22, 2022 at 2:00 P.M. {Public Hearing to Adopt Fiscal Year 2023 Budget}

• QUORUM CHECK: *BAYSIDE IMPROVEMENT CDD*


Karen Montgomery	<input type="checkbox"/>	IN-PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
Gail Gravenhorst	<input type="checkbox"/>	IN-PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
Walter McCarthy	<input type="checkbox"/>	IN-PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
Bernie Cramer	<input type="checkbox"/>	IN-PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
Bill Nicholson	<input type="checkbox"/>	IN-PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO

• QUORUM CHECK: *BAY CREEK CDD*

Jerry Addison	<input type="checkbox"/>	IN-PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
Robert Travers	<input type="checkbox"/>	IN-PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
Jim Janek	<input type="checkbox"/>	IN-PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
Mary McVay	<input type="checkbox"/>	IN-PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
Gary Durney	<input type="checkbox"/>	IN-PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO

- 21. Supervisors' Requests
- 22. Public Comments: *Non-Agenda Items*
- 23. Adjournment

Should you have any questions, please do not hesitate to contact me directly at (239) 464-7114.

Sincerely,

 Chesley E. Adams, Jr.
 District Manager

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

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**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2021**

**BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA**

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CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Bayside Improvement Community Development District
Lee County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of Bayside Improvement Community Development District, Lee County, Florida (the "District") as of and for the fiscal year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities and each major fund of the District as of September 30, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The information for compliance with FL Statute 218.39 (3) (c) is not a required part of the basic financial statements. The information for compliance with FL Statute 218.39 (3) (c) has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2022 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



June 28, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Bayside Improvement Community Development District, Lee County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2021. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the fiscal year ended September 30, 2021 resulting in a net position balance of \$6,246,902
- The change in the District's total net position in comparison with the prior fiscal year was (\$252,557), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2021, the District's governmental funds reported combined ending fund balances of \$868,144, an increase of \$106,206 in comparison with the prior fiscal year. A portion of fund balance is non-spendable for deposits and prepaids and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Both of the government-wide financial statements distinguish functions of the District that are principally supported by assessments (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the District include general government and maintenance and operations. The business-type activities of the District include irrigation services.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into two categories: governmental funds and proprietary funds.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains one governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund which is a major fund.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Proprietary Fund

The District maintains one type of proprietary fund, an enterprise fund. An enterprise fund is used to report the same function presented as business-type activities in the government-wide financial statements. The District uses an enterprise fund to account for the operations of the irrigation services within the District.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the most recent fiscal year.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Key components of the District's net position are reflected in the following table:

	NET POSITION					
	SEPTEMBER 30,					
	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Current and other assets	\$ 929,503	\$ 949,295	\$ 1,084,050	\$ 1,108,997	\$ 2,013,553	\$ 2,058,292
Capital assets, net of depreciation	4,294,928	4,644,648	132,304	148,734	4,427,232	4,793,382
Total assets	5,224,431	5,593,943	1,216,354	1,257,731	6,440,785	6,851,674
Current liabilities	61,359	187,357	81,566	102,074	142,925	289,431
Long-term liabilities	50,958	62,784	-	-	50,958	62,784
Total liabilities	112,317	250,141	81,566	102,074	193,883	352,215
Net position						
Investment in capital assets	4,294,928	4,644,648	132,304	148,734	4,427,232	4,793,382
Unrestricted	817,186	699,154	1,002,484	1,006,923	1,819,670	1,706,077
Total net position	\$ 5,112,114	\$ 5,343,802	\$ 1,134,788	\$ 1,155,657	\$ 6,246,902	\$ 6,499,459

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure); less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending.

The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position decreased during the most recent fiscal year. The majority of the decrease represents the extent to which the cost of operations and depreciation expense exceeded ongoing program revenues.

Key elements of the change in net position are reflected in the following table:

	CHANGES IN NET POSITION					
	FOR THE FISCAL YEAR END SEPTEMBER 30,					
	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues:						
Program revenues						
Charges for services	\$ 2,507,369	\$ 2,423,460	\$ 456,101	\$ 472,082	\$ 2,963,470	\$ 2,895,542
Operating grants and contributions	-	3,864	-	-	-	3,864
General revenues						
Unrestricted investment earnings	222	1,585	27	36	249	1,621
Miscellaneous	21,022	45,991	-	-	21,022	45,991
Total revenues	2,528,613	2,474,900	456,128	472,118	2,984,741	2,947,018
Expenses:						
General government	206,154	190,020	-	-	206,154	190,020
Physical environment	2,554,147	2,733,363	-	-	2,554,147	2,733,363
Irrigation services	-	-	476,997	468,001	476,997	468,001
Total expenses	2,760,301	2,923,383	476,997	468,001	3,237,298	3,391,384
Change in net position	(231,688)	(448,483)	(20,869)	4,117	(252,557)	(444,366)
Net position - beginning	5,343,802	5,792,285	1,155,657	1,151,540	6,499,459	6,943,825
Net position - ending	\$ 5,112,114	\$ 5,343,802	\$ 1,134,788	\$ 1,155,657	\$ 6,246,902	\$ 6,499,459

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Governmental activities

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2021 was \$2,760,301. The costs of the District's activities were primarily funded by program revenues. In total, expenses decreased in the current fiscal year mainly as a result of a decrease in maintenance expenses. In total, revenues increased in the current fiscal year mainly as a result of an increase in assessment revenues.

Business-type activities

Business-type activities reflect the operations of the irrigation facilities within the District. The cost of operations is covered primarily by charges to customers. In addition, program revenues also include an assessment levy on customers for both the current and prior fiscal years.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2021 was amended to increase appropriations by \$11. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2021.

CAPITAL ASSETS

At September 30, 2021, the District had \$13,274,650 invested in capital assets for the governmental activities. In the government-wide financial statements depreciation of \$8,979,722 has been taken, which resulted in a net book value of \$4,294,928. The District's business-type activities reported net capital assets of \$132,304. More detailed information about the District's capital assets is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general and enterprise operations of the District will remain fairly constant.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Bayside Improvement Community Development District's Finance Department at 2300 Glades Road, Suite 410W Boca Raton, Florida 33431.

**BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2021**

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash	\$ 912,594	\$ 996,935	\$ 1,909,529
Assessments receivable	1,849	790	2,639
Due from other	12,975	-	12,975
Due from other governments	-	38,243	38,243
Prepaid items and deposits	2,273	104	2,377
Internal balances	(188)	188	-
Restricted assets:			
Cash	-	47,790	47,790
Capital assets:			
Nondepreciable	889,046	-	889,046
Depreciable, net	3,405,882	132,304	3,538,186
Total assets	<u>5,224,431</u>	<u>1,216,354</u>	<u>6,440,785</u>
LIABILITIES			
Accounts payable and accrued expenses	58,130	33,776	91,906
Due to other government	3,229	-	3,229
Customer deposits payable	-	47,790	47,790
Non-current liabilities:			
Due in more than one year	50,958	-	50,958
Total liabilities	<u>112,317</u>	<u>81,566</u>	<u>193,883</u>
NET POSITION			
Investment in capital assets	4,294,928	132,304	4,427,232
Unrestricted	817,186	1,002,484	1,819,670
Total net position	<u>\$ 5,112,114</u>	<u>\$ 1,134,788</u>	<u>\$ 6,246,902</u>

See notes to the financial statements

**BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>	<u>Net (Expense) Revenue and Changes in Net Position</u>	<u>Revenue and Changes in Net Position</u>	<u>Total</u>
		<u>Charges for Services</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>	
Primary government:					
Governmental activities:					
General government	\$ 206,154	\$ 206,154	\$ -	\$ -	\$ -
Physical environment	2,554,147	2,301,215	(252,932)	-	(252,932)
Total governmental activities	<u>2,760,301</u>	<u>2,507,369</u>	<u>(252,932)</u>	<u>-</u>	<u>(252,932)</u>
Business-type activities:					
Irrigation services	476,997	456,101	-	(20,896)	(20,896)
Total business-type activities	<u>476,997</u>	<u>456,101</u>	<u>-</u>	<u>(20,896)</u>	<u>(20,896)</u>
General revenues:					
Unrestricted investment earnings			222	27	249
Miscellaneous			21,022	-	21,022
Total general revenues			<u>21,244</u>	<u>27</u>	<u>21,271</u>
Change in net position			<u>(231,688)</u>	<u>(20,869)</u>	<u>(252,557)</u>
Net position - beginning			5,343,802	1,155,657	6,499,459
Net position - ending			<u>\$ 5,112,114</u>	<u>\$ 1,134,788</u>	<u>\$ 6,246,902</u>

See notes to the financial statements

**BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021**

	Major Fund General	Total Governmental Funds
ASSETS		
Cash	\$ 912,594	\$ 912,594
Assessments receivable	1,849	1,849
Due from other	12,975	12,975
Prepays	130	130
Deposits	2,143	2,143
Total assets	\$ 929,691	\$ 929,691
LIABILITIES		
Accounts payable and accrued expenses	\$ 58,130	\$ 58,130
Due to other governments	3,229	3,229
Due to other funds	188	188
Total liabilities	61,547	61,547
FUND BALANCES		
Nonspendable:		
Deposits and prepaids	2,273	2,273
Unassigned	865,871	865,871
Total fund balances	868,144	868,144
Total liabilities and fund balances	\$ 929,691	\$ 929,691

See notes to the financial statements

**BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET-GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2021**

Total fund balances - governmental funds \$ 868,144

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

Cost of capital assets	13,274,650	
Accumulated depreciation	<u>(8,979,722)</u>	4,294,928

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Compensated absences		<u>(50,958)</u>
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Net position of governmental activities		<u>\$ 5,112,114</u>
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See notes to the financial statements

**BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

	Major Funds General	Total Governmental Funds
REVENUES		
Assessments	\$ 2,507,369	\$ 2,507,369
Interest income	222	222
Miscellaneous	21,022	21,022
Total revenues	2,528,613	2,528,613
EXPENDITURES		
Current:		
General government	206,154	206,154
Physical environment	2,190,432	2,190,432
Capital outlay	25,821	25,821
Total expenditures	2,422,407	2,422,407
Excess (deficiency) of revenues over (under) expenditures	106,206	106,206
Fund balances - beginning	761,938	761,938
Fund balances - ending	\$ 868,144	\$ 868,144

See notes to the financial statements

**BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

Net change in fund balances - total governmental funds	\$	106,206
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures, however, the cost of capital assets is eliminated in the statement of activities and capitalized in the statement of net position.		25,821
The change in compensated absences between the current and prior fiscal year is reported in the statement of activities but is not reported as expenditures in governmental funds in governmental funds.		11,826
Depreciation of capital assets is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.		<u>(375,541)</u>
Change in net position of governmental activities	\$	<u>(231,688)</u>

See notes to the financial statements

**BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF NET POSITION - PROPRIETARY FUND
SEPTEMBER 30, 2021**

ASSETS

Current assets:

Cash and equivalents	\$	996,935
Due from other governments		38,243
Assessments receivable		790
Due from other funds		188
Restricted cash:		
Customer deposits		47,790
Prepaid items and deposits		104
Total current assets		1,084,050

Noncurrent assets:

Capital assets:

Infrastructure		1,657,913
Less accumulated depreciation		(1,525,609)
Total capital assets, net of depreciation		132,304
Total noncurrent assets		132,304
Total assets		1,216,354

LIABILITIES

Current liabilities:

Accounts payable and accrued expenses		33,776
Customer deposits- payable from restricted assets		47,790
Total current liabilities		81,566
Total liabilities		81,566

NET POSITION

Investment in capital assets		132,304
Unrestricted		1,002,484
	\$	1,134,788

See notes to the financial statements

**BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - PROPRIETARY FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

Operating revenues:	
Charges for services:	
Irrigation revenues	\$ 298,004
Assessments	158,042
Other	55
Total operating revenues	<u>456,101</u>
Operating expenses:	
Irrigation services	320,418
Administrative and other	140,149
Depreciation	16,430
Total operating expenses	<u>476,997</u>
Operating income	<u>(20,896)</u>
Nonoperating revenues (expenses):	
Interest income	<u>27</u>
Total nonoperating revenues (expenses)	<u>27</u>
Change in net position	(20,869)
Total net position - beginning	<u>1,155,657</u>
Total net position - ending	<u>\$ 1,134,788</u>

See notes to the financial statements

**BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF CASH FLOWS - PROPRIETARY FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

CASH FLOW FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ 478,024
Payments for goods and services	(481,285)
Net cash provided (used) by operating activities	<u>(3,261)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Due from other funds	<u>1,047</u>
Net cash provided (used) by non-capital financing activities	<u>1,047</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest income	<u>27</u>
Net cash provided (used) by investing activities	<u>27</u>
Net increase (decrease) in cash and cash equivalents	(2,187)
Cash and cash equivalents - October 1	<u>1,046,912</u>
Cash and cash equivalents - September 30	<u>\$ 1,044,725</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	
Operating income (loss)	\$ (20,896)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Depreciation	16,430
(Increase)/Decrease in:	
Assessments receivable	1,252
Due from other governments	20,461
Increase/(Decrease) in:	
Accounts payable	(20,718)
Customer deposits	210
Total adjustments	<u>17,635</u>
Net cash provided (used) by operating activities	<u>\$ (3,261)</u>

See notes to the financial statements

**BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Bayside Improvement Community Development District ("District") was created on August 14, 1991 by Rule Chapter 42N-1.001, adopted under Chapter 120 by the Florida Land and Water Adjudicatory Commission, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by qualified electors (residents) living within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The District and Bay Creek Community Development District ("Bay Creek") share the same Developer and share the majority of their costs based on a common budget whereby all appropriations are shared based on the total projected equivalent residential units for each District.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District Board of Supervisors is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Government-Wide and Fund Financial Statements (Continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment (operating-type special assessments for maintenance and debt service are treated as charges for services) and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement* focus and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on all platted lots within the District. Assessments are levied each November 1 on property of record as of the previous January 1 to pay for the operations and maintenance and debt service of the District. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. For debt service assessments, amounts collected as advance payments are used to prepay a portion of the Bonds outstanding. Otherwise, assessments are collected annually to provide funds for the debt service on the portion of the Bonds which are not paid with prepaid assessments. The District's annual assessments are billed and collected by the County Tax Assessor/Collector. The amounts remitted to the District are net of applicable discounts or fees and include interest on monies held from the day of collection to the day of distribution. In addition, any excess fees computed by the Tax Collector are remitted to the District.

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

The District reports the following enterprise fund:

Irrigation Fund

The Irrigation Fund accounts for the operations of the irrigation lines, which are funded by proceeds from operations of these facilities including user fees, meter fees and connection fees, and non-ad valorem special assessments.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

Irrigation Fund (Continued)

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District's enterprise fund are charges to customers for sales and services. Operating expenses of the enterprise fund include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

Assets, Liabilities, Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to bond covenants or other contractual restrictions.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits.

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured and any unspent Bond proceeds are required to be held in investments as specified in the Bond Indenture.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets, which include property, land and improvements, machinery and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the governmental and business type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities, Net Position or Equity (Continued)

Capital Assets (Continued)

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and improvements	7-39
Infrastructure	20-40
Furniture fixtures and equipment	5-10
Irrigation system	20

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

Compensated Absences

It is the District's policy to permit employees to accumulate, within certain limits, earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since the government does not have a policy to pay any amounts when employees separate from service with the government. However, employees will be paid for any unused accrued vacation time up to a maximum 240 vacation hours upon termination of employment. Compensated absences are reported as accrued in the government-wide financial statements. Governmental funds report only matured compensated absences payable to currently terminating employees which are included in wages payable, if any.

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received but not yet earned.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities, Net Position or Equity (Continued)

Long-Term Obligations (Continued)

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 3 – BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE 4 – DEPOSITS

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2021 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Land and improvements	\$ 889,046	\$ -	\$ -	\$ 889,046
Total capital assets, not being depreciated	889,046	-	-	889,046
Capital assets, being depreciated				
Furniture, fixtures and equipment	930,647	25,821	-	956,468
Building and improvements	4,979,463	-	-	4,979,463
Infrastructure	6,449,673	-	-	6,449,673
Total capital assets, being depreciated	12,359,783	25,821	-	12,385,604
Less accumulated depreciation for:				
Furniture, fixtures and equipment	778,765	46,081	-	824,846
Building and improvements	3,363,423	114,994	-	3,478,417
Infrastructure	4,461,993	214,466	-	4,676,459
Total accumulated depreciation	8,604,181	375,541	-	8,979,722
Total capital assets, being depreciated, net	3,755,602	(349,720)	-	3,405,882
Governmental activities capital assets, net	\$ 4,644,648	\$ (349,720)	\$ -	\$ 4,294,928

NOTE 5 – CAPITAL ASSETS (Continued)

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Business type activities</u>				
Capital assets, being depreciated				
Irrigation system	\$ 1,657,913	\$ -	\$ -	\$ 1,657,913
Total capital assets, being depreciated	1,657,913	-	-	1,657,913
Less accumulated depreciation for:				
Irrigation system	1,509,179	16,430	-	1,525,609
Total accumulated depreciation	1,509,179	16,430	-	1,525,609
Total capital assets, being depreciated, net	148,734	(16,430)	-	132,304
Business type activities capital assets, net	\$ 148,734	\$ (16,430)	\$ -	\$ 132,304

For governmental activities, depreciation was charged to the physical environment function.

NOTE 6 – LONG TERM LIABILITIES

Changes in long-term liability activity for the fiscal year ended September 30, 2021 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Compensated absences	\$ 62,784	\$ -	\$ (11,826)	\$ 50,958	\$ -
Total	\$ 62,784	\$ -	\$ (11,826)	\$ 50,958	\$ -

NOTE 7 – PENSION PLANS

The District and Bay Creek Community Development District share the same Developer and share the majority of their costs based on a common budget whereby all appropriations are shared based on the total projected equivalent residential units for each District. Both pension plans described below are plans that cover the common employees of both the District and Bay Creek. The information described below is based on the plan as a whole unless otherwise indicated.

NOTE 7 – PENSION PLANS (Continued)

Deferred Compensation Plan

The District offers its employees a deferred compensation plan created in accordance with Internal Revenue Code, Section 457. The plan, available to all District employees, permits them to defer a portion of their salary until future years. In March 2007, the District executed a Trust Agreement with its plan agent for the sole and exclusive benefit of District employees. Except for the plan provisions related to loans, the deferred compensation is not available to the employees until termination, retirement, death or unforeseeable emergency. The plan is administered by ICMA Retirement Corporation. Except for the plan provisions related to loans, the District has no fiduciary responsibility for the plan and therefore, the District does not report the balances and activities in its financial statements.

Defined Contribution Pension Plan

All permanent full-time employees are covered by a defined contribution pension plan with vesting requirements varying between one and five years. At September 30, 2021, there were 6 plan members. Nonvested pension forfeitures, classified as investments with pension agent, are restricted by the plan and may only be used toward the District's payment of its future pension contributions. The plan is administered by ICMA Retirement Corporation. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. The District's policy is to fund the annual pension costs in the annual budget. The District has no fiduciary responsibility for the plan and therefore does not report the balances or activities in its financial statements. The District's contribution to the plan is 6% of each eligible employee's regular pay.

The District's total payroll in fiscal year 2021 was \$1,067,492. The wages subjected to pension contributions were \$267,012 and the total pension contribution from the District was \$23,740 for the fiscal year ended September 30, 2021.

NOTE 8 – OTHER RELATED PARTY TRANSACTIONS

Due to the fact that Bayside collects certain assessments on behalf of Bay Creek, during the fiscal year ended September 30, 2021, Bay Creek received assessments of \$27,096 collected by Bayside on behalf of Bay Creek.

NOTE 9 – MANAGEMENT COMPANY

The District has contracted with Wrathell, Hunt and Associates, LLC to perform management advisory services, which include financial and accounting advisory services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs

NOTE 10 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations.

**BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Assessments	\$ 2,524,563	\$ 2,524,563	\$ 2,507,369	\$ (17,194)
Interest income	3,711	3,711	222	(3,489)
Miscellaneous	8,072	8,072	21,022	12,950
Total revenues	<u>2,536,346</u>	<u>2,536,346</u>	<u>2,528,613</u>	<u>(7,733)</u>
EXPENDITURES				
Current:				
General government	165,066	165,066	206,154	(41,088)
Physical environment	2,364,195	2,371,280	2,190,432	180,848
Capital outlay	7,074	-	25,821	(25,821)
Total expenditures	<u>2,536,335</u>	<u>2,536,346</u>	<u>2,422,407</u>	<u>113,939</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 11</u>	<u>\$ -</u>	106,206	<u>\$ 106,206</u>
Fund balance - beginning			<u>761,938</u>	
Fund balance - ending			<u>\$ 868,144</u>	

See notes to required supplementary information

**BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2021 was amended to increase appropriations by \$11. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2021.

**BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of district employees compensated at 9/30/2021	30
Number of independent contractors compensated in September 2021	8
Employee compensation for FYE 9/30/2021 (paid/accrued)	\$1,048,447
Independent contractor compensation for FYE 9/30/2021	\$332,922
Construction projects to begin on or after October 1; (>\$65K)	Not applicable
Budget variance report	See page 24 of annual financial report
Ad Valorem taxes;	Not applicable
Millage rate FYE 9/30/2021	Not applicable
Ad valorem taxes collected FYE 9/30/2021	Not applicable
Outstanding Bonds:	Not applicable
Non ad valorem special assessments;	
Special assessment rate FYE 9/30/2021	Operations and maintenance - \$51.46 - \$582.03
	Debt service - N/A
Special assessments collected FYE 9/30/2021	\$2,665,411
Outstanding Bonds:	Not applicable



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Supervisors
Bayside Improvement Community Development District
Lee County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities and each major fund of Bayside Improvement Community Development District, Lee County, Florida ("District") as of and for the fiscal year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated June 28, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

B *Law & Associates*

June 28, 2022



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors
Bayside Improvement Community Development District
Lee County, Florida

We have examined Bayside Improvement Community Development District, Lee County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2021. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2021.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Bayside Improvement Community Development District, Lee County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

Grau & Associates

June 28, 2022



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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**MANAGEMENT LETTER PURSUANT TO THE RULES OF
THE AUDITOR GENERAL FOR THE STATE OF FLORIDA**

To the Board of Supervisors
Bayside Improvement Community Development District
Lee County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Bayside Improvement Community Development District, Lee County, Florida (the "District") as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated June 28, 2022.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 28, 2022, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. **Current year findings and recommendations.**
- II. **Status of prior year findings and recommendations.**
- III. **Compliance with the Provisions of the Auditor General of the State of Florida.**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of Bayside Improvement Community Development District, Lee County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Bayside Improvement Community Development District, Lee County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

Grau & Associates

June 28, 2022

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2020.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2021.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2021.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2021. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.
7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 26.

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

5

RESOLUTION 2022-05

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BAYSIDE
IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT HEREBY
ACCEPTING THE AUDITED FINANCIAL REPORT FOR THE FISCAL YEAR
ENDED SEPTEMBER 30, 2021**

WHEREAS, the District's Auditor, Grau & Associates, has heretofore prepared and submitted to the Board, for accepting, the District's Audited Financial Report for Fiscal Year 2021;

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS
OF THE BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT
DISTRICT;**

1. The Audited Financial Report for Fiscal Year 2021 heretofore submitted to the Board is hereby accepted for Fiscal Year 2021, for the period ending September 30, 2021; and
2. A verified copy of said Audited Financial Report for Fiscal Year 2021 shall be attached hereto as an exhibit to this Resolution in the District's "Official Record of Proceedings".

PASSED AND ADOPTED this 25th day of July, 2022.

**BAYSIDE IMPROVEMENT COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

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

6

TEMPLATE FOR LOCAL GOVERNMENTS AND SPECIAL DISTRICTS FOR PERFORMING A STORMWATER NEEDS ANALYSIS PURSUANT TO SECTION 5 OF SECTION 403.9302, FLORIDA STATUTES

INTRODUCTION

As part of the 2021 regular session, the Legislature recognized the need for a long-term planning process for stormwater and wastewater. Section 403.9302, Florida Statutes, requires a 20-year needs analysis from the local governments providing stormwater services. Because this planning document is forward-looking, it will necessarily include a large number of assumptions about future actions. These assumptions should be based on any available information coupled with best professional judgment of the individuals completing the document.

Completing this template by June 30, 2022, will fulfill the statutory requirements for the first round of 20-year needs analyses for stormwater. The template was generated by EDR in cooperation with local governments, Special Districts, the Florida Department of Environmental Protection (DEP), the Water Management Districts, the Florida Stormwater Association, private consultants, and others. Use of this tool will help ensure that information is compiled consistently for the Office of Economic & Demographic Research's (EDR) report to the Legislature.

For the purposes of this document, a stormwater management program and a stormwater management system are as defined in statute (s. 403.031(15) and (16), F.S., respectively; language provided here: <https://www.flsenate.gov/Laws/Statutes/2021/403.031>). Plainly speaking, the "program" is the institutional framework whereby stormwater management activities (MS4 NPDES permit activities, and other regulatory activities, construction, operation and maintenance, etc.) are carried out by the public authority. The "system" comprises the physical infrastructure that is owned and/or operated by the local government or special district that specifically is intended to control, convey or store stormwater runoff for treatment and flood protection purposes.

For the purposes of this document, the following guiding principles have been adopted:

- Stormwater systems or facilities owned and operated by any of the following are excluded from reporting requirements for local governments and special districts:
 - o Private entities or citizens
 - o Federal government
 - o State government, including the Florida Department of Transportation (FDOT)
 - o Water Management Districts
 - o School districts
 - o State universities or Florida colleges
- Local government expenditures associated with routine operation and maintenance are fully funded prior to commencing new projects and initiatives.
- Local government submissions will include the activities of dependent special districts. Only independent special districts report separately. For a list of all special districts in the state and their type (*i.e.*, dependent or independent), please see the Department of Economic Opportunity's Official List of Special Districts at the following link: <http://specialdistrictreports.floridajobs.org/webreports/alphalist.aspx>.
- With respect to federal and state statutes and rulemaking, current law and current administration prevails throughout the 20-year period. In other words, the state's present legal framework (*i.e.*, the status quo) continues throughout the period.

GENERAL INSTRUCTIONS FOR USING THE TEMPLATE

Instructions for submitting the template are still under development. Additional information regarding submission and answers to frequently asked questions will be posted on EDR’s website, along with other useful materials, here: <http://edr.state.fl.us/Content/natural-resources/stormwaterwastewater.cfm>

The statutory language forms the titles for each part. This template asks that you group your recent and projected expenditures in prescribed categories. A detailed list of the categories is provided in part 5.0.

