

**BAYSIDE IMPROVEMENT
AND BAY CREEK**

**COMMUNITY DEVELOPMENT
DISTRICTS**

August 28, 2023

BOARD OF SUPERVISORS

**JOINT PUBLIC HEARING
AND JOINT REGULAR
MEETING AGENDA**

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

**AGENDA
LETTER**

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

August 21, 2023

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 Public Hearing and Joint Regular Meeting on August 28, 2023 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 meeting, via Zoom, at <https://us02web.zoom.us/j/84137772934>, Meeting ID: **841 3777 2934** or via conference call at **1-929-205-6099**, Meeting ID: **841 3777 2934**. The agenda is as follows:

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

BAY CREEK AUDIT

4. Presentation of Audited Financial Report for Fiscal Year Ended September 30, 2022, Prepared by Grau & Associates
5. Consideration of Resolution 2023-07, Hereby Accepting the Audited Financial Report for the Fiscal Year Ended September 30, 2022

BAYSIDE IMPROVEMENT AUDIT

6. Presentation of Audited Financial Report for Fiscal Year Ended September 30, 2022, Prepared by Grau & Associates
7. Consideration of Resolution 2023-05, Hereby Accepting the Audited Financial Report for the Fiscal Year Ended September 30, 2022

JOINT PUBLIC HEARING

8. Joint Public Hearing to Hear Comments and Objections on the Adoption of District's Final Budget for Fiscal Year 2023/2024, Pursuant to Florida Law
 - A. Proof/Affidavit of Publication
 - B. Consideration of Resolutions Relating to the Annual Appropriations and Adopting the Budget for the Fiscal Year Beginning October 1, 2023 and Ending September 30, 2024; Authorizing Budget Amendments; and Providing an Effective Date
 - I. Resolution 2023-08, *Bay Creek Community Development District*
 - II. Resolution 2023-06, *Bayside Improvement Community Development District*
 - C. Consideration of Resolutions Making a Determination of Benefit and Imposing Special Assessments for Fiscal Year 2023/2024; Providing for the Collection and Enforcement of Special Assessments; Certifying an Assessment Roll; Providing for Amendments to the Assessment Roll; Providing a Severability Clause; and Providing an Effective Date
 - I. Resolution 2023-09, *Bay Creek Community Development District*
 - II. Resolution 2023-07, *Bayside Improvement Community Development District*

JOINT BOARD ITEMS

9. Staff Report: District Engineer – *Barraco and Associates, Inc*
10. Waterway Inspection Report: August 2023 – *SOLitude Lake Management, LLC*
11. Committee Reports
 - A. PLCA Landscape Committee
 - B. Colony Landscape Committee
12. Presentation of Monthly Year-End Financial Forecast
13. Acceptance of Unaudited Financial Statements as of July 31, 2023
14. Approval of Minutes
 - A. July 21, 2023 Joint Budget Workshop
 - B. July 31, 2023 Joint Regular Meeting

15. Action/Agenda Items

16. Old Business

17. 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

II. NEXT MEETING DATE: September 25, 2023 at 2:00 PM

○ QUORUM CHECK: *BAYSIDE IMPROVEMENT CDD*

| | | | | | | | |
|--------|------------------|--------------------------|-----------|--------------------------|-------|--------------------------|----|
| SEAT 1 | KAREN MONTGOMERY | <input type="checkbox"/> | IN-PERSON | <input type="checkbox"/> | PHONE | <input type="checkbox"/> | NO |
| SEAT 2 | GAIL GRAVENHORST | <input type="checkbox"/> | IN-PERSON | <input type="checkbox"/> | PHONE | <input type="checkbox"/> | NO |
| SEAT 3 | WALTER MCCARTHY | <input type="checkbox"/> | IN-PERSON | <input type="checkbox"/> | PHONE | <input type="checkbox"/> | NO |
| SEAT 4 | BERNIE CRAMER | <input type="checkbox"/> | IN-PERSON | <input type="checkbox"/> | PHONE | <input type="checkbox"/> | NO |
| SEAT 5 | BILL NICHOLSON | <input type="checkbox"/> | IN-PERSON | <input type="checkbox"/> | PHONE | <input type="checkbox"/> | NO |

○ QUORUM CHECK: *BAY CREEK CDD*

| | | | | | | | |
|--------|----------------|--------------------------|-----------|--------------------------|-------|--------------------------|----|
| SEAT 1 | JERRY ADDISON | <input type="checkbox"/> | IN-PERSON | <input type="checkbox"/> | PHONE | <input type="checkbox"/> | NO |
| SEAT 2 | ROBERT TRAVERS | <input type="checkbox"/> | IN-PERSON | <input type="checkbox"/> | PHONE | <input type="checkbox"/> | NO |
| SEAT 3 | JIM JANEK | <input type="checkbox"/> | IN-PERSON | <input type="checkbox"/> | PHONE | <input type="checkbox"/> | NO |
| SEAT 4 | MARY MCVAY | <input type="checkbox"/> | IN-PERSON | <input type="checkbox"/> | PHONE | <input type="checkbox"/> | NO |
| SEAT 5 | GARY DURNEY | <input type="checkbox"/> | IN-PERSON | <input type="checkbox"/> | PHONE | <input type="checkbox"/> | NO |

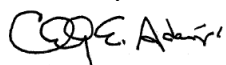
18. Supervisors' Requests

19. Public Comments: *Non-Agenda Items*

20. 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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**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2022**

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

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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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www.graucpa.com

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

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, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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, 2022, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

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 is the responsibility of management and, 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 Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c) but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2023, 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, 2023

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, 2022. 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, 2022 resulting in a net position balance of \$1,419,397.
- The change in the District's total net position in comparison with the prior fiscal year was \$(49,631), 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, 2022, the District's governmental funds reported combined ending fund balances of \$383,414, an increase of \$61,494 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 | |
| | 2022 | 2021 | 2022 | 2021 | 2022 | 2021 |
| Current and other assets | \$ 399,145 | \$ 329,189 | \$ 57,871 | \$ 19,583 | \$ 457,016 | \$ 348,772 |
| Capital assets, net of depreciation | 1,037,594 | 1,115,774 | 78,618 | 90,029 | 1,116,212 | 1,205,803 |
| Total assets | 1,436,739 | 1,444,963 | 136,489 | 109,612 | 1,573,228 | 1,554,575 |
| Current liabilities | 15,731 | 7,269 | 126,105 | 66,434 | 141,836 | 73,703 |
| Long-term liabilities | 11,995 | 11,844 | - | - | 11,995 | 11,844 |
| Total liabilities | 27,726 | 19,113 | 126,105 | 66,434 | 153,831 | 85,547 |
| Net position | | | | | | |
| Investment in capital assets | 1,037,594 | 1,115,774 | 78,618 | 90,029 | 1,116,212 | 1,205,803 |
| Unrestricted | 371,419 | 310,076 | (68,234) | (46,851) | 303,185 | 263,225 |
| Total net position | \$ 1,409,013 | \$ 1,425,850 | \$ 10,384 | \$ 43,178 | \$ 1,419,397 | \$ 1,469,028 |

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 | |
| | 2022 | 2021 | 2022 | 2021 | 2022 | 2021 |
| Revenues: | | | | | | |
| Program revenues | | | | | | |
| Charges for services | \$ 451,759 | \$ 435,171 | \$ 262,056 | \$ 209,542 | \$ 713,815 | \$ 644,713 |
| General revenues | | | | | | |
| Unrestricted investment earnings | 249 | 140 | 5 | 5 | 254 | 145 |
| Miscellaneous | 39,905 | 3,764 | - | - | 39,905 | 3,764 |
| Total revenues | 491,913 | 439,075 | 262,061 | 209,547 | 753,974 | 648,622 |
| Expenses: | | | | | | |
| General government | 47,682 | 53,401 | - | - | 47,682 | 53,401 |
| Physical environment | 461,068 | 467,457 | - | - | 461,068 | 467,457 |
| Irrigation services | - | - | 294,855 | 287,503 | 294,855 | 287,503 |
| Total expenses | 508,750 | 520,858 | 294,855 | 287,503 | 803,605 | 808,361 |
| Change in net position | (16,837) | (81,783) | (32,794) | (77,956) | (49,631) | (159,739) |
| Net position - beginning | 1,425,850 | 1,507,633 | 43,178 | 121,134 | 1,469,028 | 1,628,767 |
| Net position - ending | \$ 1,409,013 | \$ 1,425,850 | \$ 10,384 | \$ 43,178 | \$ 1,419,397 | \$ 1,469,028 |

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, 2022 was \$508,750. 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 and miscellaneous 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. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2022.