The same project should not appear on multiple tables in the jurisdiction’s response unless the project’s expenditures are allocated between those tables. All expenditures should be reported in \$1,000s (e.g., five hundred thousand dollars should be reported as \$500).

For any jurisdiction that is contracting with another jurisdiction where both could be reporting the same expenditure, please contact EDR for additional guidance. In situations where a reporting jurisdiction contracts with a non-reporting jurisdiction, (i.e., FDOT, the water management districts, the state or federal government), the reporting jurisdiction should include the expenditures.

When reporting cost information, please only include the expenditures that have flowed, are flowing, or will likely flow through your jurisdiction’s budget. While necessary to comply with the statute, the concept of “future expenditures” should be viewed as an expression of identified needs.

These projections are necessarily speculative and do not represent a firm commitment to future budget actions by the jurisdiction.

This Excel workbook contains three worksheets for data entry. (Along the bottom of the screen, the three tabs are highlighted green.) Empty cells with visible borders are unlocked for data entry. In the first tab, titled "Background through Part 4," the information requested is either text, a dropdown list (e.g., Yes or No), or a checkbox. The next tab, "Part 5 through Part 8," contains tables for expenditure or revenue data as well as some follow-up questions that may have checkboxes, lists, or space for text.

In Part 5 and Part 6, the expenditure tables have space for up to 5 projects. More projects can be listed in the "Additional Projects" tab. This tab contains a table with space for up to 200 additional projects. In order for these additional projects and expenditures to be correctly classified and included in the final totals, each project must be assigned a Project Type and Funding Source Type the from the dropdown lists in columns B and C.

Links to Template Parts:

[Background Information](#)

[Part 1](#)

[Part 2](#)

[Part 3](#)

[Part 4](#)

[Part 5](#)

[Part 6](#)

[Part 7](#)

[Part 8](#)

[Additional Projects - This table contains additional rows for projects that do not fit into the main tables in Parts 5 and 6](#)

Background Information

Please provide your contact and location information, then proceed to the template on the next sheet.

Name of Local Government:	Bayside Improvement Community Development District
Name of stormwater utility, if applicable:	N/A
Contact Person	
Name:	Chuck Adams
Position/Title:	District Manager - Wrathell, Hunt and Associates, LLC
Email Address:	adamsc@whhassociates.com
Phone Number:	239-498-9020

Indicate the Water Management District(s) in which your service area is located.

- Northwest Florida Water Management District (NFWFMD)
- Suwannee River Water Management District (SRWMD)
- St. Johns River Water Management District (SJRWMD)
- Southwest Florida Water Management District (SWFWMD)
- South Florida Water Management District (SFWMD)

Indicate the type of local government:

- Municipality
- County
- Independent Special District

Part 1.0 Detailed description of the stormwater management program (Section 403.9302(3)(a), F.S.)

The stormwater management program, as defined in the Introduction, includes those activities associated with the management, operation and maintenance, and control of stormwater and stormwater management systems, including activities required by state and federal law. The detailed program description is divided into multiple subparts consisting of narrative and data fields.

Part 1.1 Narrative Description:

Please provide a brief description of the current institutional strategy for managing stormwater in your jurisdiction. Please include any mission statement, divisions or departments dedicated solely or partly to managing stormwater, dedicated funding sources, and other information that best describes your approach to stormwater:

The Bayside Improvement CDD is responsible for the operation and maintenance of the stormwater management system and primary drainage infrastructure pursuant to the permits approved by the SFWMD and local municipalities. This infrastructure generally conveys stormwater runoff from the development areas and roadways to the wet detention ponds for water quality treatment and attenuation then discharging through control structures at final outfall.

On a scale of 1 to 5, with 5 being the highest, please indicate the importance of each of the following goals for your program:

0	1	2	3	4	5	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Drainage & flood abatement (such as flooding events associated with rainfall and hurricanes)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Water quality improvement (TMDL Process/BMAPs/other)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Reduce vulnerability to adverse impacts from flooding related to increases in frequency and duration of rainfall events, storm surge and sea level rise
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Other:
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Part 1.2 Current Stormwater Program Activities:

Please provide answers to the following questions regarding your stormwater management program.

- Does your jurisdiction have an NPDES Municipal Separate Storm Sewer System (MS4) Permit? Yes

If yes, is your jurisdiction regulated under Phase I or Phase II of the NPDES Program: Phase I
- Does your jurisdiction have a dedicated stormwater utility? No

If no, do you have another funding mechanism? Yes

If yes, please describe your funding mechanism.

Stormwater management operation and maintenance is funded through non-ad valorem assessments through property taxes on parcels within the District.
- Does your jurisdiction have a Stormwater Master Plan or Plans? No

If Yes:

How many years does the plan(s) cover?

Are there any unique features or limitations that are necessary to understand what the plan does or does not address?

Bay Creek CDD generally relies upon proactive routine inspections of the stormwater management system in conjunction with their NPDES MS4 requirements.

Please provide a link to the most recently adopted version of the document (if it is published online):
- Does your jurisdiction have an asset management (AM) system for stormwater infrastructure? No

If Yes, does it include 100% of your facilities?

If your AM includes less than 100% of your facilities, approximately what percent of your facilities are included?

- Does your stormwater management program implement the following (answer Yes/No):

A construction sediment and erosion control program for new construction (plans review and/or inspection)?	Yes
An illicit discharge inspection and elimination program?	Yes
A public education program?	Yes
A program to involve the public regarding stormwater issues?	Yes
A “housekeeping” program for managing stormwater associated with vehicle maintenance yards, chemical storage, fertilizer management, etc. ?	Yes
A stormwater ordinance compliance program (<i>i.e.</i> , for low phosphorus fertilizer)?	Yes
Water quality or stream gage monitoring?	Yes
A geospatial data or other mapping system to locate stormwater infrastructure (GIS, etc.)?	Yes
A system for managing stormwater complaints?	Yes

Other specific activities?
 The Bayside Improvement CDD, Bay Creek CDD, Pelican Landing Comm. Assoc., and Pelican Landing Water Quality Task Force communicate on a regular basis regarding the stormwater management system, potential improvements, and public education within the District.

Notes or Comments on any of the above:
 The items listed above are either managed directly by the Bayside Improvement CDD and part of the NPDES MS4 permit and standard operating procedures or managed by Lee County pursuant to the interlocal agreement in coordination with the MS4 requirements.

Part 1.3 Current Stormwater Program Operation and Maintenance Activities

Please provide answers to the following questions regarding the operation and maintenance activities undertaken by your stormwater management program.

- Does your jurisdiction typically assume maintenance responsibility for stormwater systems associated with new private development (*i.e.*, systems that are dedicated to public ownership and/or operation upon completion)? Yes

Notes or Comments on the above:
 The development within the Bayside Improvement CDD is substantially complete with operation and maintenance responsibilities assumed by the CDD or an association.

- Does your stormwater operation and maintenance program implement any of the following (answer Yes/No):

Routine mowing of turf associated with stormwater ponds, swales, canal/lake banks, etc. ?	Yes
Debris and trash removal from pond skimmers, inlet grates, ditches, etc. ?	Yes
Invasive plant management associated with stormwater infrastructure?	Yes
Ditch cleaning?	Yes
Sediment removal from the stormwater system (vacator trucks, other)?	Yes
Muck removal (dredging legacy pollutants from water bodies, canal, etc.)?	No
Street sweeping?	Yes
Pump and mechanical maintenance for trash pumps, flood pumps, alum injection, etc. ?	No
Non-structural programs like public outreach and education?	Yes
Other specific routine activities?	

Operation and maintenance of several pond aerators and/or nano-bubbler systems and monthly lake observations by subcontractors.

Part 2. Detailed description of the stormwater management system and its facilities and projects (continued Section 403.9302(3)(a), F.S.)

A stormwater management system, as defined in the Introduction, includes the entire set of site design features and structural infrastructure for collection, conveyance, storage, infiltration, treatment, and disposal of stormwater. It may include drainage improvements and measures to prevent streambank channel erosion and habitat degradation. This section asks for a summary description of your stormwater management system. It is not necessary to provide geospatial asset data or a detailed inventory. For some, it may be possible to gather the required data from your Asset Management (AM) system. For others, data may be gathered from sources such as an MS4 permit application, aerial photos, past or ongoing budget investments, water quality projects, or any other system of data storage/management that is employed by the jurisdiction.

Please provide answers to the following questions regarding your stormwater system inventory. Enter zero (0) if your system does not include the component.

	Number	Unit of Measurement
Estimated feet or miles of buried culvert:	21.30	Miles
Estimated feet or miles of open ditches/conveyances (lined and unlined) that are maintained by the stormwater program:	0.25	Miles
Estimated number of storage or treatment basins (<i>i.e.</i> , wet or dry ponds):	74	
Estimated number of gross pollutant separators including engineered sediment traps such as baffle boxes, hydrodynamic separators, <i>etc.</i> :	0	
Number of chemical treatment systems (<i>e.g.</i> , alum or polymer injection):	0	
Number of stormwater pump stations:	0	
Number of dynamic water level control structures (<i>e.g.</i> , operable gates and weirs that control canal water levels):	8	
Number of stormwater treatment wetland systems:	0	
Other:		
Inlets, catch basins, junction boxes, endwalls:	1,214.00	
Weirs or other control structures:	58.00	

Notes or Comments on any of the above:

Which of the following green infrastructure best management practices do you use to manage water flow and/or improve water quality (answer Yes/No):

Best Management Practice	Current	Planned
Tree boxes	No	No
Rain gardens	No	No
Green roofs	No	No
Pervious pavement/pavers	No	No
Littoral zone plantings	Yes	Yes
Living shorelines	Yes	Yes
Other Best Management Practices:		
Fountains and aerators in lakes	Yes	Yes
Nano bubblers in lakes	Yes	Yes

Please indicate which resources or documents you used when answering these questions (check all that apply).

- Asset management system
 - GIS program
 - MS4 permit application
 - Aerial photos
 - Past or ongoing budget investments
 - Water quality projects
- Other(s):
- AutoCAD compilations of best available information from approved construction plans and other available documents/records.

Part 3. The number of current and projected residents served calculated in 5-year increments (Section 403.9302(3)(b), F.S.)

Counties and municipalities: Instead of requiring separate population projections, EDR will calculate the appropriate population estimates for each municipality or the unincorporated area of the county. If your service area is less than or more than your local government’s population, please describe in the first text box provided below for part 4.0.

Independent Special Districts:

If an independent special district’s boundaries are completely aligned with a county or a municipality, identify that jurisdiction here:

Upload GIS Shapefile of District

Any independent special district whose boundaries do not coincide with a county or municipality must submit a GIS shapefile with the current and projected service area. EDR will calculate the appropriate population estimates based on that map. Submission of this shapefile also serves to complete Part 4.0 of this template.

Part 4.0 The current and projected service area for the stormwater management program or stormwater management system (Section 403.9302(3)(c), F.S.)

Rather than providing detailed legal descriptions or maps, this part of the template is exception-based. In this regard, if the stormwater service area is less than or extends beyond the geographic limits of your jurisdiction, please explain.

Not applicable.

Similarly, if your service area is expected to change within the 20-year horizon, please describe the changes (e.g., the expiration of an interlocal agreement, introduction of an independent special district, etc.).

Not applicable.

[Proceed to Part 5](#)

Part 5.0 The current and projected cost of providing services calculated in 5-year increments (Section 403.9302(3)(d), F.S.)

Given the volume of services, jurisdictions should use the template’s service groupings rather than reporting the current and projected cost of each individual service. Therefore, for the purposes of this document, “services” means:

1. Routine operation and maintenance (inclusive of the items listed in Part 1.3 of this document, ongoing administration, and non-structural programs)
2. Expansion (that is, improvement) of a stormwater management system.

Expansion means new work, new projects, retrofitting, and significant upgrades. Within the template, there are four categories of expansion projects.

1. Flood protection, addressed in parts 5.2 and 5.3... this includes capital projects intended for flood protection/flood abatement
2. Water quality, addressed in part 5.2 and 5.3... this includes stormwater projects related to water quality improvement, such as BMAPs; projects to benefit natural systems through restoration or enhancement; and stormwater initiatives that are part of aquifer recharge projects
3. Resiliency, addressed in part 5.4... this includes all major stormwater initiatives that are developed specifically to address the effects of climate change, such as sea level rise and increased flood events
4. End of useful life replacement projects, addressed in part 6.0... this includes major expenses associated with the replacement of aging infrastructure

While numbers 3 and 4 have components that would otherwise fit into the first two categories, they are separately treated given their overall importance to the Legislature and other policymakers.

Expansion projects are further characterized as currently having either a committed funding source or no identified funding source. Examples of a committed funding source include the capacity to absorb the project’s capital cost within current budget levels or forecasted revenue growth; financing that is underway or anticipated (bond or loan); known state or federal funding (appropriation or grant); special assessment; or dedicated cash reserves for future expenditure.

All answers should be based on local fiscal years (LFY, beginning October 1 and running through September 30). Please use nominal dollars for each year, but include any expected cost increases for inflation or population growth. Please check the EDR website for optional growth rate schedules that may be helpful.

If you have more than 5 projects in a particular category, please use the "Additional Projects" tab. There, you can use dropdown lists to choose the project category and whether there is a committed funding source, then enter the project name and expenditure amounts.

Part 5.1 Routine Operation and Maintenance

Please complete the table below, indicating the cost of operation and maintenance activities for the current year and subsequent five-year increments throughout the 20-year horizon. Your response to this part should exclude future initiatives associated with resiliency or major expenses associated with the replacement of aging infrastructure; these activities are addressed in subparts 5.4 and 6.0. However, do include non-structural programs like public outreach and education in this category.

If specific cost data is not yet available for the current year, the most recent (2020-21) O&M value can be input into the optional growth rate schedules (available on EDR’s website as an Excel workbook). The most recent O&M value can be grown using the provided options for inflation, population growth, or some other metric of your choosing. If the growth in your projected total O&M costs is more than 15% over any five-year increment, please provide a brief explanation of the major drivers.

Routine Operation and Maintenance	Expenditures (in \$thousands)				
	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Operation and Maintenance Costs	434	2,375	2,753	3,192	3,700
Brief description of growth greater than 15% over any 5-year period:					

Part 5.2 Future Expansion (Committed Funding Source)

Please list expansion projects and their associated costs for the current year and subsequent five-year increments throughout the 20-year planning horizon. In this section, include stormwater system expansion projects or portions of projects with a committed funding source. If you include a portion of a project that is not fully funded, the project's remaining cost must be included in part 5.3, Expansion Projects with No Identified Funding Source.

Though many, if not most, stormwater projects benefit both flood protection and water quality, please use your best judgment to either allocate costs or simply select the primary purpose from the two categories below.

5.2.1 Flood Protection (Committed Funding Source): Provide a list of all scheduled new work, retrofitting and upgrades related to flood protection/flood abatement. Include infrastructure such as storage basins, piping and other conveyances, land purchases for stormwater projects, *etc.* Also include major hardware purchases such as vactor/jet trucks.

5.2.2 Water Quality Projects (Committed Funding Source): Please provide a list of scheduled water quality projects in your jurisdiction, such as treatment basins, alum injection systems, green infrastructure, water quality retrofits, *etc.*, that have a direct stormwater component. The projected expenditures should reflect only those costs.

- If you are party to an adopted BMAP, please include the capital projects associated with stormwater in this table. Include BMAP project number, cost to your jurisdiction, and year(s) that capital improvement costs are to be incurred. For reference, DEP publishes a complete list of adopted BMAP projects as an appendix in their Annual STAR Report.

Expansion Projects with a Committed Funding Source

5.2.1 Flood Protection

Expenditures (in \$thousands)

Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
none					

5.2.2 Water Quality

Expenditures (in \$thousands)

Project Name (or, if applicable, BMAP Project Number or ProjID)	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
none					

Part 5.3 Future Expansion with No Identified Funding Source

Please provide a list of known expansion projects or anticipated need(s) without formal funding commitments(s), formal pledges, or obligations. If you included a portion of a project that was partially covered by a committed source in part 5.2 above, list the projects and their remaining costs below.

5.3.1 Future Flood Protection with No Identified Funding Source: Please provide a list of future flood protection/flood abatement projects, associated land purchases, or major hardware purchases that are needed in your jurisdiction over the next 20 years. Future needs may be based on Master Plans, Comprehensive Plan Elements, Water Control Plans, areas of frequent flooding, hydrologic and hydraulic modeling, public safety, increased frequency of maintenance, desired level of service, flooding complaints, etc.

5.3.2 Future Water Quality Projects with no Identified Funding Source: Please provide a list of future stormwater projects needed in your jurisdiction over the next 20 years that are primarily related to water quality issues. Future needs may be based on proximity to impaired waters or waters with total maximum daily loads (TMDLs), BMAPs, state adopted Restoration Plans, Alternative Restoration Plans, or other local water quality needs.

- If you are party to an adopted BMAP, please list capital projects associated with stormwater. Include BMAP project number, cost to your jurisdiction, and year(s) that capital improvement costs are to be incurred.
- List other future water quality projects, including those in support of local water quality goals as well as those identified in proposed (but not yet adopted) BMAPs.

Expansion Projects with No Identified Funding Source

5.3.1 Flood Protection

Expenditures (in \$thousands)

Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
none					

5.3.2 Water Quality

Expenditures (in \$thousands)

Project Name (or, if applicable, BMAP Project Number or ProjID)	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
none					

Please indicate which resources or documents you used to complete table 5.3 (check all that apply).

- Stormwater Master Plan
- Basin Studies or Engineering Reports
- Adopted BMAP
- Adopted Total Maximum Daily Load
- Regional or Basin-specific Water Quality Improvement Plan or Restoration Plan
- Other(s):

Specify:	

Part 5.4 Stormwater projects that are part of resiliency initiatives related to climate change

Please list any stormwater infrastructure relocation or modification projects and new capital investments specifically needed due to sea level rise, increased flood events, or other adverse effects of climate change. When aggregating, include O&M costs for these future resiliency projects and investments in this table (not in part 5.1). If your jurisdiction participates in a Local Mitigation Strategy (LMS), also include the expenditures associated with your stormwater management system in this category (for example, costs identified on an LMS project list).

Resiliency Projects with a Committed Funding Source

Expenditures (in \$thousands)

Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
none					

Resiliency Projects with No Identified Funding Source

Expenditures (in \$thousands)

Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
none					

- Has a vulnerability assessment been completed for your jurisdiction’s storm water system?
- If no, how many facilities have been assessed?
- Does your jurisdiction have a long-range resiliency plan of 20 years or more?
- If yes, please provide a link if available:
- If no, is a planning effort currently underway?

Part 6.0 The estimated remaining useful life of each facility or its major components (Section 403.9302(3)(e), F.S.)

Rather than reporting the exact number of useful years remaining for individual components, this section is constructed to focus on infrastructure components that are targeted for replacement and will be major expenses within the 20-year time horizon. Major replacements include culverts and pipe networks, control structures, pump stations, physical/biological filter media, etc. Further, the costs of retrofitting when used in lieu of replacement (such as slip lining) should be included in this part. Finally, for the purposes of this document, it is assumed that open storage and conveyance systems are maintained (as opposed to replaced) and have an unlimited service life.

In order to distinguish between routine maintenance projects and the replacement projects to be included in this part, only major expenses are included here. A major expense is defined as any single replacement project greater than 5% of the jurisdiction's total O&M expenditures over the most recent five-year period (such as a project in late 2021 costing more than 5% of the O&M expenditures for fiscal years 2016-2017 to 2020-2021).

If you have more than 5 projects in a particular category, please use the "Additional Projects" tab. There, you can use dropdown lists to choose the project category and whether there is a committed funding source, then enter the project name and expenditure amounts.

End of Useful Life Replacement Projects with a Committed Funding Source

Project Name	Expenditures (in \$thousands)				
	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
none					

End of Useful Life Replacement Projects with No Identified Funding Source

Project Name	Expenditures (in \$thousands)				
	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
none					

Part 7.0 The most recent 5-year history of annual contributions to, expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major components. (Section 403.9302(3)(f), F.S.)

This part of the template also addresses a portion of s. 403.9302(3)(g), F.S., by including historical expenditures. Many local governments refer to these as “actual” expenditures.

Consistent with expenditure projections, the jurisdiction’s actual expenditures are categorized into routine O&M, expansion, resiliency projects, and replacement of aging infrastructure. Additionally, the table includes space for reserve accounts. EDR’s interpretation of subparagraph 403.9302(3)(f), F.S., is that “capital account” refers to any reserve account developed specifically to cover future expenditures.

Note that for this table:

- Expenditures for local fiscal year 2020-21 can be estimated based on the most current information if final data is not yet available.
- Current Year Revenues include tax and fee collections budgeted for that fiscal year as well as unexpended balances from the prior year (balance forward or carry-over) unless they are earmarked for the rainy day or a dedicated reserve as explained in the following bullets.
- Bond proceeds should reflect only the amount expended in the given year.
- A reserve is a dedicated account to accumulate funds for a specific future expenditure.
- An all-purpose rainy day fund is a type of working capital fund typically used to address costs associated with emergencies or unplanned events.

The sum of the values reported in the "Funding Sources for Actual Expenditures" columns should equal the total "Actual Expenditures" amount. The cells in the "Funding Sources for Actual Expenditures" section will be highlighted red if their sum does not equal the "Actual Expenditures" total.

If you do not have a formal reserve dedicated to your stormwater system, please enter zero for the final two reserve columns.

Routine O&M

	Total	Funding Sources for Actual Expenditures					
	Actual Expenditures	Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund	Contributions to Reserve Account	Balance of Reserve Account
2016-17	312,827	312,827					
2017-18	425,505	425,505					
2018-19	392,007	392,007					
2019-20	371,479	371,479					
2020-21	375,802	375,802					

Expansion

	Total	Funding Sources for Actual Expenditures					
	Actual Expenditures	Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund	Contributions to Reserve Account	Balance of Reserve Account
2016-17	0						
2017-18	0						
2018-19	0						
2019-20	0						
2020-21	0						

Resiliency

	Total	Funding Sources for Actual Expenditures					
	Actual Expenditures	Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund	Contributions to Reserve Account	Balance of Reserve Account
2016-17	0						
2017-18	0						
2018-19	0						
2019-20	0						
2020-21	0						

Replacement of Aging Infrastructure

	Total	Funding Sources for Actual Expenditures					
	Actual Expenditures	Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund	Contributions to Reserve Account	Balance of Reserve Account
2016-17	0						
2017-18	0						
2018-19	0						
2019-20	0						
2020-21	0						

Part 8.0 The local government's plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues and expenditures with an evaluation of how the local government expects to close any projected funding gap (Section 403.9302(3)(g), F.S.)

In this template, the historical data deemed necessary to comply with s. 403.9302(3)(g), F.S., was included in part 7.0. This part is forward looking and includes a funding gap calculation. The first two tables will be auto-filled from the data you reported in prior tables. To do this, EDR will rely on this template's working definition of projects with committed funding sources, *i.e.*, EDR assumes that all committed projects have committed revenues. Those projects with no identified funding source are considered to be unfunded. EDR has automated the calculation of projected funding gaps based on these assumptions.

Committed Funding Source	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Maintenance	2,375	2,753	3,192	3,700
Expansion	0	0	0	0
Resiliency	0	0	0	0
Replacement/Aging Infrastructure	0	0	0	0
Total Committed Revenues (=Total Committed Projects)	2,375	2,753	3,192	3,700

No Identified Funding Source	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Maintenance	0	0	0	0
Expansion	0	0	0	0
Resiliency	0	0	0	0
Replacement/Aging Infrastructure	0	0	0	0
Projected Funding Gap (=Total Non-Committed Needs)	0	0	0	0

For any specific strategies that will close or lessen a projected funding gap, please list them in the table below. For each strategy, also include the expected new revenue within the five-year increments.

Strategies for New Funding Sources	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Total	0	0	0	0
Remaining Unfunded Needs	0	0	0	0

Additional Table Rows

Choose from the drop-down lists for Project Type and Funding Source Type, then fill in the project name and expenditure estimates.
 Rows that are highlighted RED are either missing information in a "Project & Type Information" column or have zero expenditures.
[Link to aggregated table to crosscheck category totals and uncategorized projects.](#)

Project & Type Information			Expenditures (in \$thousands)				
Project Type (Choose from dropdown list)	Funding Source Type (Choose from dropdown list)	Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

Project & Type Information			Expenditures (in \$thousands)				
Project Type (Choose from dropdown list)	Funding Source Type (Choose from dropdown list)	Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

Project & Type Information			Expenditures (in \$thousands)				
Project Type (Choose from dropdown list)	Funding Source Type (Choose from dropdown list)	Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

Project & Type Information			Expenditures (in \$thousands)				
Project Type (Choose from dropdown list)	Funding Source Type (Choose from dropdown list)	Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

Project & Type Information			Expenditures				
Project Type	Funding Source Type		LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Expansion Projects, Flood Protection	Committed Funding Source	Aggregated Total	0	0	0	0	0
Expansion Projects, Water Quality	Committed Funding Source	Aggregated Total	0	0	0	0	0
Resiliency Projects	Committed Funding Source	Aggregated Total	0	0	0	0	0
End of Useful Life Replacement Projects	Committed Funding Source	Aggregated Total	0	0	0	0	0
Expansion Projects, Flood Protection	No Identified Funding Source	Aggregated Total	0	0	0	0	0
Expansion Projects, Water Quality	No Identified Funding Source	Aggregated Total	0	0	0	0	0
Resiliency Projects	No Identified Funding Source	Aggregated Total	0	0	0	0	0
End of Useful Life Replacement Projects	No Identified Funding Source	Aggregated Total	0	0	0	0	0

Total of Projects without Project Type and/or Funding Source Type			0	0	0	0	0
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**BAYSIDE IMPROVEMENT
AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS**

7

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2021**

**BAY CREEK COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Bay Creek Community Development District
Lee County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of Bay Creek Community Development District, Lee County, Florida (the "District") as of and for the fiscal year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities and each major fund of the District as of September 30, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The information for compliance with FL Statute 218.39 (3) (c) is not a required part of the basic financial statements. The information for compliance with FL Statute 218.39 (3) (c) has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2022, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.