CAPITAL ASSETS

At September 30, 2022, the District had \$4,649,196 invested in capital assets for the governmental activities. In the government-wide financial statements depreciation of \$3,611,602 has been taken, which resulted in a net book value of \$1,037,594. The District's business-type activities reported net capital assets of \$78,618. 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, 2022**

| | Governmental Activities | Business-type Activities | Total |
|---------------------------------------|----------------------------|-----------------------------|---------------------|
| ASSETS | | | |
| Cash | \$ 386,750 | \$ 42,415 | \$ 429,165 |
| Assessments receivable | 332 | - | 332 |
| Accounts receivable | - | 1,155 | 1,155 |
| Due from other government | 13,796 | | 13,796 |
| Deposits | 344 | 35 | 379 |
| Internal balances | (2,077) | 2,077 | - |
| Restricted assets: | | | |
| Cash | - | 12,189 | 12,189 |
| Capital assets: | | | |
| Nondepreciable | 584,720 | - | 584,720 |
| Depreciable, net | 452,874 | 78,618 | 531,492 |
| Total assets | <u>1,436,739</u> | <u>136,489</u> | <u>1,573,228</u> |
| LIABILITIES | | | |
| Accounts payable and accrued expenses | 15,456 | 26,390 | 41,846 |
| Customer deposits payable | - | 12,189 | 12,189 |
| Due to other government | 275 | 87,526 | 87,801 |
| Non-current liabilities: | | | |
| Due in more than one year | 11,995 | - | 11,995 |
| Total liabilities | <u>27,726</u> | <u>126,105</u> | <u>153,831</u> |
| NET POSITION | | | |
| Investment in capital assets | 1,037,594 | 78,618 | 1,116,212 |
| Unrestricted | 371,419 | (68,234) | 303,185 |
| Total net position | <u>\$ 1,409,013</u> | <u>\$ 10,384</u> | <u>\$ 1,419,397</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, 2022**

| <u>Functions/Programs</u> | <u>Program Revenues</u> | | <u>Net (Expense) Revenue and Changes in Net Position</u> | | <u>Total</u> |
|----------------------------------|-------------------------|---------------------------------|--|-------------------------------------|---------------------|
| | <u>Expenses</u> | <u>Charges for Services</u> | <u>Governmental Activities</u> | <u>Business-type Activities</u> | |
| Primary government: | | | | | |
| Governmental activities: | | | | | |
| General government | \$ 47,682 | \$ 47,682 | \$ - | \$ - | \$ - |
| Physical environment | 461,068 | 404,077 | (56,991) | - | (56,991) |
| Total governmental activities | <u>508,750</u> | <u>451,759</u> | <u>(56,991)</u> | <u>-</u> | <u>(56,991)</u> |
| Business-type activities: | | | | | |
| Irrigation services | 294,855 | 262,056 | - | (32,799) | (32,799) |
| Total business-type activities | <u>294,855</u> | <u>262,056</u> | <u>-</u> | <u>(32,799)</u> | <u>(32,799)</u> |
| General revenues: | | | | | |
| Unrestricted investment earnings | | | 249 | 5 | 254 |
| Miscellaneous | | | 39,905 | - | 39,905 |
| Total general revenues | | | <u>40,154</u> | <u>5</u> | <u>40,159</u> |
| Change in net position | | | <u>(16,837)</u> | <u>(32,794)</u> | <u>(49,631)</u> |
| Net position - beginning | | | <u>1,425,850</u> | <u>43,178</u> | <u>1,469,028</u> |
| Net position - ending | | | <u>\$ 1,409,013</u> | <u>\$ 10,384</u> | <u>\$ 1,419,397</u> |

See notes to the financial statements

**BAY CREEK COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022**

| | Major Funds General | Total Governmental Funds |
|---------------------------------------|------------------------|--------------------------------|
| ASSETS | | |
| Cash | 386,750 | \$ 386,750 |
| Assessments receivable | 332 | 332 |
| Due from other governments | 13,796 | 13,796 |
| Deposits | 344 | 344 |
| Total assets | \$ 401,222 | \$ 401,222 |
| LIABILITIES | | |
| Accounts payable and accrued expenses | \$ 15,456 | \$ 15,456 |
| Due to other funds | 2,077 | 2,077 |
| Due to other governments | 275 | 275 |
| Total liabilities | 17,808 | 17,808 |
| FUND BALANCES | | |
| Nonspendable: | | |
| Deposits | 344 | 344 |
| Unassigned | 383,070 | 383,070 |
| Total fund balances | 383,414 | 383,414 |
| Total liabilities and fund balances | \$ 401,222 | \$ 401,222 |

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, 2022**

| | | |
|--|--|------------|
| Total fund balances - governmental funds | | \$ 383,414 |
|--|--|------------|

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 | 4,649,196 | | |
| Accumulated depreciation | <u>(3,611,602)</u> | 1,037,594 | |

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>(11,995)</u> |
|----------------------|--|--|-----------------|

| | | | |
|---|--|--|---------------------|
| Net position of governmental activities | | | <u>\$ 1,409,013</u> |
|---|--|--|---------------------|

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, 2022**

| | Major Funds General | Total Governmental Funds |
|--|------------------------|--------------------------------|
| REVENUES | | |
| Assessments | \$ 451,759 | \$ 451,759 |
| Interest income | 249 | 249 |
| Miscellaneous | 39,905 | 39,905 |
| Total revenues | 491,913 | 491,913 |
| EXPENDITURES | | |
| Current: | | |
| General government | 47,682 | 47,682 |
| Physical environment | 374,604 | 374,604 |
| Capital outlay | 8,133 | 8,133 |
| Total expenditures | 430,419 | 430,419 |
| Excess (deficiency) of revenues over (under) expenditures | 61,494 | 61,494 |
| Fund balances - beginning | 321,920 | 321,920 |
| Fund balances - ending | \$ 383,414 | \$ 383,414 |

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, 2022**

| | | |
|---|----|------------------------|
| Net change in fund balances - total governmental funds | \$ | 61,494 |
| 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. | | 8,133 |
| 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. | | (151) |
| 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><u>(16,837)</u></u> |

See notes to the financial statements

**BAY CREEK COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF NET POSITION - PROPRIETARY FUND
SEPTEMBER 30, 2022**

| | <u>Business-type Activities - Irrigation Fund</u> |
|---|---|
| ASSETS | |
| Current assets: | |
| Cash and equivalents | \$ 42,415 |
| Due from other funds | 2,077 |
| Accounts receivable | 1,155 |
| Restricted cash: | |
| Customer deposits | 12,189 |
| Deposits | 35 |
| Total current assets | <u>57,871</u> |
| Noncurrent assets: | |
| Capital assets: | |
| Infrastructure | 621,521 |
| Less accumulated depreciation | <u>(542,903)</u> |
| Total capital assets, net of depreciation | <u>78,618</u> |
| Total noncurrent assets | <u>78,618</u> |
| Total assets | <u>136,489</u> |
| LIABILITIES | |
| Current liabilities: | |
| Accounts payable and accrued expenses | 26,390 |
| Due to other governments | 87,526 |
| Customer deposits- payable from restricted assets | <u>12,189</u> |
| Total current liabilities | <u>126,105</u> |
| Total liabilities | <u>126,105</u> |
| NET POSITION | |
| Investment in capital assets | 78,618 |
| Unrestricted | <u>(68,234)</u> |
| | <u>\$ 10,384</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, 2022**

| | Business-type Activities - Irrigation Fund |
|--|--|
| Operating revenues: | |
| Charges for services: | |
| Irrigation revenues | \$ 178,292 |
| Assessments | <u>83,764</u> |
| Total operating revenues | <u>262,056</u> |
| Operating expenses: | |
| Irrigation services | 223,872 |
| Administrative and other | 53,322 |
| Depreciation | <u>17,661</u> |
| Total operating expenses | <u>294,855</u> |
| Operating income (loss) | <u>(32,799)</u> |
| Nonoperating revenues (expenses): | |
| Interest income | <u>5</u> |
| Total nonoperating revenues (expenses) | <u>5</u> |
| Change in net position | (32,794) |
| Total net position - beginning | <u>43,178</u> |
| Total net position - ending | <u>\$ 10,384</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, 2022**

| | |
|---|--------------------------|
| CASH FLOW FROM OPERATING ACTIVITIES | |
| Receipts from customers and users | \$ 260,905 |
| Payments for goods and services | <u>(266,989)</u> |
| Net cash provided (used) by operating activities | <u>(6,084)</u> |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | |
| Due to other governments | 49,466 |
| Due to other funds | (27) |
| Due from other funds | <u>(2,077)</u> |
| Net cash provided (used) by non-capital financing activities | <u>47,362</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | |
| Purchase of capital assets | <u>(6,250)</u> |
| Net cash provided (used) by capital and related financing activities | <u>(6,250)</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 | 35,033 |
| Cash and cash equivalents - October 1 | <u>19,571</u> |
| Cash and cash equivalents - September 30 | <u><u>\$ 54,604</u></u> |
| RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES | |
| Operating income (loss) | \$ (32,799) |
| Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities: | |
| Depreciation | 17,661 |
| (Increase)/Decrease in: | |
| Accounts receivable | (1,151) |
| Increase/(Decrease) in: | |
| Accounts payable | <u>10,205</u> |
| Total adjustments | <u>26,715</u> |
| Net cash provided (used) by operating activities | <u><u>\$ (6,084)</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, 2022 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 | 178,814 | 8,133 | - | 186,947 |
| Building and improvements | 1,569,076 | - | - | 1,569,076 |
| Infrastructure | 2,308,453 | - | - | 2,308,453 |
| Total capital assets, being depreciated | 4,056,343 | 8,133 | - | 4,064,476 |
| Less accumulated depreciation for: | | | | |
| Furniture, fixtures and equipment | 126,688 | 9,693 | - | 136,381 |
| Building and improvements | 1,425,655 | 5,122 | - | 1,430,777 |
| Infrastructure | 1,972,946 | 71,498 | - | 2,044,444 |
| Total accumulated depreciation | 3,525,289 | 86,313 | - | 3,611,602 |
| Total capital assets, being depreciated, net | 531,054 | (78,180) | - | 452,874 |
| Governmental activities capital assets, net | \$ 1,115,774 | \$ (78,180) | \$ - | \$ 1,037,594 |
| <u>Business type activities</u> | | | | |
| Capital assets, being depreciated | | | | |
| Irrigation system | \$ 615,271 | \$ 6,250 | \$ - | \$ 621,521 |
| Total capital assets, being depreciated | 615,271 | 6,250 | - | 621,521 |
| Less accumulated depreciation for: | | | | |
| Irrigation system | 525,242 | 17,661 | - | 542,903 |
| Total accumulated depreciation | 525,242 | 17,661 | - | 542,903 |
| Total capital assets, being depreciated, net | 90,029 | (11,411) | - | 78,618 |
| Business type activities capital assets, net | \$ 90,029 | \$ (11,411) | \$ - | \$ 78,618 |

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, 2022 were as follows:

| | Beginning Balance | Additions | Reductions | Ending Balance | Due Within One Year |
|--------------------------------|----------------------|-----------|------------|-------------------|------------------------|
| <u>Governmental activities</u> | | | | | |
| Bonds payable: | | | | | |
| Compensated absences | \$ 11,844 | \$ 151 | \$ - | \$ 11,995 | \$ - |
| Total | \$ 11,844 | \$ 151 | \$ - | \$ 11,995 | \$ - |

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, 2022, 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 2022 was \$191,116. The wages subjected to pension contributions were \$46,812 and the total pension contribution from the District was \$5,036 for the fiscal year ended September 30, 2022.

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, 2022, Bay Creek received assessments of \$35,443 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, 2022**

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget - Positive (Negative) |
|--|------------------|----------------|-------------------|---|
| | Original | Final | | |
| REVENUES | | | | |
| Assessments | \$ 450,873 | \$ 438,682 | \$ 451,759 | \$ 13,077 |
| Interest income | 291 | 291 | 249 | (42) |
| Miscellaneous | 1,928 | 1,928 | 39,905 | 37,977 |
| Total revenues | <u>453,092</u> | <u>440,901</u> | <u>491,913</u> | <u>51,012</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | 52,598 | 50,888 | 47,682 | 3,206 |
| Physical environment | 390,117 | 330,597 | 374,604 | (44,007) |
| Capital outlay | 10,373 | 59,416 | 8,133 | 51,283 |
| Total expenditures | <u>453,088</u> | <u>440,901</u> | <u>430,419</u> | <u>10,482</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>\$ 4</u> | <u>\$ -</u> | 61,494 | <u>\$ 61,494</u> |
| Fund balance - beginning | | | <u>321,920</u> | |
| Fund balance - ending | | | <u>\$ 383,414</u> | |

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. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2022.

**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 9/30/2022 | 5 |
| Number of independent contractors compensated in September 2022 | 13 |
| Employee compensation for FYE 9/30/2022 (paid/accrued) | \$12,380 |
| Independent contractor compensation for FYE 9/30/2022 | \$222,842 |
| 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 9/30/2022 | Not applicable |
| Ad valorem taxes collected FYE 9/30/2022 | Not applicable |
| Outstanding Bonds: | Not applicable |
| | |
| Non ad valorem special assessments; | |
| Special assessment rate FYE 9/30/2022 | Operations and maintenance - \$246.93-\$1,274.20 Debt service - N/A |
| Special assessments collected FYE 9/30/2022 | \$451,759 |
| 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, 2022, 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, 2023.

Report on 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.

Report on 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, 2023



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, 2022. 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, 2022.

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, 2023



**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, 2022, and have issued our report thereon dated June 28, 2023.

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, 2023, 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, 2023

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, 2021.

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, 2022.

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, 2022.

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, 2022. 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**

5

RESOLUTION 2023-07

**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, 2022**

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 2022;

**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 2022 heretofore submitted to the Board is hereby accepted for Fiscal Year 2022, for the period ending September 30, 2022; and
2. A verified copy of said Audited Financial Report for Fiscal Year 2022 shall be attached hereto as an exhibit to this Resolution in the District's "Official Record of Proceedings".

PASSED AND ADOPTED this 28th day of August, 2023.

ATTEST:

**BAY CREEK COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

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

6

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2022**

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

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

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, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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, 2022, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

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 is the responsibility of management and, 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 Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c) but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2023, 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, 2023

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, 2022. 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, 2022 resulting in a net position balance of \$6,181,417.
- The change in the District's total net position in comparison with the prior fiscal year was (\$65,485), 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, 2022, the District's governmental funds reported combined ending fund balances of \$991,636, an increase of \$123,492 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 | |
| | 2022 | 2021 | 2022 | 2021 | 2022 | 2021 |
| Current and other assets | \$ 1,100,498 | \$ 929,503 | \$ 934,031 | \$ 1,084,050 | \$ 2,034,529 | \$ 2,013,553 |
| Capital assets, net of depreciation | 3,954,377 | 4,294,928 | 428,427 | 132,304 | 4,382,804 | 4,427,232 |
| Total assets | 5,054,875 | 5,224,431 | 1,362,458 | 1,216,354 | 6,417,333 | 6,440,785 |
| Current liabilities | 108,862 | 61,359 | 75,449 | 81,566 | 184,311 | 142,925 |
| Long-term liabilities | 51,605 | 50,958 | - | - | 51,605 | 50,958 |
| Total liabilities | 160,467 | 112,317 | 75,449 | 81,566 | 235,916 | 193,883 |
| Net position | | | | | | |
| Investment in capital assets | 3,954,377 | 4,294,928 | 428,427 | 132,304 | 4,382,804 | 4,427,232 |
| Unrestricted | 940,031 | 817,186 | 858,582 | 1,002,484 | 1,798,613 | 1,819,670 |
| Total net position | \$ 4,894,408 | \$ 5,112,114 | \$ 1,287,009 | \$ 1,134,788 | \$ 6,181,417 | \$ 6,246,902 |

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 | |
| | 2022 | 2021 | 2022 | 2021 | 2022 | 2021 |
| Revenues: | | | | | | |
| Program revenues | | | | | | |
| Charges for services | \$ 2,590,433 | \$ 2,507,369 | \$ 617,406 | \$ 456,101 | \$ 3,207,839 | \$ 2,963,470 |
| General revenues | | | | | | |
| Unrestricted investment earnings | 211 | 222 | 118 | 27 | 329 | 249 |
| Miscellaneous | 29,608 | 21,022 | - | - | 29,608 | 21,022 |
| Total revenues | 2,620,252 | 2,528,613 | 617,524 | 456,128 | 3,237,776 | 2,984,741 |
| Expenses: | | | | | | |
| General government | 182,656 | 206,154 | - | - | 182,656 | 206,154 |
| Physical environment | 2,655,302 | 2,554,147 | - | - | 2,655,302 | 2,554,147 |
| Irrigation services | - | - | 465,303 | 476,997 | 465,303 | 476,997 |
| Total expenses | 2,837,958 | 2,760,301 | 465,303 | 476,997 | 3,303,261 | 3,237,298 |
| Change in net position | (217,706) | (231,688) | 152,221 | (20,869) | (65,485) | (252,557) |
| Net position - beginning | 5,112,114 | 5,343,802 | 1,134,788 | 1,155,657 | 6,246,902 | 6,499,459 |
| Net position - ending | \$ 4,894,408 | \$ 5,112,114 | \$ 1,287,009 | \$ 1,134,788 | \$ 6,181,417 | \$ 6,246,902 |

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, 2022 was \$2,837,958. The costs of the District's activities were primarily funded by program revenues. In total, expenses increased in the current fiscal year mainly as a result of an increase 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. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2022.