Law & Associates

June 28, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Bay Creek Community Development District, Lee County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2021. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the fiscal year ended September 30, 2021 resulting in a net position balance of \$1,469,028.
- The change in the District's total net position in comparison with the prior fiscal year was \$(159,739), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2021, the District's governmental funds reported combined ending fund balances of \$321,920, a decrease of (\$4,221) in comparison with the prior fiscal year. A portion of the fund balance is non-spendable for deposits, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Both of the government-wide financial statements distinguish functions of the District that are principally supported by assessments (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the District include general government and maintenance and operations. The business-type activities of the District include irrigation services.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into two categories: governmental funds and proprietary funds.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains one individual governmental funds. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund which is a major fund.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Proprietary Fund

The District maintains one type of proprietary fund, an enterprise fund. An enterprise fund is used to report the same function presented as business-type activities in the government-wide financial statements. The District uses an enterprise fund to account for the operations of the irrigation services within the District.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the most recent fiscal year.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Key components of the District's net position are reflected in the following table:

NET POSITION						
SEPTEMBER 30,						
	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Current and other assets	\$ 329,189	\$ 425,839	\$ 19,583	\$ 43,465	\$ 348,772	\$ 469,304
Capital assets, net of depreciation	1,115,774	1,196,085	90,029	120,733	1,205,803	1,316,818
Total assets	1,444,963	1,621,924	109,612	164,198	1,554,575	1,786,122
Current liabilities	7,269	99,698	66,434	43,064	73,703	142,762
Long-term liabilities	11,844	14,593	-	-	11,844	14,593
Total liabilities	19,113	114,291	66,434	43,064	85,547	157,355
Net position						
Investment in capital assets	1,115,774	1,196,085	90,029	120,733	1,205,803	1,316,818
Unrestricted	310,076	311,548	(46,851)	401	263,225	311,949
Total net position	\$ 1,425,850	\$ 1,507,633	\$ 43,178	\$ 121,134	\$ 1,469,028	\$ 1,628,767

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure); less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending.

The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position decreased during the most recent fiscal year. The majority of the decrease represents the extent to which the cost of operations and depreciation expense exceeded ongoing program revenues.

Key elements of the change in net position are reflected in the following table:

CHANGES IN NET POSITION						
FOR THE FISCAL YEAR END SEPTEMBER 30,						
	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues:						
Program revenues						
Charges for services	\$ 435,171	\$ 414,826	\$ 209,542	\$ 205,134	\$ 644,713	\$ 619,960
Operating grants and contributions	-	879	-	-	-	879
General revenues						
Unrestricted investment earnings	140	836	5	19	145	855
Miscellaneous	3,764	10,360	-	-	3,764	10,360
Total revenues	439,075	426,901	209,547	205,153	648,622	632,054
Expenses:						
General government	53,401	47,398	-	-	53,401	47,398
Physical environment	467,457	481,445	-	-	467,457	481,445
Irrigation services	-	-	287,503	273,826	287,503	273,826
Total expenses	520,858	528,843	287,503	273,826	808,361	802,669
Change in net position	(81,783)	(101,942)	(77,956)	(68,673)	(159,739)	(170,615)
Net position - beginning	1,507,633	1,609,575	121,134	189,807	1,628,767	1,799,382
Net position - ending	\$ 1,425,850	\$ 1,507,633	\$ 43,178	\$ 121,134	\$ 1,469,028	\$ 1,628,767

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Governmental activities

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2021 was \$520,858. The costs of the District's activities were primarily funded by program revenues. Expenses did not vary significantly in the current fiscal year compared to the prior fiscal year. In total, revenues increased slightly in the current fiscal year mainly as a result of increased assessment revenue.

Business-type activities

Business-type activities reflect the operations of the irrigation facilities within the District. The cost of operations is covered primarily by charges to customers. In addition, program revenues also include an assessment levy on customers for both the current and prior fiscal years.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2021 was amended to increase appropriations by \$6. Actual general fund expenditures exceeded appropriations by \$2,395 for the fiscal year ended September 30, 2021.

CAPITAL ASSETS

At September 30, 2021, the District had \$4,641,063 invested in capital assets for the governmental activities. In the government-wide financial statements depreciation of \$3,525,289 has been taken, which resulted in a net book value of \$1,115,774. The District's business-type activities reported net capital assets of \$90,029. More detailed information about the District's capital assets is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general and enterprise operations of the District will remain fairly constant.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Bay Creek Community Development District's Finance Department at 2300 Glades Road, Suite 410W, Boca Raton, Florida, 33431.

**BAY CREEK COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2021**

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash	\$ 325,613	\$ 7,382	\$ 332,995
Assessments receivable	102	-	102
Accounts receivable	-	4	4
Due from other government	3,103	-	3,103
Deposits	344	35	379
Internal balances	27	(27)	-
Restricted assets:			
Cash	-	12,189	12,189
Capital assets:			
Nondepreciable	584,720	-	584,720
Depreciable, net	531,054	90,029	621,083
Total assets	<u>1,444,963</u>	<u>109,612</u>	<u>1,554,575</u>
LIABILITIES			
Accounts payable and accrued expenses	7,212	16,185	23,397
Customer deposits payable	-	12,189	12,189
Due to other government	57	38,060	38,117
Non-current liabilities:			
Due in more than one year	11,844	-	11,844
Total liabilities	<u>19,113</u>	<u>66,434</u>	<u>85,547</u>
NET POSITION			
Investment in capital assets	1,115,774	90,029	1,205,803
Unrestricted	310,076	(46,851)	263,225
Total net position	<u>\$ 1,425,850</u>	<u>\$ 43,178</u>	<u>\$ 1,469,028</u>

See notes to the financial statements

**BAY CREEK COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

<u>Functions/Programs</u>	Program Revenues		Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Governmental Activities	Business-type Activities	Total
Primary government:					
Governmental activities:					
General government	\$ 53,401	\$ 53,401	\$ -	\$ -	\$ -
Physical environment	467,457	381,770	(85,687)	-	(85,687)
Total governmental activities	520,858	435,171	(85,687)	-	(85,687)
Business-type activities:					
Irrigation services	287,503	209,542	-	(77,961)	(77,961)
Total business-type activities	287,503	209,542	-	(77,961)	(77,961)
General revenues:					
Unrestricted investment earnings			140	5	145
Miscellaneous			3,764	-	3,764
Total general revenues			3,904	5	3,909
Change in net position			(81,783)	(77,956)	(159,739)
Net position - beginning			1,507,633	121,134	1,628,767
Net position - ending			\$ 1,425,850	\$ 43,178	\$ 1,469,028

See notes to the financial statements

**BAY CREEK COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021**

	Major Funds General	Total Governmental Funds
ASSETS		
Cash	\$ 325,613	\$ 325,613
Assessments receivable	102	102
Due from other funds	27	27
Due from other governments	3,103	3,103
Deposits	344	344
Total assets	\$ 329,189	\$ 329,189
LIABILITIES		
Accounts payable and accrued expenses	\$ 7,212	\$ 7,212
Due to other governments	57	57
Total liabilities	7,269	7,269
FUND BALANCES		
Nonspendable:		
Deposits	344	344
Unassigned	321,576	321,576
Total fund balances	321,920	321,920
Total liabilities and fund balances	\$ 329,189	\$ 329,189

See notes to the financial statements

**BAY CREEK COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET-GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2021**

Total fund balances - governmental funds \$ 321,920

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

Cost of capital assets	4,641,063	
Accumulated depreciation	<u>(3,525,289)</u>	1,115,774

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Compensated absences		<u>(11,844)</u>
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Net position of governmental activities		<u>\$ 1,425,850</u>
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See notes to the financial statements

**BAY CREEK COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

	Major Funds General	Total Governmental Funds
REVENUES		
Assessments	\$ 435,171	\$ 435,171
Interest income	140	140
Miscellaneous	3,764	3,764
Total revenues	439,075	439,075
EXPENDITURES		
Current:		
General government	53,401	53,401
Physical environment	383,893	383,893
Capital outlay	6,002	6,002
Total expenditures	443,296	443,296
Excess (deficiency) of revenues over (under) expenditures	(4,221)	(4,221)
Fund balances - beginning	326,141	326,141
Fund balances - ending	\$ 321,920	\$ 321,920

See notes to the financial statements

**BAY CREEK COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

Net change in fund balances - total governmental funds	\$	(4,221)
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures, however, the cost of capital assets is eliminated in the statement of activities and capitalized in the statement of net position.		6,002
The change in compensated absences between the current and prior fiscal year is reported in the statement of activities but is not reported as expenditures in governmental funds.		2,749
Depreciation of capital assets is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.		<u>(86,313)</u>
Change in net position of governmental activities	\$	<u>(81,783)</u>

See notes to the financial statements

**BAY CREEK COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF NET POSITION - PROPRIETARY FUND
SEPTEMBER 30, 2021**

	<u>Business-type Activities - Irrigation Fund</u>
ASSETS	
Current assets:	
Cash and equivalents	\$ 7,382
Accounts receivable	4
Restricted cash:	
Customer deposits	12,189
Deposits	35
Total current assets	<u>19,610</u>
Noncurrent assets:	
Capital assets:	
Infrastructure	615,271
Less accumulated depreciation	<u>(525,242)</u>
Total capital assets, net of depreciation	<u>90,029</u>
Total noncurrent assets	<u>90,029</u>
Total assets	<u>109,639</u>
LIABILITIES	
Current liabilities:	
Accounts payable and accrued expenses	16,185
Due to other funds	27
Due to other governments	38,060
Customer deposits- payable from restricted assets	12,189
Total current liabilities	<u>66,461</u>
Total liabilities	<u>66,461</u>
NET POSITION	
Investment in capital assets	90,029
Unrestricted	<u>(46,851)</u>
	<u>\$ 43,178</u>

See notes to the financial statements

**BAY CREEK COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - PROPRIETARY FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

	<u>Business-type Activities - Irrigation Fund</u>
Operating revenues:	
Charges for services:	
Irrigation revenues	\$ 156,848
Assessments	52,694
Total operating revenues	<u>209,542</u>
 Operating expenses:	
Irrigation services	202,433
Administrative and other	54,366
Depreciation	30,704
Total operating expenses	<u>287,503</u>
 Operating income (loss)	<u>(77,961)</u>
 Nonoperating revenues (expenses):	
Interest income	<u>5</u>
Total nonoperating revenues (expenses)	<u>5</u>
 Change in net position	(77,956)
 Total net position - beginning	<u>121,134</u>
 Total net position - ending	<u>\$ 43,178</u>

See notes to the financial statements

**BAY CREEK COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF CASH FLOWS - PROPRIETARY FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

CASH FLOW FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ 209,570
Payments for goods and services	<u>(271,489)</u>
Net cash provided (used) by operating activities	<u>(61,919)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Due to other governments	38,060
Due to other funds	(114)
Due from other governments	12,157
Net cash provided (used) by non-capital financing activities	<u>50,103</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest income	<u>5</u>
Net cash provided (used) by investing activities	<u>5</u>
Net increase (decrease) in cash and cash equivalents	(11,811)
Cash and cash equivalents - October 1	<u>31,382</u>
Cash and cash equivalents - September 30	<u><u>\$ 19,571</u></u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	
Operating income (loss)	\$ (77,961)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Depreciation	30,704
(Increase)/Decrease in:	
Assessments receivable	
Accounts receivable	28
Increase/(Decrease) in:	
Accounts payable	(14,725)
Customer deposits	<u>35</u>
Total adjustments	<u>16,042</u>
Net cash provided (used) by operating activities	<u><u>\$ (61,919)</u></u>

See notes to the financial statements

**BAY CREEK COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Bay Creek Community Development District ("District") was created on November 7, 1993 by Ordinance 93-33 of the Lee County, Florida, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by qualified electors (residents) living within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The District and Bayside Improvement Community Development District ("Bayside") share the same Developer and share the majority of their costs based on a common budget whereby all appropriations are shared based on the total projected equivalent residential units for each District.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District Board of Supervisors is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment (operating-type special assessments for maintenance and debt service are treated as charges for services) and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on all platted lots within the District. Assessments are levied each November 1 on property of record as of the previous January 1 to pay for the operations and maintenance and debt service of the District. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. For debt service assessments, amounts collected as advance payments are used to prepay a portion of the Bonds outstanding. Otherwise, assessments are collected annually to provide funds for the debt service on the portion of the Bonds which are not paid with prepaid assessments.

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental fund:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

The District reports the following enterprise fund:

Irrigation Fund

The Irrigation Fund accounts for the operations of the irrigation lines, which are funded by proceeds from operations of these facilities including user fees, meter fees and connection fees, and non-ad valorem special assessments.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District's enterprise fund are charges to customers for sales and services. Operating expenses of the enterprise fund include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to bond covenants or other contractual restrictions.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits.

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured and any unspent Bond proceeds are required to be held in investments as specified in the Bond Indenture.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets, which include property, land and improvements, machinery and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the governmental and business type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and improvements	7-39
Infrastructure	20-40
Furniture fixtures and equipment	5-10
Irrigation system	20

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Compensated Absences

It is the District's policy to permit employees to accumulate, within certain limits, earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since the government does not have a policy to pay any amounts when employees separate from service with the government. However, employees will be paid for any unused accrued vacation time up to a maximum 240 vacation hours upon termination of employment. Compensated absences are reported as accrued in the government-wide financial statements. Governmental funds report only matured compensated absences payable to currently terminating employees which are included in wages payable, if any.

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received but not yet earned.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Fund Equity/Net Position (Continued)

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 3 – BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE 4 – DEPOSITS

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2021 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Land and improvements	\$ 584,720	\$ -	\$ -	\$ 584,720
Total capital assets, not being depreciated	584,720	-	-	584,720
Capital assets, being depreciated				
Furniture, fixtures and equipment	172,812	6,002	-	178,814
Building and improvements	1,569,076	-	-	1,569,076
Infrastructure	2,308,453	-	-	2,308,453
Total capital assets, being depreciated	4,050,341	6,002	-	4,056,343
Less accumulated depreciation for:				
Furniture, fixtures and equipment	116,995	9,693	-	126,688
Building and improvements	1,420,533	5,122	-	1,425,655
Infrastructure	1,901,448	71,498	-	1,972,946
Total accumulated depreciation	3,438,976	86,313	-	3,525,289
Total capital assets, being depreciated, net	611,365	(80,311)	-	531,054
Governmental activities capital assets, net	\$ 1,196,085	\$ (80,311)	\$ -	\$ 1,115,774
<u>Business type activities</u>				
Capital assets, being depreciated				
Irrigation system	\$ 615,271	\$ -	\$ -	\$ 615,271
Total capital assets, being depreciated	615,271	-	-	615,271
Less accumulated depreciation for:				
Irrigation system	494,538	30,704	-	525,242
Total accumulated depreciation	494,538	30,704	-	525,242
Total capital assets, being depreciated, net	120,733	(30,704)	-	90,029
Business type activities capital assets, net	\$ 120,733	\$ (30,704)	\$ -	\$ 90,029

For governmental activities, depreciation was charged to the physical environment function.

NOTE 6 – LONG TERM LIABILITIES

Changes in long-term liability activity for the fiscal year ended September 30, 2021 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Compensated absences	\$ 14,593		\$ (2,749)	\$ 11,844	\$ -
Total	\$ 14,593	\$ -	\$ (2,749)	\$ 11,844	\$ -

NOTE 7 – PENSION PLANS

The District and Bayside share the same Developer and share the majority of their costs based on a common budget whereby all appropriations are shared based on the total projected equivalent residential units for each District. Both pension plans described below are plans that cover the common employees of both the District and Bayside. The information described below is based on the plan as a whole unless otherwise indicated.

Deferred Compensation Plan

The District offers its employees a deferred compensation plan created in accordance with Internal Revenue Code, Section 457. The plan, available to all District employees, permits them to defer a portion of their salary until future years. In March 2007, the District executed a Trust Agreement with its plan agent for the sole and exclusive benefit of District employees. Except for the plan provisions related to loans, the deferred compensation is not available to the employees until termination, retirement, death or unforeseeable emergency. The plan is administered by ICMA Retirement Corporation. Except for the plan provisions related to loans, the District has no fiduciary responsibility for the plan and therefore, the District does not report the balances and activities in its financial statements.

Defined Contribution Pension Plan

All permanent full-time employees are covered by a defined contribution pension plan with vesting requirements varying between one and five years. At September 30, 2021, there were 6 plan members. Non-vested pension forfeitures, classified as investments with pension agent, are restricted by the plan and may only be used toward the District's payment of its future pension contributions. The plan is administered by ICMA Retirement Corporation. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. The District's policy is to fund the annual pension costs in the annual budget. The District has no fiduciary responsibility for the plan and therefore does not report the balances or activities in its financial statements. The District's contribution to the plan is 6% of each eligible employee's regular pay.

The District's total payroll in fiscal year 2020 was \$183,742. The wages subjected to pension contributions were \$50,703 and the total pension contribution from the District was \$4,673 for the fiscal year ended September 30, 2021.

NOTE 8 – OTHER RELATED PARTY TRANSACTIONS

Due to the fact that Bayside collects certain assessments on behalf of Bay Creek, during the fiscal year ended September 30, 2021, Bay Creek received assessments of \$27,096 collected by Bayside on behalf of Bay Creek.

NOTE 9 – MANAGEMENT COMPANY

The District has contracted with Wrathell, Hunt and Associates, LLC to perform management advisory services, which include financial and accounting advisory services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs

NOTE 10 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations.

**BAY CREEK COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Assessments	\$ 438,682	\$ 438,682	\$ 435,171	\$ (3,511)
Interest income	291	291	140	(151)
Miscellaneous	1,928	1,928	3,764	1,836
Total revenues	440,901	440,901	439,075	(1,826)
EXPENDITURES				
Current:				
General government	50,888	50,888	53,401	(2,513)
Physical environment	379,634	330,597	383,893	(53,296)
Capital outlay	10,373	59,416	6,002	53,414
Total expenditures	440,895	440,901	443,296	(2,395)
Excess (deficiency) of revenues over (under) expenditures	\$ 6	\$ -	(4,221)	\$ (4,221)
Fund balance - beginning			326,141	
Fund balance - ending			\$ 321,920	

See notes to required supplementary information

**BAY CREEK COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2021 was amended to increase appropriations by \$6. Actual general fund expenditures exceeded appropriations by \$2,395 for the fiscal year ended September 30, 2021.

**BAY CREEK COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of district employees compensated at 9/30/2021	30
Number of independent contractors compensated in September 2021	8
Employee compensation for FYE 9/30/2021 (paid/accrued)	\$191,118
Independent contractor compensation for FYE 9/30/2021	\$332,922
Construction projects to begin on or after October 1; (>\$65K)	None
Budget variance report	See page 23 of annual financial report
Ad Valorem taxes;	Not applicable
Millage rate FYE 9/30/2021	Not applicable
Ad valorem taxes collected FYE 9/30/2021	Not applicable
Outstanding Bonds:	Not applicable
Non ad valorem special assessments;	
Special assessment rate FYE 9/30/2021	Operations and maintenance - \$51.46-\$582.03 Debt service - N/A
Special assessments collected FYE 9/30/2021	
Outstanding Bonds:	None



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Supervisors
Bay Creek Community Development District
Lee County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities and each major fund of Bay Creek Community Development District, Lee County, Florida ("District") as of and for the fiscal year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated June 28, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Bhav & Associates

June 28, 2022



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors
Bay Creek Community Development District
Lee County, Florida

We have examined Bay Creek Community Development District, Lee County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2021. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2021.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Bay Creek Community Development District, Lee County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

Grau & Associates

June 28, 2022



**MANAGEMENT LETTER PURSUANT TO THE RULES OF
THE AUDITOR GENERAL FOR THE STATE OF FLORIDA**

To the Board of Supervisors
Bay Creek Community Development District
Lee County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Bay Creek Community Development District, Lee County, Florida (the "District") as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated June 24, 2021.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General..

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 24, 2021, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of Bay Creek Community Development District, Lee County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Bay Creek Community Development District, Lee County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

Grau & Associates

June 28, 2022

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2020.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2021.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2021.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2021. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.
7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 25.

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

8

RESOLUTION 2022-06

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT HEREBY ACCEPTING THE
AUDITED FINANCIAL REPORT FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2021**

WHEREAS, the District's Auditor, Grau & Associates, has heretofore prepared and submitted to the Board, for accepting, the District's Audited Financial Report for Fiscal Year 2021;

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS
OF THE BAY CREEK COMMUNITY DEVELOPMENT DISTRICT;**

1. The Audited Financial Report for Fiscal Year 2021 heretofore submitted to the Board is hereby accepted for Fiscal Year 2021, for the period ending September 30, 2021; and
2. A verified copy of said Audited Financial Report for Fiscal Year 2021 shall be attached hereto as an exhibit to this Resolution in the District's "Official Record of Proceedings".

PASSED AND ADOPTED this 25th day of July, 2022.

**BAY CREEK COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

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

9

TEMPLATE FOR LOCAL GOVERNMENTS AND SPECIAL DISTRICTS FOR PERFORMING A STORMWATER NEEDS ANALYSIS PURSUANT TO SECTION 5 OF SECTION 403.9302, FLORIDA STATUTES

INTRODUCTION

As part of the 2021 regular session, the Legislature recognized the need for a long-term planning process for stormwater and wastewater. Section 403.9302, Florida Statutes, requires a 20-year needs analysis from the local governments providing stormwater services. Because this planning document is forward-looking, it will necessarily include a large number of assumptions about future actions. These assumptions should be based on any available information coupled with best professional judgment of the individuals completing the document.

Completing this template by June 30, 2022, will fulfill the statutory requirements for the first round of 20-year needs analyses for stormwater. The template was generated by EDR in cooperation with local governments, Special Districts, the Florida Department of Environmental Protection (DEP), the Water Management Districts, the Florida Stormwater Association, private consultants, and others. Use of this tool will help ensure that information is compiled consistently for the Office of Economic & Demographic Research's (EDR) report to the Legislature.

For the purposes of this document, a stormwater management program and a stormwater management system are as defined in statute (s. 403.031(15) and (16), F.S., respectively; language provided here: <https://www.flsenate.gov/Laws/Statutes/2021/403.031>). Plainly speaking, the "program" is the institutional framework whereby stormwater management activities (MS4 NPDES permit activities, and other regulatory activities, construction, operation and maintenance, etc.) are carried out by the public authority. The "system" comprises the physical infrastructure that is owned and/or operated by the local government or special district that specifically is intended to control, convey or store stormwater runoff for treatment and flood protection purposes.

For the purposes of this document, the following guiding principles have been adopted:

- Stormwater systems or facilities owned and operated by any of the following are excluded from reporting requirements for local governments and special districts:
 - o Private entities or citizens
 - o Federal government
 - o State government, including the Florida Department of Transportation (FDOT)
 - o Water Management Districts
 - o School districts
 - o State universities or Florida colleges
- Local government expenditures associated with routine operation and maintenance are fully funded prior to commencing new projects and initiatives.
- Local government submissions will include the activities of dependent special districts. Only independent special districts report separately. For a list of all special districts in the state and their type (*i.e.*, dependent or independent), please see the Department of Economic Opportunity's Official List of Special Districts at the following link: <http://specialdistrictreports.floridajobs.org/webreports/alphalist.aspx>.
- With respect to federal and state statutes and rulemaking, current law and current administration prevails throughout the 20-year period. In other words, the state's present legal framework (*i.e.*, the status quo) continues throughout the period.

GENERAL INSTRUCTIONS FOR USING THE TEMPLATE

Instructions for submitting the template are still under development. Additional information regarding submission and answers to frequently asked questions will be posted on EDR’s website, along with other useful materials, here: <http://edr.state.fl.us/Content/natural-resources/stormwaterwastewater.cfm>

The statutory language forms the titles for each part. This template asks that you group your recent and projected expenditures in prescribed categories. A detailed list of the categories is provided in part 5.0.

The same project should not appear on multiple tables in the jurisdiction’s response unless the project’s expenditures are allocated between those tables. All expenditures should be reported in \$1,000s (e.g., five hundred thousand dollars should be reported as \$500).

For any jurisdiction that is contracting with another jurisdiction where both could be reporting the same expenditure, please contact EDR for additional guidance. In situations where a reporting jurisdiction contracts with a non-reporting jurisdiction, (i.e., FDOT, the water management districts, the state or federal government), the reporting jurisdiction should include the expenditures.

When reporting cost information, please only include the expenditures that have flowed, are flowing, or will likely flow through your jurisdiction’s budget. While necessary to comply with the statute, the concept of “future expenditures” should be viewed as an expression of identified needs.

These projections are necessarily speculative and do not represent a firm commitment to future budget actions by the jurisdiction.

This Excel workbook contains three worksheets for data entry. (Along the bottom of the screen, the three tabs are highlighted green.) Empty cells with visible borders are unlocked for data entry. In the first tab, titled "Background through Part 4," the information requested is either text, a dropdown list (e.g., Yes or No), or a checkbox. The next tab, "Part 5 through Part 8," contains tables for expenditure or revenue data as well as some follow-up questions that may have checkboxes, lists, or space for text.

In Part 5 and Part 6, the expenditure tables have space for up to 5 projects. More projects can be listed in the "Additional Projects" tab. This tab contains a table with space for up to 200 additional projects. In order for these additional projects and expenditures to be correctly classified and included in the final totals, each project must be assigned a Project Type and Funding Source Type the from the dropdown lists in columns B and C.

Links to Template Parts:

[Background Information](#)

[Part 1](#)

[Part 2](#)

[Part 3](#)

[Part 4](#)

[Part 5](#)

[Part 6](#)

[Part 7](#)

[Part 8](#)

[Additional Projects - This table contains additional rows for projects that do not fit into the main tables in Parts 5 and 6](#)

Background Information

Please provide your contact and location information, then proceed to the template on the next sheet.

Name of Local Government:	Bay Creek Community Development District
Name of stormwater utility, if applicable:	N/A
Contact Person	
Name:	Chuck Adams
Position/Title:	District Manager - Wrathell, Hunt and Associates, LLC
Email Address:	adamsc@whhassociates.com
Phone Number:	239-498-9020

Indicate the Water Management District(s) in which your service area is located.

- Northwest Florida Water Management District (NFWFMD)
- Suwannee River Water Management District (SRWMD)
- St. Johns River Water Management District (SJRWMD)
- Southwest Florida Water Management District (SWFWMD)
- South Florida Water Management District (SFWMD)

Indicate the type of local government:

- Municipality
- County
- Independent Special District

Part 1.0 Detailed description of the stormwater management program (Section 403.9302(3)(a), F.S.)

The stormwater management program, as defined in the Introduction, includes those activities associated with the management, operation and maintenance, and control of stormwater and stormwater management systems, including activities required by state and federal law. The detailed program description is divided into multiple subparts consisting of narrative and data fields.