CAPITAL ASSETS

At September 30, 2022, the District had \$13,309,640 invested in capital assets for the governmental activities. In the government-wide financial statements depreciation of \$9,355,263, has been taken, which resulted in a net book value of \$3,954,377. The District's business-type activities reported net capital assets of \$428,427. 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, 2022**

| | Governmental Activities | Business-type Activities | Total |
|---------------------------------------|----------------------------|-----------------------------|---------------------|
| ASSETS | | | |
| Cash | \$ 1,097,921 | \$ 796,763 | \$ 1,894,684 |
| Assessments receivable | 1,289 | 20 | 1,309 |
| Due from other governments | - | 88,299 | 88,299 |
| Prepaid items and deposits | 2,273 | 104 | 2,377 |
| Internal balances | (985) | 985 | - |
| Restricted assets: | | | |
| Cash | - | 47,860 | 47,860 |
| Capital assets: | | | |
| Nondepreciable | 889,046 | - | 889,046 |
| Depreciable, net | 3,065,331 | 428,427 | 3,493,758 |
| Total assets | <u>5,054,875</u> | <u>1,362,458</u> | <u>6,417,333</u> |
| LIABILITIES | | | |
| Accounts payable and accrued expenses | 104,568 | 27,589 | 132,157 |
| Due to other government | 4,294 | - | 4,294 |
| Customer deposits payable | - | 47,860 | 47,860 |
| Non-current liabilities: | | | |
| Due in more than one year | 51,605 | - | 51,605 |
| Total liabilities | <u>160,467</u> | <u>75,449</u> | <u>235,916</u> |
| NET POSITION | | | |
| Investment in capital assets | 3,954,377 | 428,427 | 4,382,804 |
| Unrestricted | 940,031 | 858,582 | 1,798,613 |
| Total net position | <u>\$ 4,894,408</u> | <u>\$ 1,287,009</u> | <u>\$ 6,181,417</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, 2022**

| <u>Functions/Programs</u> | | | <u>Program</u> | <u>Net (Expense) Revenue and</u> | |
|----------------------------------|------------------|--------------------|---------------------|----------------------------------|---------------------|
| | <u>Expenses</u> | <u>Charges for</u> | <u>Revenues</u> | <u>Governmental</u> | <u>Business-</u> |
| | | <u>Services</u> | | <u>Activities</u> | <u>type</u> |
| | | | | | <u>Total</u> |
| Primary government: | | | | | |
| Governmental activities: | | | | | |
| General government | \$ 182,656 | \$ 182,656 | \$ - | \$ - | \$ - |
| Physical environment | 2,655,302 | 2,407,777 | (247,525) | - | (247,525) |
| Total governmental activities | <u>2,837,958</u> | <u>2,590,433</u> | <u>(247,525)</u> | <u>-</u> | <u>(247,525)</u> |
| Business-type activities: | | | | | |
| Irrigation services | 465,303 | 617,406 | - | 152,103 | 152,103 |
| Total business-type activities | <u>465,303</u> | <u>617,406</u> | <u>-</u> | <u>152,103</u> | <u>152,103</u> |
| General revenues: | | | | | |
| Unrestricted investment earnings | | | 211 | 118 | 329 |
| Miscellaneous | | | 29,608 | - | 29,608 |
| Total general revenues | | | <u>29,819</u> | <u>118</u> | <u>29,937</u> |
| Change in net position | | | <u>(217,706)</u> | <u>152,221</u> | <u>(65,485)</u> |
| Net position - beginning | | | <u>5,112,114</u> | <u>1,134,788</u> | <u>6,246,902</u> |
| Net position - ending | | | <u>\$ 4,894,408</u> | <u>\$ 1,287,009</u> | <u>\$ 6,181,417</u> |

See notes to the financial statements

**BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022**

| | Major Fund General | Total Governmental Funds |
|---------------------------------------|-----------------------|--------------------------------|
| ASSETS | | |
| Cash | 1,097,921 | \$ 1,097,921 |
| Assessments receivable | 1,289 | 1,289 |
| Prepays | 130 | 130 |
| Deposits | 2,143 | 2,143 |
| Total assets | \$ 1,101,483 | \$ 1,101,483 |
| LIABILITIES | | |
| Accounts payable and accrued expenses | \$ 104,568 | \$ 104,568 |
| Due to other governments | 4,294 | 4,294 |
| Due to other funds | 985 | 985 |
| Total liabilities | 109,847 | 109,847 |
| FUND BALANCES | | |
| Nonspendable: | | |
| Deposits and prepaids | 2,273 | 2,273 |
| Unassigned | 989,363 | 989,363 |
| Total fund balances | 991,636 | 991,636 |
| Total liabilities and fund balances | \$ 1,101,483 | \$ 1,101,483 |

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, 2022**

Total fund balances - governmental funds \$ 991,636

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 | 13,309,640 | |
| Accumulated depreciation | <u>(9,355,263)</u> | 3,954,377 |

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>(51,605)</u> |
|----------------------|--|-----------------|

| | | |
|---|--|----------------------------|
| Net position of governmental activities | | <u><u>\$ 4,894,408</u></u> |
|---|--|----------------------------|

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, 2022**

| | <u>Major Funds</u> | <u>Total</u> |
|--|--------------------|---------------------|
| | <u>General</u> | <u>Governmental</u> |
| | | <u>Funds</u> |
| REVENUES | | |
| Assessments | \$ 2,590,433 | \$ 2,590,433 |
| Interest income | 211 | 211 |
| Miscellaneous | 29,608 | 29,608 |
| Total revenues | <u>2,620,252</u> | <u>2,620,252</u> |
| EXPENDITURES | | |
| Current: | | |
| General government | 182,656 | 182,656 |
| Physical environment | 2,279,114 | 2,279,114 |
| Capital outlay | 34,990 | 34,990 |
| Total expenditures | <u>2,496,760</u> | <u>2,496,760</u> |
| Excess (deficiency) of revenues over (under) expenditures | 123,492 | 123,492 |
| Fund balances - beginning | <u>868,144</u> | <u>868,144</u> |
| Fund balances - ending | <u>\$ 991,636</u> | <u>\$ 991,636</u> |

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, 2022**

| | | |
|--|----|-------------------------|
| Net change in fund balances - total governmental funds | \$ | 123,492 |
| 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. | | 34,990 |
| 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. | | (647) |
| 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><u>(217,706)</u></u> |

See notes to the financial statements

**BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF NET POSITION - PROPRIETARY FUND
SEPTEMBER 30, 2022**

ASSETS

Current assets:

| | |
|----------------------------|------------|
| Cash and equivalents | \$ 796,763 |
| Due from other governments | 88,299 |
| Assessments receivable | 20 |
| Due from other funds | 985 |
| Restricted cash: | |
| Customer deposits | 47,860 |
| Prepaid items and deposits | 104 |
| Total current assets | 934,031 |

Noncurrent assets:

Capital assets:

| | |
|---|-------------|
| Infrastructure | 1,968,959 |
| Less accumulated depreciation | (1,540,532) |
| Total capital assets, net of depreciation | 428,427 |
| Total noncurrent assets | 428,427 |
| Total assets | 1,362,458 |

LIABILITIES

Current liabilities:

| | |
|---|--------|
| Accounts payable and accrued expenses | 27,589 |
| Customer deposits- payable from restricted assets | 47,860 |
| Total current liabilities | 75,449 |
| Total liabilities | 75,449 |

NET POSITION

| | |
|------------------------------|--------------|
| Investment in capital assets | 428,427 |
| Unrestricted | 858,582 |
| | \$ 1,287,009 |