Part 1.1 Narrative Description:

Please provide a brief description of the current institutional strategy for managing stormwater in your jurisdiction. Please include any mission statement, divisions or departments dedicated solely or partly to managing stormwater, dedicated funding sources, and other information that best describes your approach to stormwater:

The Bayside Improvement CDD is responsible for the operation and maintenance of the stormwater management system and primary drainage infrastructure pursuant to the permits approved by the SFWMD and local municipalities. This infrastructure generally conveys stormwater runoff from the development areas and roadways to the wet detention ponds for water quality treatment and attenuation then discharging through control structures at final outfall.

On a scale of 1 to 5, with 5 being the highest, please indicate the importance of each of the following goals for your program:

0	1	2	3	4	5	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Drainage & flood abatement (such as flooding events associated with rainfall and hurricanes)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Water quality improvement (TMDL Process/BMAPs/other)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Reduce vulnerability to adverse impacts from flooding related to increases in frequency and duration of rainfall events, storm surge and sea level rise
						Other:
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Part 1.2 Current Stormwater Program Activities:

Please provide answers to the following questions regarding your stormwater management program.

- Does your jurisdiction have an NPDES Municipal Separate Storm Sewer System (MS4) Permit?

If yes, is your jurisdiction regulated under Phase I or Phase II of the NPDES Program:
- Does your jurisdiction have a dedicated stormwater utility?

If no, do you have another funding mechanism?

If yes, please describe your funding mechanism.

Stormwater management operation and maintenance is funded through non-ad valorem assessments through property taxes on parcels within the District.
- Does your jurisdiction have a Stormwater Master Plan or Plans?

If Yes:

How many years does the plan(s) cover?

Are there any unique features or limitations that are necessary to understand what the plan does or does not address?

Bay Creek CDD generally relies upon proactive routine inspections of the stormwater management system in conjunction with their NPDES MS4 requirements.

Please provide a link to the most recently adopted version of the document (if it is published online):
- Does your jurisdiction have an asset management (AM) system for stormwater infrastructure?

If Yes, does it include 100% of your facilities?

If your AM includes less than 100% of your facilities, approximately what percent of your facilities are included?

- Does your stormwater management program implement the following (answer Yes/No):

A construction sediment and erosion control program for new construction (plans review and/or inspection)?	Yes
An illicit discharge inspection and elimination program?	Yes
A public education program?	Yes
A program to involve the public regarding stormwater issues?	Yes
A “housekeeping” program for managing stormwater associated with vehicle maintenance yards, chemical storage, fertilizer management, <i>etc.</i> ?	Yes
A stormwater ordinance compliance program (<i>i.e.</i> , for low phosphorus fertilizer)?	Yes
Water quality or stream gage monitoring?	Yes
A geospatial data or other mapping system to locate stormwater infrastructure (GIS, <i>etc.</i>)?	Yes
A system for managing stormwater complaints?	Yes

Other specific activities?

The Bay Creek CDD, Bayside Improvement CDD, Pelican Landing Comm. Assoc., and Pelican Landing Water Quality Task Force communicate on a regular basis regarding the stormwater management system, potential improvements, and public education within the District.

Notes or Comments on any of the above:

The items listed above are either managed directly by the Bay Creek CDD and part of the NPDES MS4 permit and standard operating procedures or managed by Lee County pursuant to the interlocal agreement in coordination with the MS4 requirements.

Part 1.3 Current Stormwater Program Operation and Maintenance Activities

Please provide answers to the following questions regarding the operation and maintenance activities undertaken by your stormwater management program.

- Does your jurisdiction typically assume maintenance responsibility for stormwater systems associated with new private development (*i.e.*, systems that are dedicated to public ownership and/or operation upon completion)?

Yes

Notes or Comments on the above:

The development within the Bay Creek CDD is substantially complete with operation and maintenance responsibilities assumed by the CDD or an association.

- Does your stormwater operation and maintenance program implement any of the following (answer Yes/No):

Routine mowing of turf associated with stormwater ponds, swales, canal/lake banks, etc. ?	Yes
Debris and trash removal from pond skimmers, inlet grates, ditches, etc. ?	Yes
Invasive plant management associated with stormwater infrastructure?	Yes
Ditch cleaning?	Yes
Sediment removal from the stormwater system (vacator trucks, other)?	Yes
Muck removal (dredging legacy pollutants from water bodies, canal, etc.)?	No
Street sweeping?	Yes
Pump and mechanical maintenance for trash pumps, flood pumps, alum injection, etc. ?	No
Non-structural programs like public outreach and education?	Yes
Other specific routine activities?	

Operation and maintenance of several pond aerators and/or nano-bubbler systems and monthly lake observations by subcontractors.

Part 2. Detailed description of the stormwater management system and its facilities and projects (continued Section 403.9302(3)(a), F.S.)

A stormwater management system, as defined in the Introduction, includes the entire set of site design features and structural infrastructure for collection, conveyance, storage, infiltration, treatment, and disposal of stormwater. It may include drainage improvements and measures to prevent streambank channel erosion and habitat degradation. This section asks for a summary description of your stormwater management system. It is not necessary to provide geospatial asset data or a detailed inventory. For some, it may be possible to gather the required data from your Asset Management (AM) system. For others, data may be gathered from sources such as an MS4 permit application, aerial photos, past or ongoing budget investments, water quality projects, or any other system of data storage/management that is employed by the jurisdiction.

Please provide answers to the following questions regarding your stormwater system inventory. Enter zero (0) if your system does not include the component.

	Number	Unit of Measurement
Estimated feet or miles of buried culvert:	4.70	Miles
Estimated feet or miles of open ditches/conveyances (lined and unlined) that are maintained by the stormwater program:	0.68	Miles
Estimated number of storage or treatment basins (<i>i.e.</i> , wet or dry ponds):	17	
Estimated number of gross pollutant separators including engineered sediment traps such as baffle boxes, hydrodynamic separators, <i>etc.</i> :	0	
Number of chemical treatment systems (<i>e.g.</i> , alum or polymer injection):	0	
Number of stormwater pump stations:	0	
Number of dynamic water level control structures (<i>e.g.</i> , operable gates and weirs that control canal water levels):	1	
Number of stormwater treatment wetland systems:	0	
Other:		
Inlets, catch basins, junction boxes, endwalls:	284.00	
Weirs or other control structures:	18.00	

Notes or Comments on any of the above:

Which of the following green infrastructure best management practices do you use to manage water flow and/or improve water quality (answer Yes/No):

Best Management Practice	Current	Planned
Tree boxes	No	No
Rain gardens	No	No
Green roofs	No	No
Pervious pavement/pavers	No	No
Littoral zone plantings	Yes	Yes
Living shorelines	Yes	Yes
Other Best Management Practices:		
Fountains and aerators in lakes	Yes	Yes
Nano bubblers in lakes	Yes	Yes

Please indicate which resources or documents you used when answering these questions (check all that apply).

- Asset management system
 - GIS program
 - MS4 permit application
 - Aerial photos
 - Past or ongoing budget investments
 - Water quality projects
- Other(s):
- AutoCAD compilations of best available information from approved construction plans and other available documents/records.

Part 3. The number of current and projected residents served calculated in 5-year increments (Section 403.9302(3)(b), F.S.)

Counties and municipalities: Instead of requiring separate population projections, EDR will calculate the appropriate population estimates for each municipality or the unincorporated area of the county. If your service area is less than or more than your local government’s population, please describe in the first text box provided below for part 4.0.

Independent Special Districts:

If an independent special district’s boundaries are completely aligned with a county or a municipality, identify that jurisdiction here:

Upload GIS Shapefile of District

Any independent special district whose boundaries do not coincide with a county or municipality must submit a GIS shapefile with the current and projected service area. EDR will calculate the appropriate population estimates based on that map. Submission of this shapefile also serves to complete Part 4.0 of this template.

Part 4.0 The current and projected service area for the stormwater management program or stormwater management system (Section 403.9302(3)(c), F.S.)

Rather than providing detailed legal descriptions or maps, this part of the template is exception-based. In this regard, if the stormwater service area is less than or extends beyond the geographic limits of your jurisdiction, please explain.

Not applicable.

Similarly, if your service area is expected to change within the 20-year horizon, please describe the changes (e.g., the expiration of an interlocal agreement, introduction of an independent special district, etc.).

Not applicable.

[Proceed to Part 5](#)

Part 5.0 The current and projected cost of providing services calculated in 5-year increments (Section 403.9302(3)(d), F.S.)

Given the volume of services, jurisdictions should use the template’s service groupings rather than reporting the current and projected cost of each individual service. Therefore, for the purposes of this document, “services” means:

1. Routine operation and maintenance (inclusive of the items listed in Part 1.3 of this document, ongoing administration, and non-structural programs)
2. Expansion (that is, improvement) of a stormwater management system.

Expansion means new work, new projects, retrofitting, and significant upgrades. Within the template, there are four categories of expansion projects.

1. Flood protection, addressed in parts 5.2 and 5.3... this includes capital projects intended for flood protection/flood abatement
2. Water quality, addressed in part 5.2 and 5.3... this includes stormwater projects related to water quality improvement, such as BMAPs; projects to benefit natural systems through restoration or enhancement; and stormwater initiatives that are part of aquifer recharge projects
3. Resiliency, addressed in part 5.4... this includes all major stormwater initiatives that are developed specifically to address the effects of climate change, such as sea level rise and increased flood events
4. End of useful life replacement projects, addressed in part 6.0... this includes major expenses associated with the replacement of aging infrastructure

While numbers 3 and 4 have components that would otherwise fit into the first two categories, they are separately treated given their overall importance to the Legislature and other policymakers.

Expansion projects are further characterized as currently having either a committed funding source or no identified funding source. Examples of a committed funding source include the capacity to absorb the project’s capital cost within current budget levels or forecasted revenue growth; financing that is underway or anticipated (bond or loan); known state or federal funding (appropriation or grant); special assessment; or dedicated cash reserves for future expenditure.

All answers should be based on local fiscal years (LFY, beginning October 1 and running through September 30). Please use nominal dollars for each year, but include any expected cost increases for inflation or population growth. Please check the EDR website for optional growth rate schedules that may be helpful.

If you have more than 5 projects in a particular category, please use the "Additional Projects" tab. There, you can use dropdown lists to choose the project category and whether there is a committed funding source, then enter the project name and expenditure amounts.

Part 5.1 Routine Operation and Maintenance

Please complete the table below, indicating the cost of operation and maintenance activities for the current year and subsequent five-year increments throughout the 20-year horizon. Your response to this part should exclude future initiatives associated with resiliency or major expenses associated with the replacement of aging infrastructure; these activities are addressed in subparts 5.4 and 6.0. However, do include non-structural programs like public outreach and education in this category.

If specific cost data is not yet available for the current year, the most recent (2020-21) O&M value can be input into the optional growth rate schedules (available on EDR’s website as an Excel workbook). The most recent O&M value can be grown using the provided options for inflation, population growth, or some other metric of your choosing. If the growth in your projected total O&M costs is more than 15% over any five-year increment, please provide a brief explanation of the major drivers.

Routine Operation and Maintenance	Expenditures (in \$thousands)				
	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Operation and Maintenance Costs	116	635	736	853	989
Brief description of growth greater than 15% over any 5-year period:					

Part 5.2 Future Expansion (Committed Funding Source)

Please list expansion projects and their associated costs for the current year and subsequent five-year increments throughout the 20-year planning horizon. In this section, include stormwater system expansion projects or portions of projects with a committed funding source. If you include a portion of a project that is not fully funded, the project's remaining cost must be included in part 5.3, Expansion Projects with No Identified Funding Source.

Though many, if not most, stormwater projects benefit both flood protection and water quality, please use your best judgment to either allocate costs or simply select the primary purpose from the two categories below.

5.2.1 Flood Protection (Committed Funding Source): Provide a list of all scheduled new work, retrofitting and upgrades related to flood protection/flood abatement. Include infrastructure such as storage basins, piping and other conveyances, land purchases for stormwater projects, *etc.* Also include major hardware purchases such as vactor/jet trucks.

5.2.2 Water Quality Projects (Committed Funding Source): Please provide a list of scheduled water quality projects in your jurisdiction, such as treatment basins, alum injection systems, green infrastructure, water quality retrofits, *etc.*, that have a direct stormwater component. The projected expenditures should reflect only those costs.

- If you are party to an adopted BMAP, please include the capital projects associated with stormwater in this table. Include BMAP project number, cost to your jurisdiction, and year(s) that capital improvement costs are to be incurred. For reference, DEP publishes a complete list of adopted BMAP projects as an appendix in their Annual STAR Report.

Expansion Projects with a Committed Funding Source

5.2.1 Flood Protection

Expenditures (in \$thousands)

Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
n/a					

5.2.2 Water Quality

Expenditures (in \$thousands)

Project Name (or, if applicable, BMAP Project Number or ProjID)	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
n/a					

Part 5.3 Future Expansion with No Identified Funding Source

Please provide a list of known expansion projects or anticipated need(s) without formal funding commitments(s), formal pledges, or obligations. If you included a portion of a project that was partially covered by a committed source in part 5.2 above, list the projects and their remaining costs below.

5.3.1 Future Flood Protection with No Identified Funding Source: Please provide a list of future flood protection/flood abatement projects, associated land purchases, or major hardware purchases that are needed in your jurisdiction over the next 20 years. Future needs may be based on Master Plans, Comprehensive Plan Elements, Water Control Plans, areas of frequent flooding, hydrologic and hydraulic modeling, public safety, increased frequency of maintenance, desired level of service, flooding complaints, etc.

5.3.2 Future Water Quality Projects with no Identified Funding Source: Please provide a list of future stormwater projects needed in your jurisdiction over the next 20 years that are primarily related to water quality issues. Future needs may be based on proximity to impaired waters or waters with total maximum daily loads (TMDLs), BMAPs, state adopted Restoration Plans, Alternative Restoration Plans, or other local water quality needs.

- If you are party to an adopted BMAP, please list capital projects associated with stormwater. Include BMAP project number, cost to your jurisdiction, and year(s) that capital improvement costs are to be incurred.
- List other future water quality projects, including those in support of local water quality goals as well as those identified in proposed (but not yet adopted) BMAPs.

Expansion Projects with No Identified Funding Source

5.3.1 Flood Protection

Expenditures (in \$thousands)

Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
n/a					

5.3.2 Water Quality

Expenditures (in \$thousands)

Project Name (or, if applicable, BMAP Project Number or ProjID)	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
n/a					

Please indicate which resources or documents you used to complete table 5.3 (check all that apply).

- Stormwater Master Plan
- Basin Studies or Engineering Reports
- Adopted BMAP
- Adopted Total Maximum Daily Load
- Regional or Basin-specific Water Quality Improvement Plan or Restoration Plan
- Other(s):

Specify:	

Part 5.4 Stormwater projects that are part of resiliency initiatives related to climate change

Please list any stormwater infrastructure relocation or modification projects and new capital investments specifically needed due to sea level rise, increased flood events, or other adverse effects of climate change. When aggregating, include O&M costs for these future resiliency projects and investments in this table (not in part 5.1). If your jurisdiction participates in a Local Mitigation Strategy (LMS), also include the expenditures associated with your stormwater management system in this category (for example, costs identified on an LMS project list).

Resiliency Projects with a Committed Funding Source		Expenditures (in \$thousands)			
Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
n/a					

Resiliency Projects with No Identified Funding Source		Expenditures (in \$thousands)			
Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
n/a					

- Has a vulnerability assessment been completed for your jurisdiction’s storm water system?
- If no, how many facilities have been assessed?
- Does your jurisdiction have a long-range resiliency plan of 20 years or more?
- If yes, please provide a link if available:
- If no, is a planning effort currently underway?

Part 6.0 The estimated remaining useful life of each facility or its major components (Section 403.9302(3)(e), F.S.)

Rather than reporting the exact number of useful years remaining for individual components, this section is constructed to focus on infrastructure components that are targeted for replacement and will be major expenses within the 20-year time horizon. Major replacements include culverts and pipe networks, control structures, pump stations, physical/biological filter media, etc. Further, the costs of retrofitting when used in lieu of replacement (such as slip lining) should be included in this part. Finally, for the purposes of this document, it is assumed that open storage and conveyance systems are maintained (as opposed to replaced) and have an unlimited service life.

In order to distinguish between routine maintenance projects and the replacement projects to be included in this part, only major expenses are included here. A major expense is defined as any single replacement project greater than 5% of the jurisdiction's total O&M expenditures over the most recent five-year period (such as a project in late 2021 costing more than 5% of the O&M expenditures for fiscal years 2016-2017 to 2020-2021).

If you have more than 5 projects in a particular category, please use the "Additional Projects" tab. There, you can use dropdown lists to choose the project category and whether there is a committed funding source, then enter the project name and expenditure amounts.

End of Useful Life Replacement Projects with a Committed Funding Source

Project Name	Expenditures (in \$thousands)				
	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
none					

End of Useful Life Replacement Projects with No Identified Funding Source

Project Name	Expenditures (in \$thousands)				
	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
none					

Part 7.0 The most recent 5-year history of annual contributions to, expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major components. (Section 403.9302(3)(f), F.S.)

This part of the template also addresses a portion of s. 403.9302(3)(g), F.S., by including historical expenditures. Many local governments refer to these as “actual” expenditures.

Consistent with expenditure projections, the jurisdiction’s actual expenditures are categorized into routine O&M, expansion, resiliency projects, and replacement of aging infrastructure. Additionally, the table includes space for reserve accounts. EDR’s interpretation of subparagraph 403.9302(3)(f), F.S., is that “capital account” refers to any reserve account developed specifically to cover future expenditures.

Note that for this table:

- Expenditures for local fiscal year 2020-21 can be estimated based on the most current information if final data is not yet available.
- Current Year Revenues include tax and fee collections budgeted for that fiscal year as well as unexpended balances from the prior year (balance forward or carry-over) unless they are earmarked for the rainy day or a dedicated reserve as explained in the following bullets.
- Bond proceeds should reflect only the amount expended in the given year.
- A reserve is a dedicated account to accumulate funds for a specific future expenditure.
- An all-purpose rainy day fund is a type of working capital fund typically used to address costs associated with emergencies or unplanned events.

The sum of the values reported in the "Funding Sources for Actual Expenditures" columns should equal the total "Actual Expenditures" amount. The cells in the "Funding Sources for Actual Expenditures" section will be highlighted red if their sum does not equal the "Actual Expenditures" total.

If you do not have a formal reserve dedicated to your stormwater system, please enter zero for the final two reserve columns.

Routine O&M

	Total	Funding Sources for Actual Expenditures				Contributions to Reserve Account	Balance of Reserve Account
	Actual Expenditures	Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund		
2016-17	101,056	101,056					
2017-18	113,610	113,610					
2018-19	104,775	104,775					
2019-20	101,460	101,460					
2020-21	100,638	100,638					

Expansion

	Total	Funding Sources for Actual Expenditures				Contributions to Reserve Account	Balance of Reserve Account
	Actual Expenditures	Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund		
2016-17	0						
2017-18	0						
2018-19	0						
2019-20	0						
2020-21	0						

Resiliency

	Total	Funding Sources for Actual Expenditures				Contributions to Reserve Account	Balance of Reserve Account
	Actual Expenditures	Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund		
2016-17	0						
2017-18	0						
2018-19	0						
2019-20	0						
2020-21	0						

Replacement of Aging Infrastructure

	Total	Funding Sources for Actual Expenditures				Contributions to Reserve Account	Balance of Reserve Account
	Actual Expenditures	Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund		
2016-17	0						
2017-18	0						
2018-19	0						
2019-20	0						
2020-21	0						

Part 8.0 The local government's plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues and expenditures with an evaluation of how the local government expects to close any projected funding gap (Section 403.9302(3)(g), F.S.)

In this template, the historical data deemed necessary to comply with s. 403.9302(3)(g), F.S., was included in part 7.0. This part is forward looking and includes a funding gap calculation. The first two tables will be auto-filled from the data you reported in prior tables. To do this, EDR will rely on this template's working definition of projects with committed funding sources, *i.e.*, EDR assumes that all committed projects have committed revenues. Those projects with no identified funding source are considered to be unfunded. EDR has automated the calculation of projected funding gaps based on these assumptions.

Committed Funding Source	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Maintenance	635	736	853	989
Expansion	0	0	0	0
Resiliency	0	0	0	0
Replacement/Aging Infrastructure	0	0	0	0
Total Committed Revenues (=Total Committed Projects)	635	736	853	989

No Identified Funding Source	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Maintenance	0	0	0	0
Expansion	0	0	0	0
Resiliency	0	0	0	0
Replacement/Aging Infrastructure	0	0	0	0
Projected Funding Gap (=Total Non-Committed Needs)	0	0	0	0

For any specific strategies that will close or lessen a projected funding gap, please list them in the table below. For each strategy, also include the expected new revenue within the five-year increments.

Strategies for New Funding Sources	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Total	0	0	0	0
Remaining Unfunded Needs	0	0	0	0

Additional Table Rows

Choose from the drop-down lists for Project Type and Funding Source Type, then fill in the project name and expenditure estimates.
 Rows that are highlighted RED are either missing information in a "Project & Type Information" column or have zero expenditures.
[Link to aggregated table to crosscheck category totals and uncategorized projects.](#)

Project & Type Information			Expenditures (in \$thousands)				
Project Type (Choose from dropdown list)	Funding Source Type (Choose from dropdown list)	Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

Project & Type Information			Expenditures (in \$thousands)				
Project Type (Choose from dropdown list)	Funding Source Type (Choose from dropdown list)	Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

Project & Type Information			Expenditures (in \$thousands)				
Project Type (Choose from dropdown list)	Funding Source Type (Choose from dropdown list)	Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

Project & Type Information			Expenditures (in \$thousands)				
Project Type (Choose from dropdown list)	Funding Source Type (Choose from dropdown list)	Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

Project & Type Information			Expenditures (in \$thousands)				
Project Type (Choose from dropdown list)	Funding Source Type (Choose from dropdown list)	Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

Project & Type Information			Expenditures (in \$thousands)				
Project Type (Choose from dropdown list)	Funding Source Type (Choose from dropdown list)	Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

Project & Type Information			Expenditures				
Project Type	Funding Source Type		LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Expansion Projects, Flood Protection	Committed Funding Source	Aggregated Total	0	0	0	0	0
Expansion Projects, Water Quality	Committed Funding Source	Aggregated Total	0	0	0	0	0
Resiliency Projects	Committed Funding Source	Aggregated Total	0	0	0	0	0
End of Useful Life Replacement Projects	Committed Funding Source	Aggregated Total	0	0	0	0	0
Expansion Projects, Flood Protection	No Identified Funding Source	Aggregated Total	0	0	0	0	0
Expansion Projects, Water Quality	No Identified Funding Source	Aggregated Total	0	0	0	0	0
Resiliency Projects	No Identified Funding Source	Aggregated Total	0	0	0	0	0
End of Useful Life Replacement Projects	No Identified Funding Source	Aggregated Total	0	0	0	0	0

Total of Projects without Project Type and/or Funding Source Type			0	0	0	0	0
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**BAYSIDE IMPROVEMENT
AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS**

1 1

SOLITUDE

LAKE MANAGEMENT



Bayside/Baycreek CDD Waterway Inspection Report

Reason for Inspection: Routine Scheduled

Inspection Date: 2022-07-14

Prepared for:

Cleo Adams, Assistant District Manager
Wrathell, Hunt & Associates, LLC
9220 Bonita Beach Road, Suite #214
Bonita Springs, FL 34135

Prepared by:

Christina Kennedy, Aquatic Biologist

Ft. Myers Field Office
SOLITUDELAKEMANAGEMENT.COM
888.480.LAKE (5253)

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Site: A-2

Comments:

Site looks good

Bay Cedar
Shoreline is well maintained.
Algae and aquatics are controlled.
Some pine needles were gathering
in front of the weir.



Action Required:

Routine maintenance next visit

Target:

Species non-specific

Site: A-3

Comments:

Normal growth observed

Goldcrest- Shoreline is well
maintained. Algae and aquatic
weeds are controlled. Minimal
algae noted in littoral plants.



Action Required:

Routine maintenance next visit

Target:

Surface algae

Site: A-4

Comments:

Normal growth observed

Bay Cedar
Shoreline is well maintained,
trace vines noted. Algae and
aquatics are controlled.



Action Required:

Routine maintenance next visit

Target:

Shoreline weeds

Site: A-5

Comments:

Normal growth observed
Capri- Spot treat shoreline for grasses and brush. Algae accumulation on chara, treat for chara growth and subsequent algae.



Action Required:

Routine maintenance next visit

Target:

Submersed vegetation

Site: A-17

Comments:

Treatment in progress
Pennyroyal
Shoreline is well maintained, limited growth noted looked treated recently. Algae and aquatics are controlled.



Action Required:

Routine maintenance next visit

Target:

Shoreline weeds

Site: B-7

Comments:

Treatment in progress
Southbridge
Spot treat alligatorweed. Algae and aquatics are controlled.



Action Required:

Routine maintenance next visit

Target:

Shoreline weeds

Site: B-8

Comments:

Treatment in progress
Southbridge
Flow way needs treatment for grasses, brush, and vines. Traces of Azolla were also noted.



Action Required:

Routine maintenance next visit

Target:

Shoreline weeds

Site: C-4C

Comments:

Treatment in progress
Sand Piper
Treat torpedogras and brush in littorals. Algae and aquatics are controlled.



Action Required:

Routine maintenance next visit

Target:

Shoreline weeds

Site: C-4D

Comments:

Treatment in progress
Cypress Island
Spot treat torpedogras and alligatorweed. Algae and aquatics are controlled.



Action Required:

Routine maintenance next visit

Target:

Shoreline weeds

Site: D-2

Comments:

Site looks good

Southbridge
Shoreline is well maintained.
Algae and aquatics are at controlled levels.

Action Required:

Routine maintenance next visit

Target:

Species non-specific



Site: D-3

Comments:

Normal growth observed

Southbridge
Shoreline is well maintained,
minimal grasses noted. Algae and
aquatics are controlled.

Action Required:

Routine maintenance next visit

Target:

Torpedograss



Site: D-7

Comments:

Requires attention

Costa Del Sol
Shoreline is well maintained.
Treat for Nitella and surface
algae.

Action Required:

Routine maintenance next visit

Target:

Submersed vegetation



Site: D-14

Comments:

Normal growth observed

The Point
Shoreline is well maintained, minimal grasses noted. Algae and aquatic weeds are at controlled levels.

Action Required:

Routine maintenance next visit

Target:

Shoreline weeds



Site: E-1

Comments:

Normal growth observed

Palm Colony
Spot treat for minimal alligatorweed, and torpedograss. Algae and aquatic weeds are at controlled levels.

Action Required:

Routine maintenance next visit

Target:

Shoreline weeds



Site: E-2

Comments:

Requires attention

Palm Colony
Treat shoreline for grasses and brush. Algae and aquatics are controlled.

Action Required:

Routine maintenance next visit

Target:

Shoreline weeds



Site: E-3

Comments:

Site looks good

Palm Colony
Shoreline is well maintained.
Algae and aquatics are controlled.



Action Required:

Routine maintenance next visit

Target:

Species non-specific

Site: E-4

Comments:

Site looks good

Sand Piper
Shoreline is well maintained.
Algae and aquatics are controlled.
Grass clippings in lake.



Action Required:

Routine maintenance next visit

Target:

Species non-specific

Site: E-5

Comments:

Site looks good

Sand Piper
Shoreline is well maintained.
Algae and aquatics are controlled.
Grass clippings in lake.



Action Required:

Routine maintenance next visit

Target:

Species non-specific

Site: F-1

Comments:

Normal growth observed

Las Palmas
Spot treat torpedograss, and cattails. Algae and aquatics are controlled.



Action Required:

Routine maintenance next visit

Target:

Shoreline weeds

Site: F-2

Comments:

Site looks good

Tuscany Isle
Shoreline is well maintained. Algae and aquatics are controlled.



Action Required:

Routine maintenance next visit

Target:

Species non-specific

Site: F-5

Comments:

Normal growth observed

Tuscany Isle: Shoreline is well maintained. Algae and aquatics are controlled, slender spikerush noted. Chara growth looked dead.



Action Required:

Routine maintenance next visit

Target:

Submersed vegetation

Site: F-9

Comments:

Normal growth observed

Bellagio
Shoreline is well maintained, spot treat vines. Algae and aquatics are controlled.



Action Required:

Routine maintenance next visit

Target:

Shoreline weeds

Site: F-13

Comments:

Requires attention

Cielo
Spot treat for torpedograss in littorals and along the pool. Algae and aquatics are controlled.



Action Required:

Routine maintenance next visit

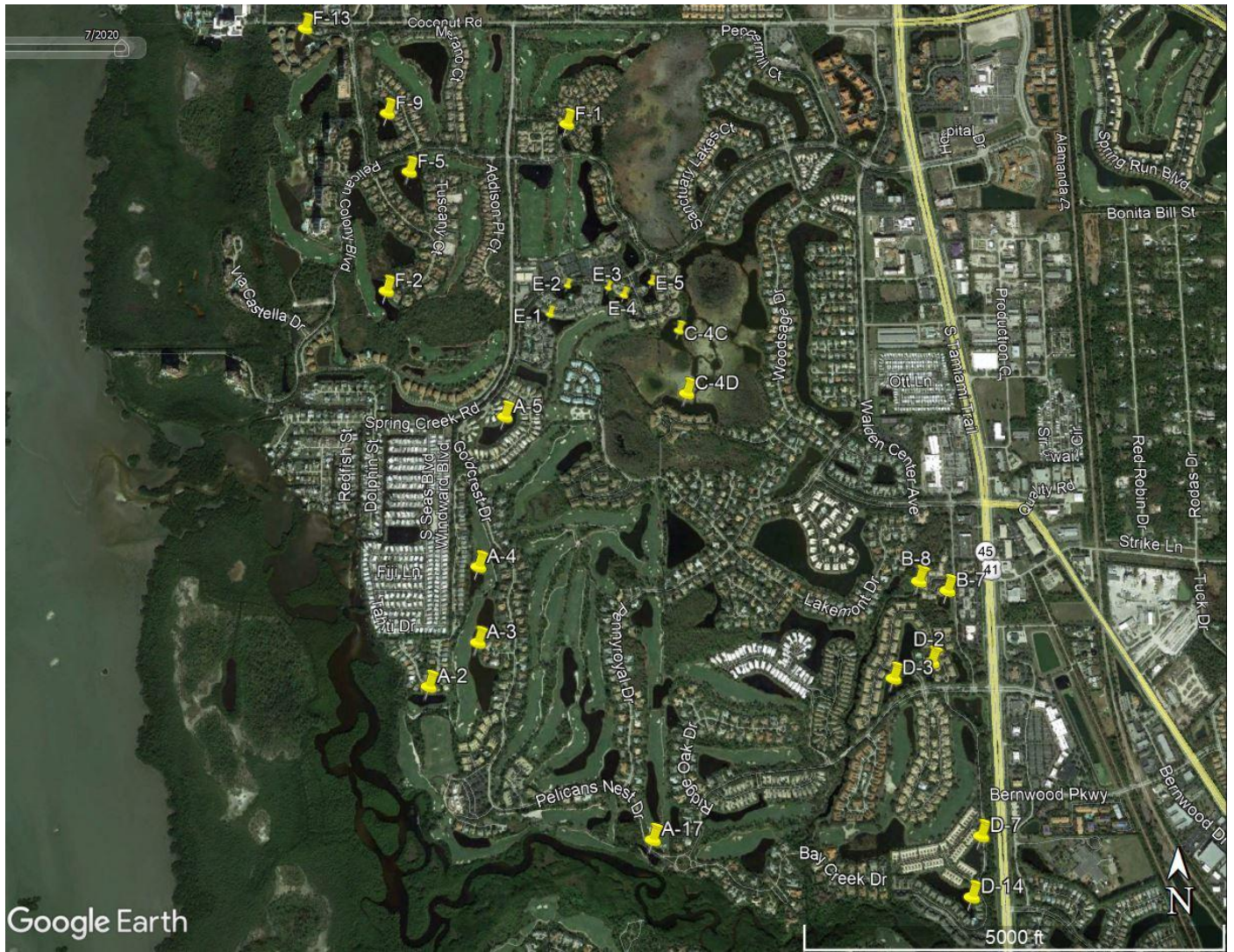
Target:

Torpedograss

Management Summary

- This month's activities have been standard lake maintenance.
 - We continue to add beneficial bacteria to the four outfall lakes A-2, A-17, D-8, F-12. We also add bacteria to F-1, F-6, F-16, E-4 and E-5 to help reduce nutrients that cause algae blooms.
- Additional Observations:
- Littorals are looking healthy and green and beginning to fill in with summer heat and rain.
 - Most algae noted was found in the littorals and will be difficult to treat without injuring the plants.
 - Two lakes had grass clippings in the lake edge, sites E4 and E5 likely from recent work from a weed trimmer.

	Comments	Target	Action Required
A-2	Site looks good	Species non-specific	Routine maintenance next visit
A-3	Normal growth observed	Surface algae	Routine maintenance next visit
A-4	Normal growth observed	Shoreline weeds	Routine maintenance next visit
A-5	Normal growth observed	Submersed vegetation	Routine maintenance next visit
A-17	Treatment in progress	Shoreline weeds	Routine maintenance next visit
B-7	Treatment in progress	Shoreline weeds	Routine maintenance next visit
B-8	Treatment in progress	Shoreline weeds	Routine maintenance next visit
C-4C	Treatment in progress	Shoreline weeds	Routine maintenance next visit
C-4D	Treatment in progress	Shoreline weeds	Routine maintenance next visit
D-2	Site looks good	Species non-specific	Routine maintenance next visit
D-3	Normal growth observed	Torpedograss	Routine maintenance next visit
D-7	Requires attention	Submersed vegetation	Routine maintenance next visit
D-14	Normal growth observed	Shoreline weeds	Routine maintenance next visit
E-1	Normal growth observed	Shoreline weeds	Routine maintenance next visit
E-2	Requires attention	Shoreline weeds	Routine maintenance next visit
E-3	Site looks good	Species non-specific	Routine maintenance next visit
E-4	Site looks good	Species non-specific	Routine maintenance next visit
E-5	Site looks good	Species non-specific	Routine maintenance next visit
F-1	Normal growth observed	Shoreline weeds	Routine maintenance next visit
F-2	Site looks good	Species non-specific	Routine maintenance next visit
F-5	Normal growth observed	Submersed vegetation	Routine maintenance next visit
F-9	Normal growth observed	Shoreline weeds	Routine maintenance next visit
F-13	Requires attention	Torpedograss	Routine maintenance next visit



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

12B

Colony to CDD
July 18, 2022

The Colony Foundation Board met July 18, 2022.

It was reported that pressure washing is complete in the Colony.

The Colony Kayak Park had a solar camera installed that broke on July 8, 2022. It is to be repaired but the Kayak Committee is interested in installing a security camera that works off of electricity. They are interested in connecting to the two pole lights (CDD owned and operated) in the Kayak Park. They plan to ask the CDD if it would be possible to tap into the electricity of the pole lights to provide power. Cost and maintenance to be discussed with the CDD.

Sidewalk repair is continuing. The BOD desires for all repair to be complete by season or at the very least by the end of the year. There are several places that require removal of the sidewalk AND tree root removal before they can be repoured. The area by Messina and by the Golf Course were identified.

M&N future condos will comply in their documents to be subject to Colony rules and regulations.

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

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**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
FINANCIAL STATEMENTS
UNAUDITED
JUNE 30, 2022**

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
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**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
COMBINED BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2022**

	General Fund			Total Governmental Funds
	General Fund 001 & 101	General Fund 002	Uninsurable Assets Fund 302 & 354	
ASSETS				
Cash				
SunTrust	\$1,154,240	\$432,677	\$ -	\$ 1,586,917
FineMark MM *	295,582	83,005	-	378,587
FineMark ICS *	-	4,664	-	4,664
Accounts receivable (clearing fund)	66,732	20,709	-	87,441
Due from other funds				
Bayside general fund 001	3,796	-	-	3,796
Bayside general fund 002 - The Colony	24,985	-	-	24,985
Due from other governments - Pelican Marsh CDD	8	-	-	8
Prepaid expense	130	-	-	130
WC deposit	1,806	-	-	1,806
Deposits	125	555	-	680
Total assets	<u>\$ 1,547,404</u>	<u>\$ 541,610</u>	<u>\$ -</u>	<u>\$ 2,089,014</u>
LIABILITIES & FUND BALANCES				
Liabilities				
Due to other funds				
Bayside - general fund 001	-	20,251	-	20,251
Bay Creek - general fund 101	3,796	4,734	-	8,530
Due to Bayside - enterprise fund 401	1,425	-	-	1,425
Due to Bay Creek - enterprise fund 451	2,652	-	-	2,652
Total liabilities	<u>7,873</u>	<u>24,985</u>	<u>-</u>	<u>32,858</u>
Fund Balances				
Unassigned	1,539,531	516,625	-	2,056,156
Total fund balances	<u>1,539,531</u>	<u>516,625</u>	<u>-</u>	<u>2,056,156</u>
Total liabilities and fund balances	<u>\$ 1,547,404</u>	<u>\$ 541,610</u>	<u>\$ -</u>	<u>\$ 2,089,014</u>

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUNDS 001 & 101
FOR THE PERIOD ENDED JUNE 30, 2022**

	Current Month	Year to Date	Annual Budget	% of Budget
REVENUES				
Assessment levy - net	\$ 12,036	\$ 2,308,172	\$ 2,315,361	100%
Interest	14	225	1,500	15%
Street sweeping	-	-	10,000	0%
Miscellaneous	-	34,696	-	N/A
Total revenues	<u>12,050</u>	<u>2,343,093</u>	<u>2,326,861</u>	101%
EXPENDITURES				
Administrative				
Supervisors	808	12,110	19,377	62%
Engineering	1,926	7,895	21,750	36%
Legal	1,942	9,174	24,000	38%
Audit	4,500	4,500	18,000	25%
Management	3,500	31,500	42,000	75%
Accounting & payroll	1,400	12,599	16,799	75%
Computer services	420	4,309	5,040	85%
Assessment roll preparation* ¹	-	8,476	8,476	100%
Telephone	79	712	950	75%
Postage & reproduction	291	1,262	1,350	93%
Printing & binding	410	3,689	4,918	75%
Legal notices and communications	264	1,037	1,125	92%
Office supplies	-	1,210	600	202%
Subscriptions & memberships	-	263	263	100%
ADA website compliance	-	158	253	62%
Insurance* ¹	-	17,252	17,168	100%
Miscellaneous (bank fees)	264	3,066	6,750	45%
Total administrative	<u>15,804</u>	<u>119,212</u>	<u>188,819</u>	63%
Field management				
Other contractual	3,150	28,350	37,799	75%
Total field management services	<u>3,150</u>	<u>28,350</u>	<u>37,799</u>	75%
Water management				
NPDES program	-	355	3,165	11%
Other contractual services: lakes	15,208	140,553	200,661	70%
Other contractual services: wetlands	16,589	24,072	37,980	63%
Other contractual services: culverts/drains	4,115	10,306	37,980	27%
Other contractual services: lake health	-	-	6,330	0%
Aquascaping* ¹	-	1,634	18,990	9%
Capital outlay	-	-	9,495	0%
Contingencies	3,228	3,639	-	N/A
Repairs and maintenance (aerators)	256	14,070	9,495	148%
Total water management services	<u>39,396</u>	<u>194,629</u>	<u>324,096</u>	60%

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUNDS 001 & 101
FOR THE PERIOD ENDED JUNE 30, 2022**

	Current Month	Year to Date	Annual Budget	% of Budget
Street lighting				
Electricity	4,683	36,426	39,000	93%
Contractual services-lightpole	6,971	40,380	40,000	101%
Total street lighting services	<u>11,654</u>	<u>76,806</u>	<u>79,000</u>	97%
Landscaping				
Supervisor	10,012	90,286	120,000	75%
Personnel services	63,976	602,630	950,000	63%
Capital outlay	1,669	22,486	55,000	41%
Fuel	-	24,493	22,000	111%
Repairs and maintenance (parts)	3,324	20,299	40,000	51%
Insurance* ¹	-	14,559	14,769	99%
Minor operating equipment	360	12,068	20,000	60%
Horticulture dumpster	1,200	18,250	35,000	52%
Employee uniforms	4,829	23,135	26,000	89%
Chemicals	5,891	56,494	55,000	103%
Flower program* ²	21,746	93,920	125,000	75%
Mulch program* ²	(5,528)	81,655	80,000	102%
Plant replacement program* ²	-	22,575	50,000	45%
Other contractual - tree trimming* ¹	5,444	5,443	9,495	57%
Other contractual - horticulturalist	-	170	2,000	9%
Other contractual - training	-	-	1,500	0%
Maintenance tracking software	-	2,879	3,500	82%
Unbudgeted contractual services	-	64,800	-	N/A
Fountain maintenance	8,100	20,885	7,500	278%
Office operations	2,258	14,715	25,000	59%
Monument maintenance	2,650	15,879	20,000	79%
Total landscaping services	<u>125,931</u>	<u>1,207,621</u>	<u>1,661,764</u>	73%
Roadway				
Personnel	469	5,827	7,800	75%
Repairs and maintenance - parts	-	484	7,500	6%
Insurance	-	1,597	1,600	100%
Total roadway services	<u>469</u>	<u>7,908</u>	<u>16,900</u>	47%

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUNDS 001 & 101
FOR THE PERIOD ENDED JUNE 30, 2022**

	Current Month	Year to Date	Annual Budget	% of Budget
Parks & recreation				
Utilities	770	8,223	8,500	97%
Operating supplies	-	-	1,000	0%
Total parks & recreation	<u>770</u>	<u>8,223</u>	<u>9,500</u>	87%
Other fees & charges				
Property appraiser	-	3,625	3,625	100%
Tax collector	-	5,360	5,358	100%
Total other fees & charges	<u>-</u>	<u>8,985</u>	<u>8,983</u>	100%
Total expenditures	<u>197,174</u>	<u>1,651,734</u>	<u>2,326,861</u>	71%
Excess/(deficiency) of revenues over/(under) expenditures	(185,124)	691,359	-	
OTHER FINANCING SOURCES/(USES)				
Transfer in	-	637,749	-	N/A
Total other financing sources/(uses)	<u>-</u>	<u>637,749</u>	<u>-</u>	N/A
Net change in fund balances	(185,124)	1,329,108	-	
Fund balances - beginning	1,724,655	210,423	280,267	
Fund balances - ending	<u>\$ 1,539,531</u>	<u>\$ 1,539,531</u>	<u>\$ 280,267</u>	

*1 Typically an annual expense.

*2 Typically a seasonal expense.

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
COMBINED STATEMENT OF NET POSITION
ENTERPRISE FUNDS 401 & 451
JUNE 30, 2022**

	Bayside Improvement Enterprise Fund 401	Bay Creek Enterprise Fund 451	Total Enterprise Funds 401 & 451
ASSETS			
Current assets:			
Cash			
Wells Fargo	\$ 568,710	\$ -	\$ 568,710
SunTrust	276,131	47,211	323,342
Accounts receivable (customers)	-	8,206	8,206
Due from Bayside general fund 001	1,196	468	1,664
Due from Bay Creek general fund 101	229	2,184	2,413
Due from Bay Creek enterprise fund 451	88,019	-	88,019
Accounts receivable (clearing fund)	7,204	2,400	9,604
WC deposit	104	35	139
Total current assets	<u>941,593</u>	<u>60,504</u>	<u>1,002,097</u>
Noncurrent assets:			
Capital assets			
Property, plant and equipment	1,950,208	18,320	1,968,528
Irrigation system	-	596,951	596,951
Less accumulated depreciation	(1,558,243)	(536,492)	(2,094,735)
Total capital assets, net of accumulated depreciation	<u>391,965</u>	<u>78,779</u>	<u>470,744</u>
Total noncurrent assets	<u>391,965</u>	<u>78,779</u>	<u>470,744</u>
Total assets	<u>1,333,558</u>	<u>139,283</u>	<u>1,472,841</u>
LIABILITIES			
Current liabilities:			
Unearned revenue	9,089	-	9,089
Customer deposits	47,825	12,189	60,014
Due to Bayside enterprise fund 401	-	88,019	88,019
Total current liabilities	<u>56,914</u>	<u>100,208</u>	<u>157,122</u>
NET POSITION			
Net investment in capital assets	391,965	78,779	470,744
Unrestricted	884,679	(39,704)	844,975
Total net position	<u>\$ 1,276,644</u>	<u>\$ 39,075</u>	<u>\$ 1,315,719</u>

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
COMBINED STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET POSITION
ENTERPRISE FUNDS 401 & 451
FOR THE PERIOD ENDED JUNE 30, 2022**

	Current Month	Year to Date	Annual Budget	% of Budget
OPERATING REVENUES:				
Charges for services				
Assessment levy - net	\$ 1,812	\$ 332,643	\$ 334,494	99%
Irrigation	53,664	409,550	581,896	70%
Meter fees	-	-	3,500	0%
Total operating revenues	<u>55,476</u>	<u>742,193</u>	<u>919,890</u>	81%
OPERATING EXPENSES:				
Administrative services				
Supervisor's fees	270	4,038	6,459	63%
Engineering fees	643	2,632	7,250	36%
Legal	648	3,059	8,000	38%
Audit	1,500	1,500	6,000	25%
Management	1,340	12,061	16,082	75%
Accounting & payroll	467	4,200	5,600	75%
Computer services	140	1,436	1,680	85%
Utility billing	-	24,240	29,000	84%
Telephone	25	233	311	75%
Postage & reproduction	97	424	450	94%
Printing and binding	136	1,229	1,639	75%
Legal notices and communications	88	345	375	92%
Office supplies	-	403	200	202%
Subscription and memberships	-	88	87	101%
ADA website compliance	-	52	147	35%
Insurance* ¹	-	5,750	5,976	96%
Miscellaneous	190	1,124	2,250	50%
Total administrative services	<u>5,544</u>	<u>62,814</u>	<u>91,506</u>	69%
Field management services				
Other contractual services	<u>1,051</u>	<u>9,451</u>	<u>12,600</u>	75%
Total field management services	<u>1,051</u>	<u>9,451</u>	<u>12,600</u>	75%
Water management services				
NPDES program	-	205	1,835	11%
Other contractual services: lakes	8,817	81,489	116,339	70%
Other contractual services: wetlands	9,619	13,956	22,020	63%
Other contractual services: culverts/drains	2,385	5,975	22,020	27%
Other contractual services: lake health	-	-	3,670	0%
Aquascaping* ¹	-	947	11,010	9%
Capital outlay	-	-	5,505	0%
Repairs and Maintenance (Aerators)*	148	8,157	5,505	148%
Contingencies	1,872	2,111	-	N/A
Total water management services	<u>22,841</u>	<u>112,840</u>	<u>187,904</u>	60%

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
COMBINED STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET POSITION
ENTERPRISE FUNDS 401 & 451
FOR THE PERIOD ENDED JUNE 30, 2022**

	Current Month	Year to Date	Annual Budget	% of Budget
Landscape services				
Other contractual - tree trimming	-	-	5,505	0%
Total landscape services	-	-	5,505	0%
Roadway services				
Personnel	174	2,389	4,394	54%
Repairs and maintenance - parts	-	281	1,835	15%
Insurance	15	1,288	250	515%
Total irrigation supply services	189	3,958	6,479	61%
Irrigation supply services				
Personnel	6,375	57,857	78,500	74%
Reclaimed water	12,172	90,313	75,646	119%
Repairs and maintenance - parts	338	29,886	25,000	120%
Insurance* ¹	-	10,543	10,500	100%
Minor operating equipment	-	-	151,475	0%
Meter costs	1,299	5,256	7,500	70%
Other contractual services	835	12,131	9,000	135%
Electricity	9,980	80,632	100,000	81%
Pumps & machinery	2,410	84,895	50,000	170%
Depreciation	4,876	43,884	60,000	73%
Total irrigation supply services	38,285	415,397	567,621	73%
Total operating expenses	67,910	604,460	871,615	69%
Operating income/(loss)	(12,434)	137,733	48,275	
Nonoperating revenues/(expenses):				
Interest income	2	19	500	4%
Total nonoperating revenues	2	19	500	4%
Change in net position	(12,432)	137,752	48,775	
Total net position - beginning	1,328,151	1,177,967	1,136,690	
Total net position - ending	<u>\$ 1,315,719</u>	<u>\$ 1,315,719</u>	<u>\$ 1,185,465</u>	

*¹ Typically an annual expense.

*² Typically a seasonal expense.

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2022**

	General Fund			Total Governmental Funds
	001	The Colony 002	Uninsurable Assets 302	
ASSETS				
Cash				
SunTrust	\$ 920,755	\$432,677	\$ -	\$ 1,353,432
FineMark MM	64,128	83,005	-	147,133
FineMark ICS	-	4,664	-	4,664
Accounts receivable (clearing fund)	53,741	20,709	-	74,450
Due from other funds				
Bayside general fund 002 - The Colony	20,251	-	-	20,251
Due from other governments	8	-	-	8
Prepaid expense	130	-	-	130
WC deposit	1,462	-	-	1,462
Deposits	125	555	-	680
Total assets	<u>\$ 1,060,600</u>	<u>\$541,610</u>	<u>\$ -</u>	<u>\$ 1,602,210</u>
LIABILITIES & FUND BALANCES				
Liabilities				
Due to other funds				
Bayside - general fund 001	-	20,251	-	20,251
Due to other governments (Bay Creek)				
Bay Creek - general fund 101	3,796	4,734	-	8,530
Bay Creek - enterprise fund 451	468	-	-	468
Due to Bayside - enterprise fund 401	1,196	-	-	1,196
Total liabilities	<u>5,460</u>	<u>24,985</u>	<u>-</u>	<u>30,445</u>
Fund balances				
Unassigned	1,055,140	516,625	-	1,571,765
Total fund balances	<u>1,055,140</u>	<u>516,625</u>	<u>-</u>	<u>1,571,765</u>
Total liabilities and fund balances	<u>\$ 1,060,600</u>	<u>\$541,610</u>	<u>\$ -</u>	<u>\$ 1,602,210</u>

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES , EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND 001
FOR THE PERIOD ENDED JUNE 30, 2022**

	Current Month	Year to Date	Annual Budget	% of Budget
REVENUES				
Assessment levy - net	\$ 8,412	\$ 1,860,852	\$ 1,864,454	100%
Interest	12	80	1,211	7%
Street sweeping	-	-	8,072	0%
Total revenue	<u>8,424</u>	<u>1,860,932</u>	<u>1,873,737</u>	99%
EXPENDITURES				
Administration services				
Supervisors	404	6,055	9,689	62%
Engineering	1,563	6,406	17,648	36%
Legal	1,576	7,444	19,474	38%
Audit	2,250	2,250	9,000	25%
Management	2,840	25,559	34,079	75%
Accounting & payroll	1,136	10,223	13,631	75%
Computer services	341	3,496	4,089	85%
Assessment roll preparation* ¹	-	6,877	6,877	100%
Telephone	64	578	771	75%
Postage & reproduction	236	1,027	1,095	94%
Printing & binding	333	2,993	3,990	75%
Legal notices and communications	214	841	913	92%
Office supplies	-	982	487	202%
Subscriptions & memberships	-	213	213	100%
ADA website compliance	-	128	205	62%
Insurance* ¹	-	8,626	8,584	100%
Miscellaneous (bank fees)	214	2,488	5,477	45%
Total administration services	<u>11,171</u>	<u>86,186</u>	<u>136,222</u>	63%
Field management				
Other contractual services	<u>2,556</u>	<u>23,003</u>	<u>30,670</u>	75%
Total field management services	<u>2,556</u>	<u>23,003</u>	<u>30,670</u>	75%
Water management				
NPDES program	-	288	2,568	11%
Other contractual services: lakes	12,340	114,045	162,816	70%
Other contractual services: wetlands	13,460	19,532	30,817	63%
Other contractual service: culverts/drains	3,339	8,362	30,817	27%
Other contractual services: lake health	-	-	5,136	0%
Aquascaping* ¹	-	1,326	15,408	9%
Capital outlay	-	-	7,704	0%
Contingencies	2,619	2,953	-	N/A
Repairs and maintenance (aerators)	208	11,416	7,704	148%
Total water management services	<u>31,966</u>	<u>157,922</u>	<u>262,970</u>	60%

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES , EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND 001
FOR THE PERIOD ENDED JUNE 30, 2022**

	Current Month	Year to Date	Annual Budget	% of Budget
Street lighting				
Electricity	3,800	29,553	31,645	93%
Contractual services-lightpole	5,656	32,764	32,456	101%
Total street lighting services	<u>9,456</u>	<u>62,317</u>	<u>64,101</u>	97%
Landscaping				
Supervisor	8,124	73,254	97,368	75%
Personnel	51,902	488,887	770,830	63%
Capital outlay	1,354	18,245	44,627	41%
Fuel	-	19,874	17,851	111%
Repairs & maintenance (parts)	2,697	16,471	32,456	51%
Insurance* ¹	-	11,788	11,984	98%
Minor operating equipment	292	9,792	16,228	60%
Horticultural dumpster	974	14,808	28,399	52%
Employee uniforms	3,918	18,772	21,096	89%
Chemicals	4,780	45,839	44,627	103%
Flower program* ²	17,645	76,207	101,425	75%
Mulch program* ²	(4,486)	66,254	64,912	102%
Plant replacement program* ²	-	18,300	40,570	45%
Other contractual - tree trimming* ¹	4,417	4,417	7,704	57%
Other contractual - horticulturalist	-	138	1,623	9%
Other contractual - training	-	-	1,217	0%
Maintenance tracking software	-	2,336	2,840	82%
Unbudgeted contractual services	-	52,579	-	N/A
Fountain maintenance	6,572	16,946	6,086	278%
Office operations	1,832	11,940	20,285	59%
Monument maintenance	2,150	12,884	16,228	79%
Total landscaping services	<u>102,171</u>	<u>979,731</u>	<u>1,348,356</u>	73%
Roadway services				
Personnel	380	4,729	6,329	75%
Repairs & maintenance - parts	-	393	6,086	6%
Insurance	-	1,293	1,298	100%
Total roadway services	<u>380</u>	<u>6,415</u>	<u>13,713</u>	47%
Parks & recreation				
Utilities	739	7,894	8,160	97%
Operating supplies	-	-	960	0%
Total parks & recreation	<u>739</u>	<u>7,894</u>	<u>9,120</u>	87%

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES , EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND 001
FOR THE PERIOD ENDED JUNE 30, 2022**

	Current Month	Year to Date	Annual Budget	% of Budget
Other fees & charges				
Property appraiser	-	3,480	3,480	100%
Tax collector	-	5,130	5,144	100%
Total other fees & charges	-	8,610	8,624	100%
Total expenditures	158,439	1,332,078	1,873,776	71%
Excess/(deficiency) of revenues over/(under) expenditures	(150,015)	528,854	(39)	
OTHER FINANCING SOURCES/(USES)				
Transfer in	-	355,346	-	N/A
Total other financing sources/(uses)	-	355,346	-	N/A
Net change in fund balances	(150,015)	884,200	(39)	
Fund balances - beginning	1,205,155	170,940	227,716	
Fund balances - ending	<u>\$ 1,055,140</u>	<u>\$ 1,055,140</u>	<u>\$ 227,677</u>	

*¹ Typically an annual expense.