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, 2022**

| | | |
|--|----|-------------------------|
| Operating revenues: | | |
| Charges for services: | | |
| Irrigation revenues | \$ | 366,164 |
| Assessments | | 251,242 |
| Total operating revenues | | <u>617,406</u> |
| Operating expenses: | | |
| Irrigation services | | 311,586 |
| Administrative and other | | 138,796 |
| Depreciation | | 14,921 |
| Total operating expenses | | <u>465,303</u> |
| Operating income | | <u>152,103</u> |
| Nonoperating revenues (expenses): | | |
| Interest income | | <u>118</u> |
| Total nonoperating revenues (expenses) | | <u>118</u> |
| Change in net position | | 152,221 |
| Total net position - beginning | | <u>1,134,788</u> |
| Total net position - ending | \$ | <u><u>1,287,009</u></u> |

See notes to the financial statements

**BAYSIDE IMPROVEMENT COMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF CASH FLOWS - PROPRIETARY FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

| | |
|---|-------------------|
| CASH FLOW FROM OPERATING ACTIVITIES | |
| Receipts from customers and users | \$ 568,190 |
| Payments for goods and services | <u>(456,569)</u> |
| Net cash provided (used) by operating activities | <u>111,621</u> |
| | |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | |
| Due from other funds | <u>(797)</u> |
| Net cash provided (used) by non-capital financing activities | <u>(797)</u> |
| | |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | |
| Purchase of capital assets | <u>(311,044)</u> |
| Net cash provided (used) by capital and related financing activities | <u>(311,044)</u> |
| | |
| CASH FLOWS FROM INVESTING ACTIVITIES | |
| Interest income | <u>118</u> |
| Net cash provided (used) by investing activities | <u>118</u> |
| | |
| Net increase (decrease) in cash and cash equivalents | (200,102) |
| | |
| Cash and cash equivalents - October 1 | <u>1,044,725</u> |
| Cash and cash equivalents - September 30 | <u>\$ 844,623</u> |
| | |
| RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES | |
| Operating income (loss) | \$ 152,103 |
| Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities: | |
| Depreciation | 14,921 |
| (Increase)/Decrease in: | |
| Assessments receivable | 770 |
| Due from other governments | (50,056) |
| Increase/(Decrease) in: | |
| Accounts payable | (6,187) |
| Customer deposits | 70 |
| Total adjustments | <u>(40,482)</u> |
| Net cash provided (used) by operating activities | <u>\$ 111,621</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 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, 2022 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 | 956,468 | 34,990 | - | 991,458 |
| Building and improvements | 4,979,463 | - | - | 4,979,463 |
| Infrastructure | 6,449,673 | - | - | 6,449,673 |
| Total capital assets, being depreciated | 12,385,604 | 34,990 | - | 12,420,594 |
| Less accumulated depreciation for: | | | | |
| Furniture, fixtures and equipment | 824,846 | 46,081 | - | 870,927 |
| Building and improvements | 3,478,417 | 114,994 | - | 3,593,411 |
| Infrastructure | 4,676,459 | 214,466 | - | 4,890,925 |
| Total accumulated depreciation | 8,979,722 | 375,541 | - | 9,355,263 |
| Total capital assets, being depreciated, net | 3,405,882 | (340,551) | - | 3,065,331 |
| Governmental activities capital assets, net | \$ 4,294,928 | \$ (340,551) | \$ - | \$ 3,954,377 |

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 | \$ 311,046 | \$ - | \$ 1,968,959 |
| Total capital assets, being depreciated | 1,657,913 | 311,046 | - | 1,968,959 |
| Less accumulated depreciation for: | | | | |
| Irrigation system | 1,525,609 | 14,923 | - | 1,540,532 |
| Total accumulated depreciation | 1,525,609 | 14,923 | - | 1,540,532 |
| Total capital assets, being depreciated, net | 132,304 | 296,123 | - | 428,427 |
| Business type activities capital assets, net | \$ 132,304 | \$ 296,123 | \$ - | \$ 428,427 |

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, 2022 were as follows:

| | Beginning Balance | Additions | Reductions | Ending Balance | Due Within One Year |
|--------------------------------|----------------------|-----------|------------|-------------------|------------------------|
| <u>Governmental activities</u> | | | | | |
| Compensated absences | \$ 50,958 | \$ 647 | | \$ 51,605 | \$ - |
| Total | \$ 50,958 | \$ 647 | \$ - | \$ 51,605 | \$ - |

NOTE 7 – PENSION PLANS

The District and Bay Creek Community Development District 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, 2022, 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 2022 was \$1,024,932. The wages subjected to pension contributions were \$251,493 and the total pension contribution from the District was \$25,038 for the fiscal year ended September 30, 2022.

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, 2022, Bay Creek received assessments of \$35,443 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, 2022**

| | Budgeted Amounts | Actual | Variance with Final Budget - Positive (Negative) |
|--|------------------|--------------|---|
| | Original and | Amounts | |
| REVENUES | | | |
| Assessments | \$ 2,581,606 | \$ 2,590,433 | \$ 8,827 |
| Interest income | 3,711 | 211 | (3,500) |
| Miscellaneous | 8,072 | 29,608 | 21,536 |
| Total revenues | 2,593,389 | 2,620,252 | 26,863 |
| EXPENDITURES | | | |
| Current: | | | |
| General government | 164,374 | 182,656 | (18,282) |
| Physical environment | 2,401,350 | 2,279,114 | 122,236 |
| Capital outlay | 27,704 | 34,990 | (7,286) |
| Total expenditures | 2,593,428 | 2,496,760 | 96,668 |
| Excess (deficiency) of revenues over (under) expenditures | \$ (39) | 123,492 | \$ 123,531 |
| Fund balance - beginning | | 868,144 | |
| Fund balance - ending | | \$ 991,636 | |

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. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2022.

**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 9/30/2022 | 5 |
| Number of independent contractors compensated in September 2022 | 13 |
| Employee compensation for FYE 9/30/2022 (paid/accrued) | \$12,380 |
| Independent contractor compensation for FYE 9/30/2022 | \$45,493 |
| 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 9/30/2022 | Not applicable |
| Ad valorem taxes collected FYE 9/30/2022 | Not applicable |
| Outstanding Bonds: | Not applicable |
| Non ad valorem special assessments; | |
| Special assessment rate FYE 9/30/2022 | Operations and maintenance - \$670.78-\$36,460.31 Debt service - N/A |
| Special assessments collected FYE 9/30/2022 | \$2,841,675 |
| Outstanding Bonds: | Not applicable |



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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www.graucpa.com

**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, 2022, 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, 2023.

Report on 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.

Report on 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, 2023



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
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, 2022. 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, 2022.

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, 2023



**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, 2022, and have issued our report thereon dated June 28, 2023.

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, 2023, 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, 2023

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, 2021.

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, 2022, except as noted above.

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, 2022, except as noted above.

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, 2022. 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**

7

RESOLUTION 2023-05

**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, 2022**

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 2022;

**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 2022 heretofore submitted to the Board is hereby accepted for Fiscal Year 2022, for the period ending September 30, 2022; and

2. A verified copy of said Audited Financial Report for Fiscal Year 2022 shall be attached hereto as an exhibit to this Resolution in the District's "Official Record of Proceedings".

PASSED AND ADOPTED this 28th day of August, 2023.

ATTEST:

**BAYSIDE IMPROVEMENT COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

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

8A

News-Press.

Public Notice

Originally published at news-press.com on 08/10/2023

BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT & BAY CREEK COMMUNITY DEVELOPMENT DISTRICT NOTICE OF JOINT PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2023/2024 BUDGET(S); AND NOTICE OF JOINT REGULAR BOARD OF SUPERVISORS' MEETING The Boards of Supervisors (Boards) for the Bayside Improvement Community Development District and Bay Creek Community Development District (Districts) will hold a joint public hearing on August 28, 2023 at 2:00 p.m., at Pelican Landing Community Association, 24501 Walden Center Drive, Bonita Springs, Florida 34134 for the purpose of hearing comments and objections on the adoption of the proposed joint budget(s) (Proposed Budget) of the District for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (Fiscal Year 2023/2024). A joint regular board meeting of the Districts will also be held at that time where the Boards may consider any other business that may properly come before each. A copy of the agenda and Proposed Budget may be obtained at the offices of the District Manager, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010 (District Manager's Office), during normal business hours, on the Districts' website, <http://pelicanlandgcds.net/>. The joint public hearing and joint meeting are open to the public and will be conducted in accordance with the provisions of Florida law. The joint public hearing and joint meeting may be continued to a date, time, and place to be specified on the record at the hearing or meeting. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations at this hearing and meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the hearing and meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office. Each person who decides to appeal any decision made by the Boards with respect to any matter considered at the joint public hearing or joint meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

District Manager AD # 5786793 8/10, 8/17/2023

News-Press.