*² Typically a seasonal expense.

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES , EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND 002 - THE COLONY
FOR THE PERIOD ENDED JUNE 30, 2022**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy - net	\$ 3,236	\$ 713,826	\$ 717,152	100%
Interest & miscellaneous	9	71	2,500	3%
Total revenues	<u>3,245</u>	<u>713,897</u>	<u>719,652</u>	99%
EXPENDITURES				
Administrative services				
Accounting & payroll	782	7,035	9,380	75%
Computer services	284	2,557	3,411	75%
Assessment roll preparation* ¹	-	1,150	1,150	100%
Field management	1,184	10,658	14,211	75%
Other current charges	43	433	-	N/A
Total administrative services	<u>2,293</u>	<u>21,833</u>	<u>28,152</u>	78%
Street lighting services				
Contractual services - light poles* ¹	-	-	5,000	0%
Total street lighting services	<u>-</u>	<u>-</u>	<u>5,000</u>	0%
Landscaping maintenance services				
Personnel services	22,705	218,080	333,000	65%
Other contractual - horticulturalists	-	-	1,500	0%
Other contractual - training	-	-	1,500	0%
Rentals & leases	-	-	20,000	0%
Fuel	2,929	3,076	8,000	38%
Repairs & maintenance (parts)	1,297	17,944	15,000	120%
Insurance* ¹	-	2,374	3,000	79%
Minor operating equipment	11,126	11,144	-	N/A
Horticulture dumpster	400	9,350	19,000	49%
Miscellaneous equipment	-	-	2,500	0%
Chemicals	891	16,357	15,000	109%
Flower program* ²	11,648	51,166	50,000	102%
Mulch program* ²	13,980	34,722	45,000	77%
Plant replacement program* ²	-	17,110	40,000	43%
Other contractual - tree trimming* ²	5,300	12,660	10,000	127%
Monument maintenance	-	-	3,000	0%
Total landscaping maintenance services	<u>70,276</u>	<u>393,983</u>	<u>566,500</u>	70%

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES , EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND 002 - THE COLONY
FOR THE PERIOD ENDED JUNE 30, 2022**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget</u>	<u>% of Budget</u>
Fountain services				
Operating supplies	20,713	123,264	120,000	103%
Total fountain services	<u>20,713</u>	<u>123,264</u>	<u>120,000</u>	103%
Total expenditures	<u>93,282</u>	<u>539,080</u>	<u>719,652</u>	75%
Net increase/(decrease) of fund balance	(90,037)	174,817	-	
Fund balance - beginning	606,662	341,808	294,464	
Fund balance - ending	<u>\$ 516,625</u>	<u>\$ 516,625</u>	<u>\$ 294,464</u>	

*¹ Typically an annual expense.

*² Typically a seasonal expense.

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES , EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND 302 - UNINSURED ASSETS
FOR THE PERIOD ENDED JUNE 30, 2022**

	Current Month	Year to Date
REVENUES		
Interest & miscellaneous	\$ -	\$ 2
Total revenues	-	2
EXPENDITURES		
Other current charges	-	50
Total expenditures	-	50
Excess/(deficiency) of revenues		
Over/(under) expenditures	-	(48)
OTHER FINANCING SOURCES/(USES)		
Transfers out	-	(355,345)
Total other financing sources/(uses)	-	(355,345)
Net increase/(decrease) of fund balance	-	(355,393)
Fund balance - beginning	-	355,393
Fund balance - ending	\$ -	\$ -

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICTS
STATEMENT OF NET POSITION
ENTERPRISE FUND 401
JUNE 30, 2022**

	Bayside Improvement Enterprise Fund 401
ASSETS	
Current assets:	
Cash	
Wells Fargo	\$ 568,710
SunTrust	276,131
Due from Bayside general fund 001	1,196
Due from Bay Creek general fund 101	229
Due from Bay Creek enterprise fund	88,019
Accounts receivable (clearing fund)	7,204
WC deposit	104
Total current assets	941,593
Noncurrent assets:	
Capital assets	
Property, plant and equipment	1,950,208
Less accumulated depreciation	(1,558,243)
Total capital assets, net of accumulated depreciation	391,965
Total noncurrent assets	391,965
Total assets	1,333,558
LIABILITIES	
Current liabilities:	
Unearned revenue	9,089
Customer deposits	47,825
Total current liabilities	56,914
NET POSITION	
Net investment in capital assets	391,965
Unrestricted	884,679
Total net position	\$ 1,276,644

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET POSITION
ENTERPRISE FUND 401
FOR THE PERIOD ENDED JUNE 30, 2022**

	Current Month	Year to Date	Budget	% of Budget
Operating revenues				
Charges for services:				
Assessment levy - net	\$ 1,132	\$ 249,711	\$ 250,870	100%
Irrigation	32,512	274,685	400,000	69%
Meter fees	-	-	2,625	0%
Total operating revenues	<u>33,644</u>	<u>524,396</u>	<u>653,495</u>	80%
Operating expenses				
Administrative services				
Supervisors	135	2,019	3,230	63%
Engineering	482	1,974	5,438	36%
Legal	486	2,294	6,000	38%
Audit	750	750	3,000	25%
Management	1,005	9,046	12,062	75%
Accounting & payroll	350	3,150	4,200	75%
Computer services	105	1,077	1,260	85%
Utility billing	-	18,180	21,750	84%
Telephone	19	175	233	75%
Postage & reproduction	73	318	338	94%
Printing and binding	102	922	1,229	75%
Legal notices and communications	66	259	281	92%
Office supplies	-	302	150	201%
Subscription and memberships	-	66	65	102%
ADA website compliance	-	39	110	35%
Insurance* ¹	-	2,875	2,988	96%
Miscellaneous	168	869	1,688	51%
Total administrative services	<u>3,741</u>	<u>44,315</u>	<u>64,022</u>	69%
Field management services				
Other contractual services	788	7,088	9,450	75%
Total field management services	<u>788</u>	<u>7,088</u>	<u>9,450</u>	75%
Water management services				
NPDES program	-	154	1,376	11%
Other contractual services: lakes	6,613	61,117	87,254	70%
Other contractual services: wetlands	7,214	10,467	16,515	63%
Other contractual services: culverts/drains	1,789	4,481	16,515	27%
Other contractual services: lake health	-	-	2,753	0%
Aquascaping* ¹	-	710	8,258	9%
Capital outlay	-	-	4,129	0%
Repairs and maintenance (aerators)*	111	6,118	4,129	148%
Contingencies	1,404	1,583	-	N/A
Total water management services	<u>17,131</u>	<u>84,630</u>	<u>140,929</u>	60%

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET POSITION
ENTERPRISE FUND 401
FOR THE PERIOD ENDED JUNE 30, 2022**

	Current Month	Year to Date	Budget	% of Budget
Landscape services				
Other contractual - tree trimming	-	-	4,129	0%
Total landscape services	-	-	4,129	0%
Roadway services				
Personnel	131	1,792	3,296	54%
Repairs and maintenance - parts	-	211	1,376	15%
Insurance	11	966	188	514%
Total irrigation supply services	142	2,969	4,860	61%
Irrigation supply services				
Personnel	4,781	43,393	58,875	74%
Repairs and maintenance - parts	254	22,434	18,750	120%
Insurance* ¹	-	7,907	7,875	100%
Surplus RCS Water-Bayside	-	-	151,475	0%
Meter costs	974	3,942	5,625	70%
Other contractual services	626	9,075	6,750	134%
Electricity	7,485	60,474	75,000	81%
Pumps & machinery	1,808	63,695	37,500	170%
Depreciation	3,626	32,634	45,000	73%
Total irrigation supply services	19,554	243,554	406,850	60%
Total operating expenses	41,356	382,556	630,240	61%
Operating income/(loss)	(7,712)	141,840	23,255	
Nonoperating revenues/(expenses)				
Interest income	2	15	375	4%
Total nonoperating revenues	2	15	375	4%
Change in net position	(7,710)	141,855	23,630	
Total net position - beginning	1,284,354	1,134,789	1,029,712	
Total net position - ending	<u>\$ 1,276,644</u>	<u>\$ 1,276,644</u>	<u>\$ 1,053,342</u>	

*¹ Typically an annual expense.

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2022**

	General Fund		
	101	Uninsurable Assets 354	Total Governmental Funds
ASSETS			
Cash			
SunTrust	\$233,485	\$ -	\$ 233,485
FineMark MM	231,454	-	231,454
Accounts receivable (clearing fund)	12,991	-	12,991
Due from other governments - Bayside Improvement			
Bayside general fund 001	3,796	-	3,796
Bayside general fund 002 - The Colony	4,734	-	4,734
WC deposit	344	-	344
Total assets	<u>\$ 486,804</u>	<u>\$ -</u>	<u>\$ 486,804</u>
LIABILITIES & FUND BALANCES			
Liabilities			
Bayside - enterprise fund 401	229	-	229
Due to Bay Creek - enterprise fund 451	2,184	-	2,184
Total liabilities	<u>2,413</u>	<u>-</u>	<u>2,413</u>
Fund balances			
Unassigned	484,391	-	484,391
Total fund balances	<u>484,391</u>	<u>-</u>	<u>484,391</u>
Total liabilities and fund balances	<u>\$ 486,804</u>	<u>\$ -</u>	<u>\$ 486,804</u>

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES , EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND 101
FOR THE PERIOD ENDED JUNE 30, 2022**

	Current Month	Year to Date	Annual Budget	% of Budget
REVENUES				
Assessment levy - net	\$ 3,624	\$ 447,320	\$ 450,873	99%
Interest	2	145	291	50%
Street sweeping	-	-	1,928	0%
Miscellaneous-FEMA/State reimbursement	-	34,696	-	N/A
Total revenues	<u>3,626</u>	<u>482,161</u>	<u>453,092</u>	106%
EXPENDITURES				
Administration services				
Supervisors	404	6,055	9,689	62%
Engineering	363	1,489	4,102	36%
Legal	366	1,730	4,526	38%
Audit	2,250	2,250	9,000	25%
Management	660	5,941	7,921	75%
Accounting & payroll	264	2,376	3,168	75%
Computer services	79	813	951	85%
Assessment roll preparation* ¹	-	1,599	1,599	100%
Telephone	15	134	179	75%
Postage & reproduction	55	235	255	92%
Printing & binding	77	696	928	75%
Legal notices and communications	50	196	212	92%
Office supplies	-	228	113	202%
Subscriptions & memberships	-	50	50	100%
ADA website compliance	-	30	48	63%
Insurance* ¹	-	8,626	8,584	100%
Miscellaneous (bank fees)	50	578	1,273	45%
Total administration services	<u>4,633</u>	<u>33,026</u>	<u>52,598</u>	63%
Field management fees				
Other contractual	594	5,347	7,129	75%
Total field management	<u>594</u>	<u>5,347</u>	<u>7,129</u>	75%
Water management				
NPDES program	-	67	597	11%
Other contractual services: lakes	2,868	26,508	37,845	70%
Other contractual services: wetlands	3,129	4,540	7,163	63%
Other contractual service: culverts/drains	776	1,944	7,163	27%
Other contractual services: lake health	-	-	1,194	0%
Aquascaping* ¹	-	308	3,582	9%
Capital outlay	-	-	1,791	0%
Contingencies	609	686	-	N/A
Repairs and maintenance (aerators)	48	2,654	1,791	148%
Total water management	<u>7,430</u>	<u>36,707</u>	<u>61,126</u>	60%

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES , EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND 101
FOR THE PERIOD ENDED JUNE 30, 2022**

	Current Month	Year to Date	Annual Budget	% of Budget
Street lighting				
Electricity	883	6,873	7,355	93%
Contractual services-lightpole	1,315	7,616	7,544	101%
Total street lighting	<u>2,198</u>	<u>14,489</u>	<u>14,899</u>	97%
Landscape services				
Supervisor	1,888	17,032	22,632	75%
Personnel services	12,074	113,743	179,170	63%
Capital outlay	315	4,241	10,373	41%
Fuel	-	4,619	4,149	111%
Repairs and maintenance (parts)	627	3,828	7,544	51%
Insurance* ¹	-	2,771	2,785	99%
Minor operating equipment	68	2,276	3,772	60%
Horticulture dumpster	226	3,442	6,601	52%
Employee uniforms	911	4,363	4,904	89%
Chemicals	1,111	10,655	10,373	103%
Flower program* ²	4,101	17,713	23,575	75%
Mulch program* ²	(1,042)	15,401	15,088	102%
Plant replacement program* ²	-	4,275	9,430	45%
Other contractual - tree trimming* ¹	1,027	1,026	1,791	57%
Other contractual - horticulturalist	-	32	377	8%
Other contractual - training	-	-	283	0%
Maintenance tracking software	-	543	660	82%
Unbudgeted contractual services	-	12,221	-	N/A
Fountain maintenance	1,528	3,939	1,415	278%
Office operations	426	2,775	4,715	59%
Monument maintenance	500	2,995	3,772	79%
Total landscape services	<u>23,760</u>	<u>227,890</u>	<u>313,409</u>	73%
Roadway services				
Personnel	89	1,098	1,471	75%
Repairs and maintenance - parts	-	91	1,415	6%
Insurance	-	304	302	101%
Total roadway services	<u>89</u>	<u>1,493</u>	<u>3,188</u>	47%
Parks & recreation				
Utilities	31	329	340	97%
Operating supplies	-	-	40	0%
Total parks and recreation	<u>31</u>	<u>329</u>	<u>380</u>	87%

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES , EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND 101
FOR THE PERIOD ENDED JUNE 30, 2022**

	Current Month	Year to Date	Annual Budget	% of Budget
Other fees & charges				
Property appraiser	-	145	145	100%
Tax collector	-	230	214	107%
Total other fees & charges	-	375	359	104%
Total expenditures	38,735	319,656	453,088	71%
Excess/(deficiency) of revenues over/(under) expenditures	(35,109)	162,505	4	
OTHER FINANCING SOURCES/(USES)				
Transfer in	-	282,403	-	N/A
Total other financing sources/(uses)	-	282,403	-	N/A
Net change in fund balances	(35,109)	444,908	4	
Fund balances - beginning	519,500	39,483	52,550	
Fund balances - ending	\$ 484,391	\$ 484,391	\$ 52,554	

*¹ Typically an annual expense.

*² Typically a seasonal expense.

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES , EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND 354 - UNINSURED ASSETS
FOR THE PERIOD ENDED JUNE 30, 2022**

	Current Month	Year to Date
REVENUES		
Interest	\$ -	\$ 16
Total revenues	-	16
EXPENDITURES		
Miscellaneous expenses	-	50
Total expenditures	-	50
Excess/(deficiency) of revenues over/(under) expenditures	-	(34)
OTHER FINANCING SOURCES/(USES)		
Transfers out	-	(282,403)
Total other financing sources/(uses)	-	(282,403)
Net increase/(decrease) of fund balance	-	(282,437)
Fund balance - beginning	-	282,437
Fund balance - ending	\$ -	\$ -

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
STATEMENT OF NET POSITION
ENTERPRISE FUND 451
JUNE 30, 2022**

	Bay Creek Enterprise Fund 451
ASSETS	
Current assets:	
Cash	
SunTrust	\$ 47,211
Accounts receivable (customers)	8,206
Due from Bayside general fund 001	468
Due from Bay Creek general fund 101	2,184
Accounts receivable (clearing fund)	2,400
WC deposit	35
Total current assets	<u>60,504</u>
Noncurrent assets:	
Capital assets	
Property, plant and equipment	18,320
Irrigation system	596,951
Less accumulated depreciation	<u>(536,492)</u>
Total capital assets, net of accumulated depreciation	<u>78,779</u>
Total noncurrent assets	<u>78,779</u>
Total assets	<u>139,283</u>
LIABILITIES	
Current Liabilities:	
Customer deposits	12,189
Due to Bayside enterprise fund 401	88,019
Total current liabilities	<u>100,208</u>
NET POSITION	
Net investment in capital assets	78,779
Unrestricted	<u>(39,704)</u>
Total net position	<u>\$ 39,075</u>

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET POSITION
ENTERPRISE FUND 451
FOR THE PERIOD ENDED JUNE 30, 2022**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget</u>	<u>% of Budget</u>
Operating revenues				
Charges for services:				
Assessment levy - net	\$ 680	\$ 82,932	\$ 83,624	99%
Irrigation	21,152	134,865	181,896	74%
Meter fees	-	-	875	0%
Total operating revenues	<u>21,832</u>	<u>217,797</u>	<u>266,395</u>	82%
Operating expenses				
Administrative services				
Supervisors	135	2,019	3,230	63%
Engineering	161	658	1,813	36%
Legal	162	765	2,000	38%
Audit	750	750	3,000	25%
Management	335	3,015	4,021	75%
Accounting & payroll	117	1,050	1,400	75%
Computer services	35	359	420	85%
Utility billing	-	6,060	7,250	84%
Telephone	6	58	78	74%
Postage & reproduction	24	106	113	94%
Printing and binding	34	307	410	75%
Legal notices and communications	22	86	94	91%
Office supplies	-	101	50	202%
Subscription and memberships	-	22	22	100%
ADA website compliance	-	13	37	35%
Insurance* ¹	-	2,875	2,988	96%
Miscellaneous	22	255	563	45%
Total administrative services	<u>1,803</u>	<u>18,499</u>	<u>27,489</u>	67%
Field management services				
Other contractual services	<u>263</u>	<u>2,363</u>	<u>3,150</u>	75%
Total field management services	<u>263</u>	<u>2,363</u>	<u>3,150</u>	75%
Water management services				
NPDES program	-	51	459	11%
Other contractual services: lakes	2,204	20,372	29,085	70%
Other contractual services: wetlands	2,405	3,489	5,505	63%
Other contractual services: culverts/drains	596	1,494	5,505	27%
Other contractual services: lake health	-	-	918	0%
Aquascaping* ¹	-	237	2,753	9%
Capital outlay	-	-	1,376	0%
Repairs and maintenance (aerators)*	37	2,039	1,376	148%
Contingencies	468	528	-	N/A
Total water management services	<u>5,710</u>	<u>28,210</u>	<u>46,977</u>	60%

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET POSITION
ENTERPRISE FUND 451
FOR THE PERIOD ENDED JUNE 30, 2022**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget</u>	<u>% of Budget</u>
Landscape services				
Other contractual - tree trimming	-	-	1,376	0%
Total landscape services	<u>-</u>	<u>-</u>	<u>1,376</u>	0%
Roadway services				
Personnel	43	597	1,099	54%
Repairs and maintenance - parts	-	70	459	15%
Insurance	4	322	63	511%
Total irrigation supply services	<u>47</u>	<u>989</u>	<u>1,621</u>	61%
Irrigation supply services				
Personnel	1,594	14,464	19,625	74%
Reclaimed water	12,172	90,313	75,646	119%
Repairs and maintenance - parts	84	7,452	6,250	119%
Insurance* ¹	-	2,636	2,625	100%
Meter costs	325	1,314	1,875	70%
Other contractual services	209	3,056	2,250	136%
Electricity	2,495	20,158	25,000	81%
Pumps & machinery	602	21,200	12,500	170%
Depreciation	1,250	11,250	15,000	75%
Total irrigation supply services	<u>18,731</u>	<u>171,843</u>	<u>160,771</u>	107%
Total operating expenses	<u>26,554</u>	<u>221,904</u>	<u>241,384</u>	92%
Operating income/(loss)	(4,722)	(4,107)	25,011	
Nonoperating revenues/(expenses)				
Interest income	-	4	125	3%
Total nonoperating revenues	<u>-</u>	<u>4</u>	<u>125</u>	3%
Change in net position	(4,722)	(4,103)	25,136	
Total net position - beginning	43,797	43,178	107,004	
Total net position - ending	<u>\$ 39,075</u>	<u>\$ 39,075</u>	<u>\$ 132,140</u>	

*¹ Typically an annual expense.

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

17

DRAFT

**MINUTES OF MEETING
BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS**

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The Boards of Supervisors of the Bayside Improvement Community Development District and Bay Creek Community Development District held a Joint Regular Meeting on June 27, 2022, at 2:00 p.m., at the Pelican Landing Community Center, 24501 Walden Center Drive, Bonita Springs, Florida 34134. Members of the public were able to participate via Zoom, at <https://us02web.zoom.us/j/88969163185>, and via conference call at 1-929-205-6099, Meeting ID: 889 6916 3185 for both.

For Bayside Improvement CDD, present were:

Walter McCarthy	Chair
Bill Nicholson	Vice Chair
Bernie Cramer	Assistant Secretary
Gail Gravenhorst	Assistant Secretary
Karen Montgomery	Assistant Secretary

For Bay Creek CDD, present were:

James Janek (via Zoom)	Chair
Robert Travers	Vice Chair
Mary McVay	Assistant Secretary
R. Gary Durney	Assistant Secretary
Jerry Addison	Assistant Secretary

Also present were:

Chuck Adams	District Manager
Cleo Adams	District Manager
Shane Willis	Operations Manager
Greg Urbancic (via Zoom)	District Counsel, Bayside Improvement CDD
Dan Cox (via Zoom)	District Counsel, Bay Creek CDD
Carl Barraco (via Zoom)	District Engineer
Bill Packard (via zoom)	Resident/Landscape Committee Member
Christina Kennedy (via Zoom)	SOLitude Lake Management (SOLitude)
Mark Putcoff	PLCA General Manager

FIRST ORDER OF BUSINESS

Call to Order/Phone Silent Mode/Pledge of Allegiance

43 Mr. Travers called the meeting to order at 2:00 p.m. All present recited the Pledge of
44 Allegiance.

45

46 **SECOND ORDER OF BUSINESS**

Roll Call

47

48 For Bayside Improvement CDD, Supervisors McCarthy, Gravenhorst, Nicholson, Cramer
49 and Montgomery were present in person.

50 For Bay Creek CDD, Supervisors Durney, Addison, Travers and McVay, were present, in
51 person. Supervisor Janek was attending via telephone.

52

53 **On MOTION for Bay Creek by Mr. Travers and seconded by Ms. McVay, with all**
54 **in favor, authorizing the attendance and full participation of Mr. Janek, via**
55 **Zoom/phone, due to exceptional circumstances, was approved.**

56

57

58 **THIRD ORDER OF BUSINESS**

Public Comments: *Agenda Items*

59

60 There were no public comments.

61

62 **JOINT BUSINESS ITEMS**

63 **FOURTH ORDER OF BUSINESS**

Staff Report: District Engineer – *Barraco & Associates, Inc.*

64

65

66 This item was presented following the Ninth Order of Business.

67

68 **FIFTH ORDER OF BUSINESS**

Waterway Inspection Report: *SOLitude Lake Management*

69

70

71 This item was presented following the Ninth Order of Business.

72

73 **SIXTH ORDER OF BUSINESS**

Committee Reports

74

75 **A. PLCA Landscape Committee**

76 Mr. Putcoff stated that the PLCA is still working on its plans for the upcoming year.

77 **B. Colony Landscape Committee**

78 The Report was provided for informational purposes.

79 **SEVENTH ORDER OF BUSINESS** **Update: Water Quality Improvement Plan**
80

81 Mr. Adams stated that he will be working with Mr. Kayne and Mr. Cox on the Water
82 Quality Improvement Plan (WQIP), which will be an affirmation of the efforts the CDDs already
83 have underway and will continue to implement each year. He believes that it will initially meet
84 the needs of the Settlement Agreement.

85 Ms. Gravenhorst asked about the Water Quality Task Force (WQTF) comment on
86 accomplishing its goals. Mr. and Mrs. Adams did not recall the comment but noted that the
87 WQTF's final report and recommendations were utilized to complete the CDDs' 20-Year
88 Stormwater Management Needs Report and the NPDES Report.

89 The WQTF Report, Settlement Agreement with the City and which governing body has
90 authority to establish new requirements were discussed.

91 Mr. Adams stated that, other than the efforts already underway, no other changes can be
92 made until the CDDs receive the State-established B map, which the State has not created yet.

93 Board Members commented that participation from the public and the CDDs and
94 communication is essential in improving water quality.

95 The PLCA will submit its monthly approved minutes, in lieu of a PLCA Landscape
96 Committee Report.

97

98 **EIGHTH ORDER OF BUSINESS** **Presentation of Monthly Budget and Year**
99 **End Projection (to be provided under**
100 **separate cover)**
101

102 Mr. Adams reported about formula issues in the Report and stated that he is working with
103 Mr. Willis to correct them. The corrected version will be emailed to the Boards by Friday. Board
104 Members asked about the year-to-date actuals, year-end projections and variances in the figures
105 in the Report. Mr. Adams stated those were all incorrect, due to the formula issue.

106 Mr. McCarthy asked Mr. Adams to monitor assessment levy revenues, which were below
107 the 100% projected amount.

108 The financials were accepted.

109

110 **NINTH ORDER OF BUSINESS** **Acceptance of Unaudited Financial**
111 **Statements as of May 31, 2022**
112

113 This item was presented during the Eighth Order of Business.

114 ■ **Waterway Inspection Report: *SOLitude Lake Management***

115 **This item, previously the Fifth Order of Business, was presented out of order.**

116 Ms. Kennedy presented the Monthly Report and highlighted the following:

117 ➤ Sites B-2, C-2, E-8 were treated to target various nuisances to the ponds.

118 ➤ Sites C-1, D-12, E-7, E-9 and F-12 require attention to treat various nuisances to the ponds.

119 The Department Manager and technician were alerted to treat F-12, as a boat must be used.

120 ➤ The nano-bubblers at E-1 through E-5 and A-18 are inoperable again. SOLitude ceased
121 billing until repairs can be made, as they are having difficulty obtaining parts. Moleaer, Inc. is the
122 manufacturer and does not have the parts in stock or is not shipping quick enough.

123 Mrs. Adams stated that Mr. Kurth is considering voiding the nano-bubbler lease and
124 leaving them on site while trying to get them to work; at no cost to the CDDs. New equipment is
125 being tested at other sites and, if successful, will be presented to the Boards for consideration.

126 Discussion ensued regarding the nano-bubblers usefulness in improving water quality,
127 how often they should run and considering nano-bubblers to be preventative maintenance to
128 prevent muck build up.

129 Mrs. Adams stated that the lakes improved significantly since the nano-bubblers were
130 installed and she recommends them to all her CDDs.

131 Ms. Kennedy responded to questions about Sites A-7 and B-6 and the increase in water
132 levels impacting the way issues are addressed; her recommendations do not typically change
133 much. She defined gulf spike rush as helpful to the ponds and slender spike rush as not.

134 Mrs. Adams would contact the appropriate parties to address grass clippings.

135 ■ **Staff Report: District Engineer – *Barraco & Associates, Inc.***

136 **This item, previously the Fourth Order of Business, was presented out of order.**

137 Mr. Barraco reported on the following:

138 ➤ The draft version of the 20-Year Stormwater Management Needs Analysis Report was
139 emailed to Mr. McCarthy and Mr. Adams and, upon receipt of any comments, it will be finalized
140 and submitted it to the County this week.

141 ➤ The Survey Department is currently collecting the survey location data on the mangrove
142 conservation impact behind 3709 Bay Creek Drive.

143

144 **TENTH ORDER OF BUSINESS**

**Approval of May 23, 2022 Joint Regular
Meeting Minutes**

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146
147
148

Mr. Travers presented the May 23, 2022 Joint Regular Meeting Minutes.

On MOTION for Bayside by Mr. McCarthy and seconded by Mr. Nicholson, with all in favor, the May 23, 2022 Joint Regular Meeting Minutes, amended as necessary to include any changes submitted to Management, were approved.

149
150
151
152

On MOTION for Bay Creek by Mr. Durney and seconded by Ms. Montgomery, with all in favor, the May 23, 2022 Joint Regular Meeting Minutes, amended as necessary to include any changes submitted to Management, were approved.

153
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158 **ELEVENTH ORDER OF BUSINESS**

Action/Agenda Items

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163

Regarding Item 3, Board Members mentioned the PLCA Board discussing content in the Storm Emergency Plan and the upcoming community meeting scheduled for July 11, 2022. Mr. Adams was asked to attend the meeting and work with Mr. Putcoff on the vendor list for emergency clean up.

164
165
166
167
168

Mr. Adams and Mr. Urbancic discussed the Sunshine Law. The Board Members were asked to notify Mr. Adams of upcoming non-CDD meetings where two or more Board Members of the same CDD might be attending, so they can be noticed as workshops. This will enable CDD Board Members to discuss items outside of a CDD meeting, although no action can be taken until presented at a regular CDD public meeting.

169
170

Mr. Willis corrected Ms. Kennedy's earlier reporting on sighting grass clippings; the Sites were A-7 and A-12, not B-6, although it did flood.

171
172

Active/Ongoing New at 05.23.22 Meeting: Items 3 and 7 were completed.

Active/Ongoing Carry Over From 04.25.22 Meeting: Item 3 was completed.

173

174 **TWELFTH ORDER OF BUSINESS**

Old Business

175
176

There was no old business.

177
178
179

THIRTEENTH ORDER OF BUSINESS

Staff Reports

180 **A. District Counsel**

181 **I. Gregory Urbancic, Esq., Coleman Yovanovich Koester, P.A.**

182 Mr. Urbancic reported the results of the candidate qualifying period for Bayside CDD. As
183 Mr. Cramer and Ms. Gravenhorst qualified unopposed, both will retain their Board seats. The
184 Oath of Office for their new terms will be administered on the second Tuesday following the
185 November, 2022 General Election.

186 **II. Daniel Cox, Esq.**

187 Mr. Cox spoke about Board Member liability for violating the Sunshine Law and urged
188 Board Members to be conscious of such when considering attending non-CDD meetings.

189 **B. District Manager: Wrathell, Hunt and Associates, LLC**

190 **I. Monthly Status Report: Field Operations**

191 **• Discussion/Presentation: Monthly Report Narrative**

192 The Monthly Status Report was distributed.

193 Regarding the alarm at the central fountain, Mrs. Adams stated that a pipe broke
194 overnight; she would ask Mr. Kucera to have the alarm system repaired.

195 **II. UPCOMING MEETING DATES:**

196 **a. July 15, 2022 at 9:00 A.M. – Joint Budget Workshop**

197 A quorum is not required for a Workshop.

198 **b. July 25, 2022 at 2:00 P.M. – Joint Regular Meeting**

199 **• QUORUM CHECK: BAYSIDE IMPROVEMENT CDD**

200 **• QUORUM CHECK: BAY CREEK CDD**

201 The next meeting would be held on July 25, 2022. For Bayside, Supervisors Gravenhorst,
202 McCarthy and Cramer confirmed their in-person attendance. For Bay Creek, all Supervisors
203 confirmed their in-person attendance.

204

205 **FOURTEENTH ORDER OF BUSINESS**

Supervisors' Requests

206

207 Ms. Gravenhorst made the following requests, on behalf of The Colony Landscape
208 Committee:

209 ➤ Wants to establish a regular tour of the CDDs with Mr. and Mrs. Adams three times a year.

210 Mr. Adams would send The Colony Manager an invitation to the quarterly tour of the community.

211 ➤ Wants the crew to receive more professional training and consult an Arborist regarding
212 tree pruning.

213 ➤ Wants to know which entity is responsible for pest control and controlling iguana,
214 alligators, etc.

215 Mr. Adams stated that the person who saw the alligator knows the location so they should
216 contact the Alligator Hotline directly. Mr. Travers stated that the trapper would not remove the
217 alligator in his backyard, behind the preserves, because it is not aggressive.

218 Discussion ensued about the iguana removal process and cost, wildlife issues and leaving
219 it up to the PLCA to decide how it wants to address the issue. Eradicating iguanas when they fall
220 from trees during cold weather was suggested.

221 Mr. Nicholson asked about the downed light pole on Via Venetta. Mr. and Mrs. Adams
222 stated they became aware of it when they drove in today and believe it was due to an auto
223 accident. In response to reports that several street lights on Pine Water Boulevard are staying
224 on during the day, Mrs. Adams would have Bentley Electric check the photo cells.

225 Ms. Gravenhorst reported issues with the GIS map regarding property lines and missing
226 street names. Mrs. Adams stated that she already emailed the District Engineer of the issue and
227 noted the map is continually being adjusted.

228 Mr. Janek reported upcoming changes that, once approved, will require obtaining an
229 Engineering Report for buildings three stories or more in height. Mr. Adams stated that this will
230 be an HOA matter.

231 Mr. Nicholson asked if the Landscaping Committee will provide the Fiscal Year 2023
232 budget requirement before the July 15, 2022 workshop. Mr. Packard replied affirmatively.

233

234 **FIFTEENTH ORDER OF BUSINESS**

Public Comments: *Non-Agenda Items*

235

236 No members of the public spoke.

237

238 **SIXTEENTH ORDER OF BUSINESS**

Adjournment

239

240

241 **On MOTION for Bayside by Ms. Montgomery and seconded by Mr. McCarthy,**
242 **with all in favor, the meeting adjourned at 3:12 p.m.**

243

244 **On MOTION for Bay Creek by Mr. Durney and seconded by Ms. McVay, with all**
245 **in favor, the meeting adjourned at 3:12 p.m.**

246 **FOR BAYSIDE IMPROVEMENT:**

247

248

249

250

251 _____
Secretary/Assistant Secretary

_____ **Chair/Vice Chair**

252

253 **FOR BAY CREEK:**

254

255

256

257

258 _____
Secretary/Assistant Secretary

_____ **Chair/Vice Chair**

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

18

**BAYSIDE IMPROVEMENT & BAY CREEK CDDs
ACTION/AGENDA ITEMS**

ACTIVE / ONGOING – NEW at 06.27.22 MEETING

1. Mr. Adams to confirm for the next meeting that the CDDs' 20-Year Stormwater Management Needs Analysis Report was submitted to the County **COMPETED** after 06.27.22 meeting
2. The PLCA to provide its monthly approved minutes in lieu of a PLCA Landscape Committee Report to Management to distribute to the Board. **ONGOING**
3. Mr. Adams, Mr. Kayne and Mr. Cox working on the Water Quality Improvement Plan. **ONGOING**
4. Mr. Adams to work with Mr. Willis on correcting the formulas in the Monthly Budget and Year End Projected Report and email to the Boards by Friday. **COMPLETED** after 06.27.22 meeting
5. Mr. Adams to monitor the assessment level revenues as it was below the 100% projected amount. **ONGOING**
6. Mrs. Adams to contact appropriate parties to address grass clippings at Sites A-7 and A-12. **COMPLETED** after 06.27.22 meeting
7. Mr. Adams to provide Mr. Putcoff the vendor list for the Storm Emergency Clean Up plan. **COMPLETED**
8. CDD Board Members to notify Mr. Adams of attending non-CDD meetings so he can notice them as workshops. **ONGOING**
9. Mrs. Adams to ask Mr. Kucera to have the alarm system repaired at the central fountain. **ONGOING**
10. Mr. Adams to invite The Colony Manager to attend the Colony Landscape Committees quarterly tour of the community. **ONGOING**
11. Mrs. Adams to have Bentley Electric check the photo cells of the street lights on Pine Water Boulevard as they stayed on during the day. **COMPLETED** after 06.27.22 meeting
12. The Landscape Committees to email next year's budget requirements to Mr. Adams to distribute to the Boards prior to the July 15, 2022 meeting. **ONGOING**

**BAYSIDE IMPROVEMENT & BAY CREEK CDDs
ACTION/AGENDA ITEMS**

ACTIVE / ONGOING – CARRY OVER FROM 05.23.22 MEETING

- 1.** Mr. Kurth of SOLitude to address electrical issues on Lake E-5. **ONGOING**

- 2.** Mr. Adams to research an existing legal document with the PLCA addressing assistance in reimbursing for FEMA activity. **ONGOING**

- 3.** Mr. Adams to research the “Miscellaneous FEMA/State reimbursement” revenue line item. **ONGOING**

- 4.** Mr. Adams to research why the “Colony Flower Program” line item was at 200% of budget. **ONGOING**

- 5.** Mr. Adams to research a possible error in the “Mulch” line item. **06.27.22** Working on issue with the Accounting Department. **ONGOING**

**BAYSIDE IMPROVEMENT & BAY CREEK CDDs
ACTION/AGENDA ITEMS**

ACTIVE / ONGOING – CARRIED OVER OLDER THAN 05.23.22 MEETING

1. Mr. Kucera to address line of sight concerns at entry areas adjacent to US 41. **ONGOING**
2. Mr. Cramer to work with Mr. Putcoff to disseminate information in advance of hurricane season. **ONGOING**
3. Mr. Kemp to determine if estimated billing can be implemented until meters are replaced as requested by Ms. McVay. **ONGOING**
4. Mr. Adams to research a late Bentley Electric invoice in relation to Unaudited Financials. **ONGOING**
5. Bentley Electric to inspect utility poles along Pelican Nest and Pinewater for missing utility box covers. **ONGOING**
6. Mr. Adams to confirm if Bayside “Irrigation Revenue” amount in Projected Report was correct & prepare Budget Amendment, once invoices for new pumps are processed. **ONGOING**
7. Mr. Adams to ask Mr. Cox to memorialize the underground and other related provisions in the Easement Agreement to be issued to the Pelican Nest Golf Course regarding its request to Directional Bore under CDD Land Tract. **ONGOING**
8. Mr. Zimmerman to provide documentation to prepare the Easement Agreement to The Pelican Nest Golf Course and Ms. De Lestan’s contact information to Mr. Adams to email to the Boards. **ONGOING**
9. Mr. Adams to update the existing document clarifying CDD versus HOA responsibilities and email an updated version to the Boards for review. **ONGOING**
10. Mr. Adams to schedule a visit with Mr. Zimmerman to see a demonstration of the new straight trimmer and give suggestions for improvement to the BMPs if any. **ONGOING**
11. Mr. Adams to prepare a communication regarding the Irrigation Rate Increase to include in the HOA newsletter. **ONGOING**
12. PLCA to continue to monitor the height of the newly installed dwarf bougainvillea at the main entrance points and various other areas and to address line of sight concerns. **ONGOING**
13. Mr. Adams to email project updates from the PLCA to the Boards. **ONGOING**

**BAYSIDE IMPROVEMENT & BAY CREEK CDDs
ACTION/AGENDA ITEMS**

ACTIVE / ONGOING – CARRIED OVER OLDER THAN 05.23.22 MEETING

- 14.** Mr. Cox to share template for meeting procedure protocols and rules with Mr. Urbancic for presentation to the Board. **ONGOING**

- 15.** Staff to revise Interlocal Agreement with the Village of Estero and negotiate accepting maintenance of a section of CDD-owned road, located outside the gate. **ONGOING**

- 16.** Mr. Adams to present designs to provide Bayside CDD well water from The Brooks at the next meeting and present modified permits within the next 30 to 60 days. 09.27.21 ESTIMATED COMPLETION: First Quarter of Fiscal Year 2022. **COMPLETED after 06.27.22 meeting**

- 17.** Mrs. Adams to ask Mr. Kucera to facilitate gate repairs. 03.28.22 Proposals being obtained. Mr. McCarthy to email Mrs. Adams contact info of another source to send to Mr. Kucera, along with advising him to obtain a quote from the original contractor. **04.25.22** Contract executed. **COMPLETED after 06.27.22 meeting**

**BAYSIDE IMPROVEMENT & BAY CREEK CDDs
ACTION/AGENDA ITEMS**

COMPLETED ITEMS – RECENT TO OLDEST

1. Mrs. Adams to inform Mr. McCarthy when the conservation area signs will be installed. **COMPLETED 06.27.22**
2. Mrs. Adams to forward information regarding the cracked pipe and flooded vault in the central fountain to the insurance company and coordinate repairs. **COMPLETED 06.27.22**
3. Mr. Putcoff to work with Mr. Adams and review the final document regarding Storm Emergency before it is sent to residents. **COMPLETED after 05.23.22 meeting**
4. Mrs. Adams to forward the Scope of Work for review, and Mr. Urbancic sign off approval on the FL GIS Solutions, Inc. Scope of Work. **COMPLETED 05.23.22**
5. Mr. Adams to notify Mr. Kemp to review Ms. McVay's clogged irrigation line to be flushed and inspect the system. **COMPLETED 05.23.22**
6. Mrs. Adams to advise Mr. Kucera to visit landscape area at southernmost part of US 41, to determine if more fertilizer was needed. 04.25.22 Mr. Kucera to revisit. **COMPLETED 05.23.22**
7. Mr. Adams to email Mr. Putcoff the CDD's Hurricane/Storm schedule. **COMPLETED after 04.25.22 meeting**
8. Ms. Kennedy to report back to the Board on whether Mr. Kurth agreed to suspend the lease fee until the nano-bubblers are operational. **COMPLETED after 04.25.22 meeting**
9. Mrs. Adams to prepare an invoice and advise Mr. Cox to prepare a letter to the resident for reimbursement of mitigation costs at Point Creek Court, once the relevant invoices are processed **COMPLETED 04.25.22**
10. Mrs. Adams to purchase more conservation signs to be installed behind residences abutting the preserve. **COMPLETED 04.25.22**
11. Mr. Adams to schedule a tour of the community for The Colony Landscape Committee and invite the Horticulturist. 03.28.22 Inspection scheduled for 04.25.22. **COMPLETED 04.25.22**
12. Mr. Adams to obtain Horticulturists advice on soil testing in problem areas. **COMPLETED 04.25.22**
13. Mr. Kayne to submit invoice specific to the Point Creek Court restoration project to Mrs. Adams. **COMPLETED after 03.28.22 meeting**

**BAYSIDE IMPROVEMENT & BAY CREEK CDDs
ACTION/AGENDA ITEMS**

COMPLETED ITEMS – RECENT TO OLDEST

14. Ms. Kennedy would ask the SOLitude Technician to inspect and treat alligator weed and algae in Pond A-2. **COMPLETED 03.28.22**

15. Mr. Adams to email new expanded Financial Statement Schedules to Mr. Durney and Ms. McVay, include as an ongoing agenda item and, email the document to the Boards and distribute at each meeting; as they will not be included in the agenda package. **COMPLETED 03.28.22**

16. Mrs. Adams to purchase signs to install every 70' in preserve areas. **COMPLETED 03.28.22**

17. Mrs. Adams to contact vendor re: Ridge Monument not painted. **COMPLETED 03.28.22**

18. Mrs. Adams to have the sidewalks inspected for vegetation encroachment and trimmed. **COMPLETED after 02.28.22 meeting**

19. Mr. Kayne to provide survey impact map of the conservation area behind the Pointe Creek residence to the Bay Creek Board, once the inspection was completed. **COMPLETED 02.28.22**

20. Corporate to rename continuing agenda item from "Expanded Financial Statement Schedules" to "Combined Monthly Budget and Year End Projection". **COMPLETED 02.28.22**

21. Mr. Kucera to continue overseeing the palm pruning contractors to ensure they do not damage the hedges with their ladders. **COMPLETED 02.28.22**

22. Mr. Cox to send Bay Creek resident letter and proposed complaint. **COMPLETED 02.28.22**

23. Mr. Adams to inspect electrical box at the Bay Creek gate to determine if it controlled the gates and the up lights. **COMPLETED 02.28.22**

24. Ms. Kenney to present results of E-5 Bacteria Study at next meeting. **REMOVED 02.28.22**

25. Ms. Kennedy to submit photographs of weir & retaining wall at Lake A-2 in future reports. **REMOVED 02.28.22**

26. Mr. Adams to provide a cost saving analysis report for outsourcing the palm pruning project, at the end of Fiscal Year 2022. **COMPLETED 02.28.22**

27. Corporate to correct slate of officers for Bay Creek. **MOVED TO COMPLETED 02.28.22**

**BAYSIDE IMPROVEMENT & BAY CREEK CDDs
ACTION/AGENDA ITEMS**

COMPLETED ITEMS – RECENT TO OLDEST

- 28.** Mrs. Adams to contact vendor about cleaning the Ridge monument after the holidays. **MOVED TO COMPLETED 02.28.22**

- 29.** Mrs. Adams to contact Bentley Electric to repair the seven Spring Creek street lights that are out. **COMPLETED after 01.24.22 meeting MOVED TO COMPLETED 02.28.22**

- 30.** Mr. Cramer to contact homeowner Ms. Susan Demarco to discuss monuments and implementing the same protocol that was done at Long Lake Village. **COMPLETED after 01.24.22 meeting MOVED TO COMPLETED 02.28.22**

- 31.** Mr. Adams to schedule PLCA /CDD Workshop re: traffic concerns. **REMOVED 02.28.22**

- 32.** Mr. Adams to prep notice of dates of Bayside Pump Station revamp for Mr. Hyman to e-blast. **COMPLETED after 01.24.22 meeting MOVED TO COMPLETED 02.28.22**

- 33.** Ms. Price to send new PLCA plans from Arborist when available, to Mr. Adams, Mr. Kucera and Mr. Kemp for review before going out to bid. **COMPLETED 02.28.22**

- 34.** Mr. Adams to add to the next agenda presentation and proposals to outsource the palm pruning project. **COMPLETED after 01.24.22 meeting MOVED TO COMPLETED 02.28.22**

- 35.** Mr. Adams to email latest PowerPoint regarding District versus HOA responsibilities regarding monuments, etc., to Mr. Hyman to work on together. **REMOVED 02.28.22**

- 36.** Mrs. Adams to post on the District’s website about services provided for monument enhancements and listing District versus HOA responsibilities. **MOVED TO COMPLETED 02.28.22**

- 37.** Mr. Adams to give explanation regarding a discrepancy on Page 10 in “Fund balance-ending (projected) on the proposed Fiscal Year 2022 budget. **MOVED TO COMPLETED 02.28.22**

- 38.** Mr. Adams to discuss with the PLCA use of the beach parking lot for Disaster Response cleanup. **MOVED TO COMPLETED 02.28.22**

- 39.** Mrs. Adams to research cost of floating littoral islands. 01.24.22. Vendors strongly suggested not to install littoral islands as it is not in the CDDs’ best interest and does not benefit the lakes. **COMPLETED 01.24.22**

**BAYSIDE IMPROVEMENT & BAY CREEK CDDs
ACTION/AGENDA ITEMS**

COMPLETED ITEMS – RECENT TO OLDEST

- 40.** Mr. Adams to convey to Mr. Zimmerman the Boards’ intent to turn matter over to the City of Bonita Springs to enforce BMPs. 01.24.22 Verbiage corrected to state “Mr. Adams to discuss with Mr. Zimmerman the means and methods and where they can improve mowing the lake bank edges.” **COMPLETED 01.24.22**
- 41.** Corporate to confirm the Board Members’ emails and make changes, if necessary. Mr. Nicholson and Mr. Durney stated that they did not receive the emails transmitting the agenda package or the Expanded Financial Statement Schedule. **COMPLETED 01.24.22**
- 42.** Ms. Kennedy to report to Derek non-working nano-bubbler as the south end of Lake D-6 and Mrs. Adams to ensure SOLitude repairs aeration. ESTIMATED COMPLETION: Prior to the 12.08.21 meeting. **COMPLETED 01.24.22**

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

20BI

From: [Paul Kemp](#)
To: [Cleo Adams](#); [shane willis](#); [Gianna Denofrio](#); [Daphne Gillyard](#); [Debbie Tudor](#)
Cc: [Doug Kucera](#)
Subject: Monthly Reports
Date: Friday, July 15, 2022 2:20:51 PM
Attachments: [Colony_Operations_202206.pdf](#)
[Landing_Production_202206.pdf](#)

Water levels remain at control as we enjoy an average amount of rainfall so far this rainy season. I was not provided a Zero Consumption Report this month.

Phase One Pumps Schedule:

Off - Sunday 10am until Monday at 7am

Services provided by the Irrigation Department:

1. Sustainability - Our chief objective is to provide a sustainable irrigation water source while managing the watershed between the cycles of the wet and dry seasons, to support a thriving native landscape throughout Pelican Landing and The Colony.
2. Water Management – Sluice gates remain closed.
3. Pumping Stations – Both stations are fully optimized.
4. Meter Maintenance – We are targeting crushed and buried meter boxes and missing lids. We are rehabbing, raising, and placing lids and boxes all around the community.
5. Alterations – We have corrected some minor coverage issues in several areas.
6. Water Quality – Both pump stations’ filtration systems fully operational and optimized.
7. Wet Checks – Our team systematically turns on and audits every sprinkler zone in the district, making necessary adjustments and repairs.
8. Reporting - Manage, monitor, and report all incoming and outgoing irrigation water usage, along with sluice gate activities in accordance with our permits issued by South Florida Water Management District.