Public Notice

Originally published at news-press.com on 08/17/2023

BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT & BAY CREEK COMMUNITY DEVELOPMENT DISTRICT NOTICE OF JOINT PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2023/2024 BUDGET(S); AND NOTICE OF JOINT REGULAR BOARD OF SUPERVISORS' MEETING The Boards of Supervisors (Boards) for the Bayside Improvement Community Development District and Bay Creek Community Development District (Districts) will hold a joint public hearing on August 28, 2023 at 2:00 p.m., at Pelican Landing Community Association, 24501 Walden Center Drive, Bonita Springs, Florida 34134 for the purpose of hearing comments and objections on the adoption of the proposed joint budget(s) (Proposed Budget) of the District for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (Fiscal Year 2023/2024). A joint regular board meeting of the Districts will also be held at that time where the Boards may consider any other business that may properly come before each. A copy of the agenda and Proposed Budget may be obtained at the offices of the District Manager, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010 (District Manager's Office), during normal business hours, on the Districts' website, <http://pelicanlandingcdds.net/>. The joint public hearing and joint meeting are open to the public and will be conducted in accordance with the provisions of Florida law. The joint public hearing and joint meeting may be continued to a date, time, and place to be specified on the record at the hearing or meeting. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations at this hearing and meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the hearing and meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office. Each person who decides to appeal any decision made by the Boards with respect to any matter considered at the joint public hearing or joint meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

District Manager AD # 5786793 8/10, 8/17/2023

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

8B

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
PRPOSED BUDGET
FISCAL YEAR 2024**

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
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**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
GENERAL FUND 001/101 COMBINED BUDGET - PELICAN LANDING
FISCAL YEAR 2024**

| | Fiscal Year 2023 | | | | Proposed Budget FY 2024 | Budget % Change 2023 vs 2024 | Budget '24 vs '23 Projected |
|---|------------------------------|------------------------------|---------------------------------|--------------------------------|-------------------------------|------------------------------------|-----------------------------------|
| | Adopted Budget FY 2023 | Actual through 3/31/23 | Projected through 9/30/23 | Total Actual & Projected | | | |
| REVENUES | | | | | | | |
| Assessment levy: on-roll - gross | \$ 2,590,119 | | | | \$ 2,586,479 | | |
| Allowable discounts (4%) | (103,605) | | | | (103,459) | | |
| Assessment levy: on-roll - net | 2,486,514 | \$ 2,395,074 | \$ 91,432 | \$ 2,486,506 | 2,483,020 | 0% | 0% |
| Interest | 500 | 175 | 440 | 615 | 70,000 | 13900% | 99% |
| Street sweeping | 13,000 | - | 13,000 | 13,000 | 13,000 | 0% | 0% |
| Miscellaneous | - | 109 | 34,587 | 34,696 | - | N/A | N/A |
| Total revenues | 2,500,014 | 2,395,358 | 139,459 | 2,534,817 | 2,566,020 | 3% | 1% |
| EXPENDITURES | | | | | | | |
| Professional fees | | | | | | | |
| Supervisors | 19,377 | 7,428 | 9,528 | 16,956 | 19,377 | 0% | 12% |
| Engineering | 15,000 | 13,092 | 6,012 | 19,104 | 15,000 | 0% | -27% |
| Legal | 18,000 | 5,115 | 9,015 | 14,130 | 18,000 | 0% | 22% |
| Audit | 15,000 | 3,750 | 2,626 | 6,376 | 15,000 | 0% | 57% |
| Management | 42,000 | 21,000 | 21,000 | 42,000 | 42,000 | 0% | 0% |
| Accounting & payroll | 16,799 | 8,399 | 8,400 | 16,799 | 16,799 | 0% | 0% |
| Computer services | 5,040 | 3,139 | 2,520 | 5,659 | 5,040 | 0% | -12% |
| Assessment roll preparation | 8,476 | 8,476 | - | 8,476 | 8,476 | 0% | 0% |
| Telephone | 950 | 475 | 476 | 951 | 950 | 0% | 0% |
| Postage & reproduction | 1,350 | 604 | 851 | 1,455 | 1,350 | 0% | -8% |
| Printing and binding | 4,918 | 2,459 | 2,460 | 4,919 | 4,918 | 0% | 0% |
| Legal notices and communications | 1,125 | 540 | 768 | 1,308 | 1,125 | 0% | -16% |
| Office supplies | 750 | 790 | 543 | 1,333 | 750 | 0% | -78% |
| Subscriptions and memberships | 263 | 263 | - | 263 | 263 | 0% | 0% |
| ADA website compliance | 253 | 158 | - | 158 | 253 | 0% | 38% |
| Insurance | 17,770 | 18,546 | - | 18,546 | 19,102 | 7% | 3% |
| Miscellaneous (bank fees) | 6,750 | 3,060 | 2,311 | 5,371 | 6,750 | 0% | 20% |
| Total professional fees | 173,821 | 97,294 | 66,510 | 163,804 | 175,153 | 1% | 6% |
| Field management | | | | | | | |
| Other contractual | 37,799 | 18,899 | 18,900 | 37,799 | 37,799 | 0% | 0% |
| Total field management | 37,799 | 18,899 | 18,900 | 37,799 | 37,799 | 0% | 0% |
| Water management services | | | | | | | |
| NPDES program | 3,165 | 355 | 1,583 | 1,938 | 3,165 | 0% | 39% |
| Other contractual services: lakes | 200,661 | 88,079 | 93,521 | 181,600 | 180,405 | -10% | -1% |
| Other contractual services: wetlands | 37,980 | 19,037 | 10,761 | 29,798 | 37,980 | 0% | 22% |
| Other contractual services: culverts/drains | 37,980 | 20,324 | 17,805 | 38,129 | 37,980 | 0% | 0% |
| Other contractual services: lake health | 6,330 | 3,516 | 1,583 | 5,099 | 6,330 | 0% | 19% |
| Aquascaping | 18,990 | - | 15,408 | 15,408 | 18,990 | 0% | 19% |
| Capital outlay | 9,495 | - | 3,663 | 3,663 | 9,495 | 0% | 61% |
| Repairs and maintenance (aerators) | 9,495 | 2,355 | 2,961 | 5,316 | 9,495 | 0% | 44% |
| Contingencies | - | 5,317 | 6,152 | 11,469 | - | N/A | N/A |
| Total water management | 324,096 | 138,983 | 153,437 | 292,420 | 303,840 | -6% | 4% |

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
GENERAL FUND 001/101 COMBINED BUDGET - PELICAN LANDING
FISCAL YEAR 2024**

| | Fiscal Year 2023 | | | | Proposed Budget FY 2024 | Budget % Change 2023 vs 2024 | Budget '24 vs '23 Projected |
|--|------------------------------|------------------------------|---------------------------------|--------------------------------|-------------------------------|------------------------------------|-----------------------------------|
| | Adopted Budget FY 2023 | Actual through 3/31/23 | Projected through 9/30/23 | Total Actual & Projected | | | |
| EXPENDITURES AND OTHER USES (continued) | | | | | | | |
| Street lighting | | | | | | | |
| Contractual services | 40,000 | 35,607 | 20,196 | 55,803 | 40,000 | 0% | -40% |
| Electricity | 40,000 | 23,390 | 20,848 | 44,238 | 48,000 | 20% | 8% |
| Hurricane light repair | - | 3,289 | (620) | 2,669 | - | N/A | N/A |
| Total street lighting | 80,000 | 62,286 | 40,424 | 102,710 | 88,000 | 10% | -17% |
| Landscape services | | | | | | | |
| Supervisors | 126,500 | 65,520 | 45,127 | 110,647 | 111,000 | -12% | 0% |
| Personnel services | 1,048,759 | 476,595 | 458,548 | 935,143 | 1,100,000 | 5% | 15% |
| Other contractual- horticulturalists | 2,000 | - | 500 | 500 | 2,000 | 0% | 75% |
| Other contractual-training | 1,500 | 150 | 695 | 845 | 1,500 | 0% | 44% |
| Maintenance tracking software | 3,500 | 1,920 | - | 1,920 | 20,000 | 471% | 90% |
| Capital outlay: equipment | 40,000 | 23,520 | 1 | 23,521 | 60,000 | 50% | 61% |
| Fuel | 25,000 | 10,168 | 15,690 | 25,858 | 25,000 | 0% | -3% |
| Repairs and maintenance (parts) | 35,000 | 41,080 | 27,502 | 68,582 | 40,000 | 14% | -71% |
| Insurance | 15,287 | 16,480 | - | 16,480 | 16,810 | 10% | 2% |
| Minor operating equipment | 20,000 | 476 | 12,291 | 12,767 | 20,000 | 0% | 36% |
| Horticulture dumpster | 30,000 | 78,500 | 35,399 | 113,899 | 40,000 | 33% | -185% |
| Employee uniforms | 33,000 | 16,932 | 18,660 | 35,592 | 34,000 | 3% | -5% |
| Chemicals | 58,000 | 27,929 | 28,442 | 56,371 | 58,000 | 0% | 3% |
| Flower program | 125,000 | 81,223 | 24,794 | 106,017 | 130,000 | 4% | 18% |
| Mulch program | 77,000 | 97,459 | - | 97,459 | 83,000 | 8% | -17% |
| Plant replacement program | 40,000 | 4,230 | 14,373 | 18,603 | 40,000 | 0% | 53% |
| Other contractual - tree trimming | 6,330 | 16,000 | 76,931 | 92,931 | 12,660 | 100% | -634% |
| Contractual services-palm pruning | 76,000 | - | - | - | 82,000 | 8% | 100% |
| Fountain maintenance | 10,000 | 536 | 15,277 | 15,813 | 10,000 | 0% | -58% |
| Office operations | 23,000 | 11,452 | 16,368 | 27,820 | 23,000 | 0% | -21% |
| Monument maintenance | 15,000 | - | 450 | 450 | 15,000 | 0% | 97% |
| Total landscape services | 1,810,876 | 970,170 | 791,048 | 1,761,218 | 1,923,970 | 6% | 8% |
| Roadway services | | | | | | | |
| Personnel | 8,546 | 5,410 | 3,613 | 9,023 | 8,546 | 0% | -6% |
| Repairs and maintenance - parts | 44,310 | - | 4,050 | 4,050 | 6,330 | -86% | 36% |
| Insurance | 1,583 | 1,807 | - | 1,807 | 1,899 | 20% | 5% |
| Total roadway services | 54,439 | 7,217 | 7,663 | 14,880 | 16,775 | -69% | 11% |

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
GENERAL FUND 001/101 COMBINED BUDGET - PELICAN LANDING
FISCAL YEAR 2024**

| | Fiscal Year 2023 | | | | Proposed Budget FY 2024 | Budget % Change 2023 vs 2024 | Budget '24 vs '23 Projected |
|--|------------------------------|------------------------------|---------------------------------|--------------------------------|-------------------------------|------------------------------------|-----------------------------------|
| | Adopted Budget FY 2023 | Actual through 3/31/23 | Projected through 9/30/23 | Total Actual & Projected | | | |
| EXPENDITURES (continued) | | | | | | | |
| Parks & recreation | | | | | | | |
| Utilities | 9,000 | 5,261 | 4,167 | 9,428 | 10,500 | 17% | 10% |
| Operating supplies | 1,000 | 656 | 839 | 1,495 | 1,000 | 0% | -50% |
| Total parks and recreation | <u>10,000</u> | <u>5,917</u> | <u>5,006</u> | <u>10,923</u> | <u>11,500</u> | <u>15%</u> | <u>5%</u> |
| Other fees & charges | | | | | | | |
| Property appraiser | 3,625 | 3,625 | - | 3,625 | 3,625 | 0% | 0% |
| Tax collector | 5,358 | 5,359 | - | 5,359 | 5,358 | 0% | 0% |
| Total other fees & charges | <u>8,983</u> | <u>8,984</u> | <u>-</u> | <u>8,984</u> | <u>8,983</u> | <u>0%</u> | <u>0%</u> |
| Total expenditures | <u>2,500,014</u> | <u>1,309,750</u> | <u>1,082,988</u> | <u>2,392,738</u> | <u>2,566,020</u> | <u>3%</u> | <u>7%</u> |
| Excess/(deficiency) of revenues over/(under) expenditures | - | 1,085,608 | (943,529) | 142,079 | - | | |
| Fund balance - beginning (unaudited) | 980,260 | 1,026,582 | 2,112,190 | 1,026,582 | 1,168,661 | | |
| Fund balance - ending (projected) | <u>\$ 980,260</u> | <u>\$ 2,112,190</u> | <u>\$ 1,168,661</u> | <u>\$ 1,168,661</u> | <u>\$ 1,168,661</u> | | |

| Description | Total Units | Assessment Summary | | Total Revenue |
|--|-----------------|--------------------|-----------|---------------------|
| | | 2023 | 2024 | |
| Common & Administration | 156.57 | \$ 286.73 | \$ 285.67 | \$ 44,727.35 |
| Full Assessment | 3,871.71 | 609.17 | 610.12 | 2,362,207.71 |
| Limited Benefit Assessment-outside gate: | 498.66 | 170.04 | 143.88 | 71,747.20 |
| | <u>4,526.94</u> | | | <u>2,478,682.26</u> |

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

EXPENDITURES

Professional fees

| | | |
|--|----|--------|
| Supervisors | \$ | 19,377 |
| <p>Statutorily set at \$200 (plus applicable taxes) for each meeting of the Board of Supervisors not to exceed \$4,800 for each fiscal year. The Districts anticipate 12 meetings in fiscal year 2022.</p> | | |
| Engineering | | 15,000 |
| <p>Barraco and Associates, Inc., provides a broad array of civil engineering and survey services as requested by the Districts, to assist in crafting solutions with sustainability for the long term interest of the Community - recognizing the needs of government, the environment and maintenance of the District's facilities.</p> | | |
| Legal | | 18,000 |
| <p>Coleman, Yovanovich and Koester, PA serves Bayside and Daniel H. Cox, PA. serves Bay Creek, both provide on-going general counsel and legal representation. Attorneys attend the noticed Board meetings in order to anticipate and deal with possible legal issues as they may arise and to respond to questions. In this capacity, as local government lawyers, realize that this type of local government is very limited in its scope - providing infrastructure and service to the development.</p> | | |
| Audit | | 15,000 |
| <p>The Districts are required by Florida State Statute to undertake an independent examination of its books, records and accounting procedures on an annual basis. The Districts currently have an agreement with Grau & Associates to perform these services.</p> | | |
| Management | | 42,000 |
| <p>Wrathell, Hunt and Associates, LLC, specializes in managing community development districts in the State of Florida by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all governmental requirements of the Districts, develop financing programs, administer the issuance of tax exempt bond financings, and finally operate and maintain the assets of the community.</p> | | |
| Accounting & payroll | | 16,799 |
| <p>Wrathell, Hunt and Associates, LLC, prepares all financial work related to the Districts' funds (general, debt service, capital projects, etc.). This includes monthly financials, the annual budget and various other items.</p> | | |
| Computer services | | 5,040 |
| <p>Wrathell, Hunt and Associates, LLC, provides maintenance of the Districts' financial records, which includes accounts payable and profit & loss statements.</p> | | |
| Assessment roll preparation | | 8,476 |
| <p>Wrathell, Hunt and Associates, LLC, provides this services which includes preparing, maintaining and transmitting the annual lien roll with annual special assessment amounts for capital and operating and maintenance assessments.</p> | | |
| Telephone | | 950 |
| <p>Telephone and fax machine.</p> | | |
| Postage & reproduction | | 1,350 |
| <p>Mailing of agenda packages, overnight deliveries, correspondence, etc.</p> | | |
| Printing and binding | | 4,918 |
| <p>Letterhead, envelopes, copies, etc.</p> | | |
| Legal notices and communications | | 1,125 |
| <p>The Districts advertise in The News Press for monthly meetings, special meetings, public hearings, bidding, etc. and an electronic newsletter beginning in FY 2013.</p> | | |