Paul Kemp
Irrigation Manager
Bayside/Baycreek CDD
pkemp@whhassociates.com

Colony Operations

Completed Jobs								
Name	leader	Start Date	Category	Location	# of guys	Actual	Team	Item ID
Cleanup Debris	Don Schroeder	5/31/22 7:00 AM	Cleanup	The Colony	1	0.88	0.88	2730377650
Application Flowering plants	Don Schroeder	5/31/22 7:58 AM	Application	The Colony	1	3.62	3.62	2741360774
Mow Celebration	Don Schroeder	5/31/22 7:00 AM	Mowing	The Colony	5	9	45	2730384498
Cleanup Debris	Don Schroeder	6/1/22 7:00 AM	Cleanup	The Colony	1	2.57	2.57	2744626794
Mow St.Augustine	Don Schroeder	6/1/22 7:00 AM	Mowing	The Colony	4	8.74	34.96	2744633069
Trimming shrubs	Don Schroeder	6/1/22 3:05 PM	Trimming	The Colony	4	0.26	1.04	2744167547
Application Roundup	Don Schroeder	2022-06-02	Application	The Colony	1	17.35	17.35	2748594232
Cleanup Debris	Don Schroeder	6/2/22 7:00 AM	Cleanup	The Colony	1	0.82	0.82	2751204405
Trimming shrubs	Don Schroeder	6/2/22 7:30 AM	Trimming	The Colony	2	3.28	6.56	2754040660
Application Foliage	Don Schroeder	6/2/22 7:53 AM	Application	The Colony	1	3.95	3.95	2754041455
Mow Celebration	Don Schroeder	6/2/22 7:00 AM	Mowing	The Colony	2	7.76	15.52	2751213184
Mow Celebration	Don Schroeder	6/2/22 10:14 AM	Mowing	The Colony	2	3.66	7.32	2754052123
Put fence around annuals	Don Schroeder	6/2/22 2:47 PM	Other Work	Bay Club monument	4	0.71	2.84	2753804583
Application Roundup	Don Schroeder	6/2/22 7:52 AM	Application	The Colony	1	8.17	8.17	2753811310

Colony Operations

Trimming shrubs	Don Schroeder	6/2/22 3:13 PM	Trimming	The Colony	4	0.51	2.04	2756751234
Hand prune shrubs	Don Schroeder	6/3/22 8:00 AM	Trimming	Coconut Fountain	2	2.63	5.26	2756767211
Trimming shrubs	Don Schroeder	6/3/22 8:00 AM	Trimming	The Colony	2	2.63	5.26	2756772250
Cleanup Debris	Don Schroeder	6/6/22 7:00 AM	Cleanup	The Colony	1	1.02	1.02	2756763131
Application Annuals	Don Schroeder	6/6/22 8:33 AM	Application	The Colony	1	2.82	2.82	2768348008
Check streetlights	Don Schroeder	6/6/22 12:41 PM	Lighting	The Colony	1	2.16	2.16	2769525436
Mow Celebration	Don Schroeder	6/6/22 7:00 AM	Mowing	The Colony	5	8.99	44.95	2760488731
Hand pull weeds in Annual beds	Don Schroeder	6/6/22 1:38 PM	Weeding	The Colony	1	1.46	1.46	2770639713
Cleanup Debris	Don Schroeder	6/7/22 7:00 AM	Cleanup	The Colony	1	0.76	0.76	2771112513
Application Turf	Don Schroeder	6/7/22 7:30 AM	Application	The Colony	1	6.44	6.44	2760549529
Mow St.Augustine	Don Schroeder	6/7/22 7:00 AM	Mowing	The Colony	4	7.28	29.12	2771115028
Mow St.Augustine	Don Schroeder	6/7/22 12:59 PM	Mowing	The Colony	2	1.63	3.26	2776693111
Hand pull weeds in Annual beds	Don Schroeder	6/7/22 7:46 AM	Weeding	The Colony	1	8.25	8.25	2771118108
Trimming shrubs	Don Schroeder	6/7/22 1:00 PM	Trimming	The Colony	2	1.64	3.28	2776728876
Cleanup Debris	Don Schroeder	6/8/22 7:00 AM	Cleanup	The Colony	1	0.95	0.95	2777119788
Application Turf	Don Schroeder	6/8/22 7:39 AM	Application	The Colony	1	7.14	7.14	2777146366

Colony Operations

Trimming shrubs	Don Schroeder	6/8/22 7:00 AM	Trimming	The Colony	2	8.61	17.22	2777133852
Hand pull weeds in Annual beds	Don Schroeder	6/8/22 7:57 AM	Weeding	The Colony	2	8.08	16.16	2777126250
Cleanup Debris	Don Schroeder	6/9/22 7:01 AM	Cleanup	The Colony	1	1.62	1.62	2783151285
Application Turf	Don Schroeder	6/9/22 7:49 AM	Application	The Colony	1	4.24	4.24	2783158792
Hand pull weeds in Annual beds	Don Schroeder	6/9/22 8:28 AM	Weeding	The Colony	1	6.55	6.55	2783212171
Cleanup Debris	Don Schroeder	6/10/22 7:01 AM	Cleanup	The Colony	1	1	1	2788769410
Application Turf	Don Schroeder	6/10/22 7:52 AM	Application	The Colony	1	2.51	2.51	2788781973
Trimming shrubs	Don Schroeder	6/9/22 7:02 AM	Trimming	The Colony	3	12.62	37.86	2783179618
Hand prune shrubs	Don Schroeder	6/10/22 8:01 AM	Trimming	Coconut Fountain	1	2.57	2.57	2788774443
Cleanup Shop	Don Schroeder	6/13/22 7:02 AM	Cleanup	The shop	4	0.68	2.72	2799128518
Cleanup Debris	Don Schroeder	6/13/22 7:05 AM	Cleanup	The Colony	1	3.78	3.78	2792276982
Application Flowering plants	Don Schroeder	6/13/22 7:43 AM	Application	The Colony	1	4.85	4.85	2799300201
Check streetlights		6/13/22 12:34 PM	Lighting	The Colony	1	2.23	2.23	2801415309
Application Roundup	Don Schroeder	6/13/22 8:30 AM	Application	The Colony	1	5.17	5.17	2799349657
Mow Celebration	Don Schroeder	6/13/22 7:42 AM	Mowing	The Colony	3	8.32	24.96	2792269537
Cleanup Debris	Don Schroeder	6/14/22 7:00 AM	Cleanup	The Colony	1	2.81	2.81	2802520389

Colony Operations

Application Turf	Don Schroeder	6/14/22 8:02 AM	Application	The Colony	1	4.54	4.54	2802539320
Mow St.Augustine	Don Schroeder	2022-06-14	Mowing	The Colony	3	6.58	19.74	2802523528
Pinch Coleus	Don Schroeder	2022-06-14	Other Work	The Colony	2	3.47	6.94	2807669780
Mow St.Augustine	Don Schroeder	6/14/22 1:36 PM	Mowing	The Colony	1	0.01	0.01	2807665150
Application Roundup	Don Schroeder	6/14/22 9:49 AM	Application	The Colony	1	6.24	6.24	2802534609
Cleanup Debris	Don Schroeder	6/15/22 7:00 AM	Cleanup	The Colony	1	1.01	1.01	2811034767
Pinch Coleus	Don Schroeder	6/15/22 7:00 AM	Other Work	The Colony	1	1.6	1.6	2811068236
Application Turf	Don Schroeder	6/15/22 8:05 AM	Application	The Colony	1	4.48	4.48	2811046756
Trimming shrubs	Don Schroeder	6/15/22 9:13 AM	Trimming	The Colony	1	6.45	6.45	2811983756
Application Roundup	Don Schroeder	6/15/22 8:01 AM	Application	The Colony	1	8.05	8.05	2811043516
Mow Celebration	Don Schroeder	6/15/22 7:00 AM	Mowing	The Colony	2	9.06	18.12	2811032396
Cleanup Debris	Don Schroeder	6/16/22 7:00 AM	Cleanup	The Colony	1	0.89	0.89	2814546210
Trimming shrubs	Don Schroeder	6/16/22 7:00 AM	Trimming	The Colony	3	0.88	2.64	2814564583
Application Turf	Don Schroeder	6/16/22 7:55 AM	Application	The Colony	1	3.92	3.92	2814554309
Application Roundup	Don Schroeder	6/16/22 7:53 AM	Application	The Colony	1	8.19	8.19	2814550141
Trimming shrubs	Don Schroeder	6/16/22 12:45 PM	Trimming	The Colony	1	2.53	2.53	2819133322

Colony Operations

Cleanup Debris	Don Schroeder	6/17/22 7:01 AM	Trimming	The Colony	1	2.09	2.09	2819890024
Application Turf	Don Schroeder	6/17/22 8:00 AM	Application	The Colony	1	1.7	1.7	2819908246
Hand prune shrubs	Don Schroeder	6/17/22 8:00 AM	Trimming	The Colony	1	1.7	1.7	2822262536
Trimming shrubs	Don Schroeder	6/17/22 7:02 AM	Trimming	The Colony	1	3.79	3.79	2819896653
Hand prune shrubs	Don Schroeder	6/17/22 7:00 AM	Trimming	The Colony	1	3.79	3.79	2819893443
Cleanup Debris	Don Schroeder	6/20/22 7:01 AM	Cleanup	The Colony	1	0.84	0.84	2823372640
Application Annuals	Don Schroeder	6/20/22 7:53 AM	Application	The Colony	1	3.73	3.73	2829799884
Mow Celebration	Don Schroeder	6/20/22 7:00 AM	Mowing	The Colony	5	8.99	44.95	2823385084
Cleanup Debris	Don Schroeder	6/21/22 7:00 AM	Cleanup	The Colony	1	2.18	2.18	2832503940
Application Turf	Don Schroeder	6/21/22 7:01 AM	Application	The Colony	1	6.61	6.61	2832510366
Mow St.Augustine	Don Schroeder	6/21/22 7:00 AM	Mowing	The Colony	4	7.92	31.68	2832506924
Trimming shrubs	Don Schroeder	6/21/22 2:56 PM	Trimming	The Colony	4	1.04	4.16	2837944589
Cleanup Debris	Don Schroeder	6/22/22 7:00 AM	Cleanup	The Colony	1	3.22	3.22	2838279446
Application Turf	Don Schroeder	6/22/22 7:03 AM	Application	The Colony	1	7.65	7.65	2838284302
Cleanup Debris	Don Schroeder	6/23/22 7:00 AM	Cleanup	The Colony	1	2.58	2.58	2844464925
Application Turf	Don Schroeder	6/23/22 7:56 AM	Application	The Colony	1	2.12	2.12	2844476454

Colony Operations

Hand pull weeds in Annual beds	Don Schroeder	6/21/22 8:25 AM	Weeding	The Colony	1	18.71	18.71	2832516308
Hand pull weeds in Annual beds	Don Schroeder	6/22/22 11:44 AM	Weeding	The Colony	2	13.01	26.02	2842994901
Trimming Palms	Don Schroeder	6/23/22 10:41 AM	Trimming	The Colony	2	4.27	8.54	2847162595
Trimming shrubs	Don Schroeder	6/23/22 3:09 PM	Trimming	The Colony	2	0.28	0.56	2850162382
Application Roundup	Don Schroeder	6/23/22 3:10 PM	Application	The Colony	1	0.28	0.28	2850164327
Cleanup Debris	Don Schroeder	6/24/22 7:00 AM	Cleanup	The Colony	1	3.58	3.58	2850165874
Hand prune shrubs	Don Schroeder	6/24/22 7:48 AM	Trimming	Coconut Fountain	1	0	0	2850255800
Hand prune shrubs	Don Schroeder	6/24/22 7:00 AM	Trimming	Coconut Fountain	2	3.58	7.16	2850248105
Trimming Palms	Don Schroeder	6/24/22 7:01 AM	Trimming	The Colony	2	3.57	7.14	2850260742
Application Turf	Don Schroeder	6/24/22 8:32 AM	Application	The Colony	1	0.01	0.01	2852723572
Mow Celebration	Don Schroeder	2022-06-27	Mowing	The Colony	4	7.59	30.36	2853915572
Cleanup Debris	Don Schroeder	2022-06-27	Cleanup	The Colony	1	3.81	3.81	2853911973
Cleanup Debris	Don Schroeder	6/28/22 7:00 AM	Cleanup	The Colony	1	0.94	0.94	2866993794
Application Annuals	Don Schroeder	6/28/22 8:06 AM	Application	The Colony	1	2.79	2.79	2867232134
Mow St.Augustine	Don Schroeder	6/28/22 7:00 AM	Mowing	The Colony	4	8.87	35.48	2866812338
Cleanup Debris	Don Schroeder	6/29/22 7:00 AM	Cleanup	The Colony	1	0.88	0.88	2870174494

Colony Operations

Application Turf	Don Schroeder	6/29/22 7:53 AM	Application	The Colony	1	4.66	4.66	2873272397
Application Annuals	Don Schroeder	6/28/22 1:13 PM	Application	The Colony	1	5.2	5.2	2868771929
Cleanup Debris	Don Schroeder	6/30/22 7:00 AM	Cleanup	The Colony	1	2.66	2.66	2876220719
Trim suckers on Oleanders	Don Schroeder	6/30/22 8:00 AM	Trimming	The Colony	1	0.15	0.15	2879800909
Check streetlights	Don Schroeder	6/30/22 12:35 PM	Lighting	The Colony	1	2.05	2.05	2880757342
Trimming shrubs	Don Schroeder	6/29/22 7:00 AM	Trimming	The Colony	4	17.96	71.84	2866827630
Application Roundup	Don Schroeder	6/28/22 8:05 AM	Application	The Colony	1	20.17	20.17	2867228196
Trim suckers on Oleanders	Don Schroeder	2022-06-30	Trimming		1	0	0	2879800220
Hand prune shrubs	Don Schroeder	7/1/22 8:35 AM	Trimming	Coconut Fountain	1	0	0	2882165107
Trimming shrubs	Don Schroeder	7/1/22 7:00 AM	Trimming	The Colony	3	3.49	10.47	2882169579
Application Turf	Don Schroeder	6/30/22 8:01 AM	Application	The Colony	1	2.23	2.23	2878824270
Hand prune shrubs	Don Schroeder	7/1/22 7:00 AM	Trimming	Coconut Fountain	1	3.51	3.51	2884888585
Cleanup Debris	Don Schroeder	7/1/22 7:00 AM	Cleanup	The Colony	1	3.5	3.5	2882161584
						468.32	901.86	

Colony Operations	Updates	
Item ID	Item Name	Content Type
2756751234	Trimming shrubs	Update
2756772250	Trimming shrubs	Update
2760549529	Application Turf	Update
2776728876	Trimming shrubs	Update
2777133852	Trimming shrubs	Update
2777146366	Application Turf	Update
2783158792	Application Turf	Update
2783179618	Trimming shrubs	Update
2802539320	Application Turf	Update
2811046756	Application Turf	Update
2814554309	Application Turf	Update
2819908246	Application Turf	Update
2838284302	Application Turf	Update
2844476454	Application Turf	Update
2852723572	Application Turf	Update
2853915572	Mow Celebration	Update
2866827630	Trimming shrubs	Update
2868771929	Application Annuals	Update
2878824270	Application Turf	Update
2880757342	Check streetlights	Update
2882169579	Trimming shrubs	Update

Content Type	User	Created At
	Don Schroeder	02/June/2022 03:31:57 PM
	Don Schroeder	02/June/2022 03:35:35 PM
	Don Schroeder	06/June/2022 03:59:30 PM
	Don Schroeder	07/June/2022 03:39:08 PM
	Don Schroeder	07/June/2022 03:39:26 PM
	Don Schroeder	07/June/2022 03:42:36 PM
	Don Schroeder	08/June/2022 03:53:10 PM
	Don Schroeder	08/June/2022 03:58:51 PM
	Don Schroeder	13/June/2022 03:51:40 PM
	Don Schroeder	15/June/2022 06:24:02 AM
	Don Schroeder	15/June/2022 04:07:34 PM
	Don Schroeder	17/June/2022 06:18:46 AM
	Don Schroeder	22/June/2022 06:19:18 AM
	Don Schroeder	23/June/2022 06:20:56 AM
	Don Schroeder	24/June/2022 10:34:39 AM
	Paul Kemp	27/June/2022 12:18:41 PM
	Don Schroeder	30/June/2022 03:52:52 PM
	Don Schroeder	28/June/2022 11:52:33 AM
	Don Schroeder	30/June/2022 06:22:05 AM
	Don Schroeder	30/June/2022 02:24:24 PM
	Don Schroeder	01/July/2022 06:17:26 AM

Update Content	Likes Count
Hard cut	0
Hard cut	0
Earthmax	0
Hard cut	0
Hard cut	0
Earthmax	0
Weed Control	0
Hard cut	0
Weed Control	0
Weed Control	0
Weed Control	0
Weed Control	0
1836	0
Weed Control	0
Weed Control	0
Moises's crew cleaned up the messy storm drains after 2+ inches of rain over	0
Palermo to Canoe area	0
14-14-14.....Deadline	0
Weed Control	0
Replace bulb in uplight LaScala circle.	0
Trimming near sidewalks	0

Asset IDs	Post ID	Parent Post ID
	1534676107	
	1534683547	
	1539271856	
	1541456563	
	1541457104	
	1541463146	
	1543642058	
	1543652068	
	1550397733	
	1553429761	
	1554677485	
	1557346074	
	1563820360	
	1565968685	
	1568320850	
	1571678952	
	1578969735	
	1573854463	
	1577564032	
	1578681175	
	1579830886	

Landing Production

Upcoming Jobs							
Name	Leader	Start Date	people	Category	Actual	Team	Item ID
Peppermill north circle		2022-06-14	1	Other	0	0	2806459660
Glenwater Circle		2022-06-14	1	Other	0	0	2806461190
		2022-06-14			0	0	
Completed Jobs							
Name	Leader	Start Date	people	Category	Actual	Team	Item ID
Greenview Drive	Paul Kemp	2022-07-01	3	Trimming	3.4	10.2	2884941100
Street Sweepng	Paul Kemp	2022-06-30	1	Cleanup	8.9	8.9	2879476710
Hyatt Monument	Paul Kemp	2022-06-30	2	Trimming	6.64	13.28	2881411354
The Tides	Paul Kemp	2022-06-30	3	Trimming	17.12	51.36	2881413331
Waterside	Paul Kemp	2022-06-29	5	Trimming	6.73	33.65	2874196157
Bougainvillea	Paul Kemp	2022-06-29	1	Trimming	15.81	15.81	2874193510
Hyatt Monument	Paul Kemp	2022-06-29	4	Trimming	14.54	58.16	2879457931
Mowing	D. Kucera	2022-06-28	4	Mowing	3.43	13.72	2866966195
Bougainvillea	Paul Kemp	2022-06-28	2	Trimming	15.29	30.58	2867128094
Mowing	D. Kucera	2022-06-27	8	Mowing	11.83	94.64	2835072428
Waterside entry	Paul Kemp	2022-06-27	4		6.43	25.72	2862840416
Sanctuary medians	Paul Kemp	2022-06-24	4	Trimming	3.83	15.32	2852894873
Central Park	Paul Kemp	6/23/22 9:00 AM	4	Trimming	8.9	35.6	2844683308
Bay Cedar	Paul Kemp	2022-06-23	5	Trimming	8.93	44.65	2847189926
Asiatic Jasmine	Paul Kemp	2022-06-22	3		2	6	2841405696
Bay Cedar	Paul Kemp	2022-06-22	3	Planting	6.23	18.69	2842247738
Bay Cedar	Paul Kemp	2022-06-22	7	Trimming	9.44	66.08	2840896127
Asiatic Jasmine	Paul Kemp	2022-06-21	7	Trimming	2.33	16.31	2841396557

Landing Production

Mowing	D. Kucera	2022-06-20	7	Mowing	15.06	105.42	2829576477
Shrub Trimming	Paul Kemp	2022-06-16	1	Trimming	7.56	7.56	2818944842
Shrub trimming	D. Kucera	2022-06-15	6		1.57	9.42	2811267424
Street sweeping	D. Kucera	2022-06-15	1	Cleanup	9.5	9.5	2811026388
Twinberry tree blocking roadway	D. Kucera	2022-06-14	3	Other	2.17	6.51	2805526439
Mowing grass	D. Kucera	2022-06-13	8	Mowing	19.01	152.08	2799105137
Trim hardwoods	D. Kucera	2022-06-10	1	Trim Hardwoods	3.73	3.73	2791264548
Street sweeping	D. Kucera	2022-06-08	1	Cleanup	19	19	2780070002
Trim shrubs	D. Kucera	2022-06-08	8	Trimming	22.73	181.84	2779998374
Mowing	D. Kucera	2022-06-06	9	Mowing	19.08	171.72	2767931954
Clean shop/property	D. Kucera	2022-06-03	7	Cleanup	6.56	45.92	2759582273
Trim line of sight	D. Kucera	2022-06-02	4	Trimming	9.56	38.24	2753878600
Trim shrubs	D. Kucera	2022-06-02	5	Trimming	9.55	47.75	2753879649
Street sweeping	D. Kucera	2022-06-01	1	Cleanup	8.53	8.53	2748027257
Mow grass	D. Kucera	2022-05-31	4	Mowing	0.7	2.8	2741084538
Clean shop	D. Kucera	2022-05-31	5	Cleanup	0.7	3.5	2741078991
Mow grass	D. Kucera	2022-05-31	8	Mowing	18.45	147.6	2741273397
					325.24	1519.79	

Updates

Item ID	Item Name	User	Created At	Update Content
2767931954	Mowing	D. Kucera	08/June/2022 06:54:01 AM	On Monday and Tuesday the entire crew mowed the grass.
2779998374	Trim shrubs	D. Kucera	08/June/2022 11:13:49 AM	Is Ronald and Angelina's crew on Wednesday trimmed line of sight issues on Pelican landing Parkway in front of the guard gate to 41. They proceeded to trim around the Central Park fountain area.
2779998374	Trim shrubs	D. Kucera	09/June/2022 08:17:36 AM	On Thursday Ronald and Angelina's crew trimmed around the Canoe park area. They will move on to 41 South of Pelican nest entry.
2780070002	Street sweeping	D. Kucera	08/June/2022 11:14:24 AM	The street sweeper was at Pelican sound on Wednesday.
2780070002	Street sweeping	D. Kucera	09/June/2022 08:22:40 AM	Sweeping took place at Pelican landing on Thursday.
2799105137	Mowing grass	D. Kucera	13/June/2022 09:31:24 AM	On Monday the entire crew mowed the grass and Pelican landing.
2799105137	Mowing grass	D. Kucera	15/June/2022 06:19:27 AM	On Tuesday all the crew mowed the grass in Pelican Landing.
2811026388	Street sweeping	D. Kucera	15/June/2022 04:54:51 PM	On Wednesday the street sweeper was a Pelican sound.
2811267424	Shrub trimming	D. Kucera	15/June/2022 04:57:54 PM	On Wednesday Shrub hard cutting took place on 41 south.
2811267424	Shrub trimming	Paul Kemp	16/June/2022 06:31:29 AM	Continue trimming Silver thorn on 41 berm.
2818944842	Shrub Trimming	Paul Kemp	16/June/2022 12:58:04 PM	Bay Cedar
2829576477	Mowing	Paul Kemp	22/June/2022 06:48:51 AM	Monday the crews combined to mow Pelican's Nest and the Landing
2829576477	Mowing	Paul Kemp	22/June/2022 08:11:32 AM	Tuesday the balance of the Landing was completed along with

Updates

2840896127	Bay Cedar	Paul Kemp	23/June/2022 07:07:04 AM	Trimming Ficus at Bay Cedar bend toward the creek.
2841396557	Asiatic Jasmine	Paul Kemp	22/June/2022 08:13:44 AM	Started trimming Asiatic Jasmine in the Landing.
2841405696	Asiatic Jasmine	Paul Kemp	22/June/2022 08:15:02 AM	Continued trimming on Wednesday.
2844683308	Central Park	Paul Kemp	23/June/2022 07:08:02 AM	Anjelina's crew is trimming Asiatic Jasmine aand cleaning up at the Central Park.
2847189926	Bay Cedar	Paul Kemp	24/June/2022 09:44:11 AM	Trimming ficus on Bay Cedar buffer.
2852894873	Sanctuary medians	Paul Kemp	24/June/2022 07:03:52 AM	Trimming bougainvillea
2852894873	Sanctuary medians	Paul Kemp	24/June/2022 09:41:12 AM	Moving on to trim bougainvillea in Capri Circles and Goldcrest south monument.
2866966195	Mowing	Paul Kemp	28/June/2022 07:42:40 AM	Canoe park circle
2866966195	Mowing	Paul Kemp	30/June/2022 08:54:56 AM	Coconut Road
2879457931	Hyatt Monument	Paul Kemp	30/June/2022 08:57:29 AM	Trimming up the Ficus at the monument at Coconut & 41.
2879457931	Hyatt Monument	Paul Kemp	01/July/2022 01:46:46 PM	Will
2879476710	Street Sweepng	Paul Kemp	30/June/2022 08:56:38 AM	Pelican Marsh
2881413331	The Tides	Paul Kemp	01/July/2022 01:47:27 PM	Sides of Ficus are trimmed. Will return to trim the top.
2884941100	Greenview Drive	Paul Kemp	01/July/2022 07:17:57 AM	Trimming ferns along sidewalk

From: [Paul Kemp](#)
To: [Gianna Denofrio](#); [Cleo Adams](#)
Cc: [Doug Kucera](#)
Subject: Re: BAYSIDE/BAY CREEK CDDS - MONTHLY REPORT FOR AGENDA
Date: Tuesday, July 19, 2022 6:55:01 AM

Gianna,

Each Monday and Tuesday in June Mowing took place in both Pelican Landing and The Colony.

In the Landing week one on Wednesday Ronald and Angelina's crew trimmed line of sight issues on Pelican landing Parkway in front of the guard gate to 41. They proceeded to trim around the Central Park fountain area. On Thursday Ronald and Angelina's crew trimmed around the Canoe park area. They moved on to 41, south of Pelican's Nest entry. The street sweeper was at Pelican Sound on Wednesday. Sweeping took place at Pelican Landing on Thursday. In The Colony week one we hard cut shrubs.

Week two in the Landing shrub hard cutting took place on 41 south. On Wednesday the street sweeper was a Pelican Sound. Thursday we continued trimming Silver thorn on 41 berm. On Thursday and Friday we started on the border Ficus at Bay Cedar. In The Colony we pinched the Coleus and trimmed the shrubs along Via Veneto.

Week three the sweeper went to Pelican Sound. In The Landing one crew spent the week trimming Ficus at Bay Cedar bend toward the creek, while another crew started trimming Asiatic Jasmine all around The Landing. On Thursday Angelina's crew was trimming Asiatic Jasmine and cleaning up at the Central Park. Another third crew went around all of the annual beds and took care of the weeds. In The Colony annual beds were weeded and hand pruning took place at the Coconut Fountain and elsewhere, while another crew trimmed royal palms.

Week four the sweeper went to Pelican Sound. In the Landing we completed trimming the Ficus at the monument at 41 & Coconut and The Ficus at The Tides. Then we moved back to Bay Cedar to trim the border bushes. Another crew trimmed the fern along the sidewalk along Greenview Drive. In the Colony, trimming continued toward The Bay Club, while the Oleanders were trimmed and the Coconut Fountain was hand pruned.

Regards,
Paul Kemp
Irrigation Manager
Bayside/Baycreek CDD
pkemp@whhassociates.com

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

20B11

**BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT &
BAY CREEK COMMUNITY DEVELOPMENT DISTRICT**

BOARD OF SUPERVISORS FISCAL YEAR 2021/2022 JOINT MEETING SCHEDULE

LOCATION

Pelican Landing Community Center, 24501 Walden Center Drive, Bonita Springs, Florida 34134

DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 25, 2021	Regular Meeting	2:00 PM
December 6, 2021	Regular Meeting	2:00 PM
January 24, 2022	Regular Meeting	2:00 PM
February 28, 2022	Regular Meeting	2:00 PM
March 28, 2022	Regular Meeting	2:00 PM
April 25, 2022	Regular Meeting	2:00 PM
May 23, 2022	Regular Meeting	2:00 PM
June 27, 2022	Regular Meeting	2:00 PM
July 15, 2022	Budget Workshop	9:00 AM
July 25, 2022	Regular Meeting	2:00 PM
August 22, 2022	Public Hearing & Regular Meeting	2:00 PM
September 26, 2022	Regular Meeting	2:00 PM