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

Expenditures (Continued)

| | |
|---|---------|
| Office supplies | 750 |
| Accounting and administrative supplies. | |
| Subscriptions and memberships | 263 |
| Annual fee paid to the Florida Department of Economic Opportunity. | |
| ADA website compliance | 253 |
| Insurance | 19,102 |
| The Districts carry public officials and general liability insurance with policies written by EGIS. | |
| The limit of liability is set at \$1,000,000 for general liability (\$2,000,000 general aggregate) and \$1,000,000 for public officials liability. | |
| Miscellaneous (bank fees) | 6,750 |
| Bank charges and other miscellaneous expenses incurred during the year. | |
| Field management | |
| Other Contractual | 37,799 |
| As part of the consulting manager's contract, the Districts retain the services of a field manager. The field manager is responsible for the day-to-day field operations. These responsibilities include, but are not limited to, preparing and bidding of services and commodities, contract administration, hiring and maintaining qualified personnel, preparation of and implementation of operating schedules and policies, ensuring compliance with all operating permits, prepare and implement field operating budgets, provide information/education to public regarding District programs and attends Board meetings. This service is provided by Wrathell, Hunt and Associates, LLC . | |
| Water management services | |
| NPDES program | 3,165 |
| As mandated by the Federal Environmental Protection Agency and the Florida State Department of Environmental Protection, the District must participate in the National Pollutant Discharge Elimination System (NPDES). The purpose of the program is to improve stormwater quality through new facility design review, construction activity monitoring, periodic facility review and inspections, public education and sediment control. | |
| Other Contractual Services | |
| The Districts contract with licensed and qualified contractors to provide lake and wetland maintenance services. The District's have completed lake water quality testing and research project and will be implementing recommendations that were offered as a result of the year long review and final analysis. Additionally, the Districts have accepted the responsibility for operating and maintaining the communities culverts and drains that are a part of the primary roadway systems and amenity parking lots. | |
| Other contractual services: lakes | 180,405 |
| Other contractual services: wetlands | 37,980 |
| Other contractual services: culverts/drains | 37,980 |
| Other contractual services: lake health | 6,330 |
| Aquascaping | 18,990 |
| Planting of aquatic and wetland plants to ensure the integrity of the storm water management systems. | |
| Capital outlay | 9,495 |
| Purchase and installation of additional aeration systems. | |
| Repairs and maintenance (aerators) | 9,495 |
| Unforeseen costs that may be incurred. | |

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

Expenditures (continued)

Street lighting

Contractual services 40,000

The Districts contract with a licensed and insured electrician to service their street, landscape Electricity 48,000

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

Landscape services

Supervisors 111,000

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

Personnel services 1,100,000

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

Other contractual- horticulturalists 2,000

Periodic professional review and report of landscape maintenance practices.

Other contractual-training 1,500

Covers periodic training of staff by Horticulturalists or other Industry Professionals.

Maintenance tracking software 20,000

Continued implementation of a Landscape Services activity tracking program. This service is provided by Monday and includes an annual subscription.

Capital outlay: equipment 60,000

Department related purchase of vehicles and equipment. The Districts anticipate new additional equipment needs including replacement mower and a 1 ton truck.

Fuel 25,000

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

Repairs and maintenance (parts) 40,000

Parts replacement for vehicles and equipment.

Insurance 16,810

Insurance costs for automobiles, property and workers' compensation.

Minor operating equipment 20,000

Costs associated with small equipment purchases.

Horticulture dumpster 40,000

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

Employee uniforms 34,000

Costs associated with employee uniforms.

Chemicals 58,000

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

Flower program 130,000

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

Mulch program 83,000

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

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

| | |
|--|--------------|
| Expenditures (continued) | |
| Plant replacement program | 40,000 |
| Replacement and renovation of landscape material. | |
| Other contractual - tree trimming | 12,660 |
| Hard wood tree trimming in sensitive locations within the Districts' common areas and parks that exceed the on site capabilities or expertise of staff. | |
| Contractual services-palm pruning | 82,000 |
| This expenditure includes the hiring of a contractor for the annual pruning of palm trees through the CDD areas of responsibility. | |
| Fountain maintenance | 10,000 |
| Cost of maintaining the entry feature. | |
| Office operations | 23,000 |
| Office supplies and maintenance for the field office. | |
| Monument maintenance | 15,000 |
| Annual cost of pressure washing , painting and repairing the monuments. This includes the monuments and brick pavers at the central fountain. | |
| Roadway services | 8,546 |
| Personnel | |
| Includes salary, taxes and benefits for the Districts' street sweeper. | |
| Repairs and maintenance - parts | 6,330 |
| Insurance | 1,899 |
| Insurance costs for automobiles that relate to this department. | |
| Parks & Recreation | |
| Utilities | 10,500 |
| These expenditures relate to water/sewer and electrical expense for Central Park, which includes a water feature and two (2) floating fountains. | |
| Operating supplies | 1,000 |
| These expenditures include costs related to central park and miscellaneous supplies and part replacement used during the daily activities of the department. | |
| Other fees & charges | |
| Property appraiser | 3,625 |
| The property appraiser charges \$1.00 per parcel. | |
| Tax collector | 5,358 |
| The tax collector charges \$1.50 per parcel. | |
| Total expenditures | \$ 2,566,020 |

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 001 BUDGET
FISCAL YEAR 2024**

| | Fiscal Year 2023 | | | | Proposed Budget FY 2024 | Budget % Change 2023 vs 2024 | Budget '24 vs '23 Projected |
|---|------------------------------|------------------------------|---------------------------------|--------------------------------|-------------------------------|------------------------------------|-----------------------------------|
| | Adopted Budget FY 2023 | Actual through 3/31/23 | Projected through 9/30/23 | Total Actual & Projected | | | |
| REVENUES | | | | | | | |
| Assessment levy: on-roll - gross | \$ 2,087,690 | | | | \$ 2,086,400 | | |
| Allowable discounts (4%) | (83,508) | | | | (83,456) | | |
| Assessment levy: on-roll - net | 2,004,182 | \$ 1,937,450 | \$ 66,732 | \$ 2,004,182 | 2,002,944 | 0% | 0% |
| Interest | 404 | 44 | 440 | 484 | 55,000 | 13514% | 99% |
| Street sweeping | 10,494 | - | 10,494 | 10,494 | 10,494 | 0% | 0% |
| Miscellaneous | - | 109 | - | 109 | - | N/A | N/A |
| Total revenues | 2,015,080 | 1,937,603 | 77,666 | 2,015,269 | 2,068,438 | 3% | 3% |
| EXPENDITURES | | | | | | | |
| Professional fees | | | | | | | |
| Supervisors** | 9,689 | 3,714 | 4,764 | 8,478 | 9,689 | 0% | 12% |
| Engineering | 12,171 | 10,623 | 4,878 | 15,501 | 12,171 | 0% | -27% |
| Legal | 14,605 | 4,150 | 7,315 | 11,465 | 14,605 | 0% | 21% |
| Audit** | 7,500 | 3,043 | 1,313 | 4,356 | 7,500 | 0% | 42% |
| Management | 34,079 | 17,039 | 17,039 | 34,078 | 34,079 | 0% | 0% |
| Accounting & payroll | 13,631 | 6,815 | 6,816 | 13,631 | 13,631 | 0% | 0% |
| Computer services | 4,089 | 2,547 | 2,045 | 4,592 | 4,089 | 0% | -12% |
| Assessment roll preparation | 6,877 | 6,877 | - | 6,877 | 6,877 | 0% | 0% |
| Telephone | 771 | 385 | 386 | 771 | 771 | 0% | 0% |
| Postage & reproduction | 1,095 | 490 | 691 | 1,181 | 1,095 | 0% | -8% |
| Printing and binding | 3,990 | 1,995 | 1,996 | 3,991 | 3,990 | 0% | 0% |
| Legal notices and communications | 913 | 438 | 623 | 1,061 | 913 | 0% | -16% |
| Office supplies | 609 | 641 | 441 | 1,082 | 609 | 0% | -78% |
| Subscriptions and memberships | 213 | 213 | - | 213 | 213 | 0% | 0% |
| ADA website compliance | 205 | 128 | - | 128 | 205 | 0% | 38% |
| Insurance** | 8,885 | 9,273 | - | 9,273 | 9,551 | 7% | 3% |
| Miscellaneous (bank fees) | 5,477 | 2,496 | 1,875 | 4,371 | 5,477 | 0% | 20% |
| Total professional fees | 124,799 | 70,867 | 50,182 | 121,049 | 125,465 | 1% | 4% |
| Field management | | | | | | | |
| Other contractual | 30,670 | 15,335 | 15,335 | 30,670 | 30,670 | 0% | 0% |
| Total field management | 30,670 | 15,335 | 15,335 | 30,670 | 30,670 | 0% | 0% |
| Water management services | | | | | | | |
| NPDES program | 2,568 | 288 | 1,284 | 1,572 | 2,568 | 0% | 39% |
| Other contractual services: lakes | 162,816 | 71,468 | 75,883 | 147,351 | 146,381 | -10% | -1% |
| Other contractual services: wetlands | 30,817 | 15,447 | 8,731 | 24,178 | 30,817 | 0% | 22% |
| Other contractual services: culverts/dr | 30,817 | 16,491 | 14,447 | 30,938 | 30,817 | 0% | 0% |
| Other contractual services: lake health | 5,136 | 2,853 | 1,284 | 4,137 | 5,136 | 0% | 19% |
| Aquascaping | 15,408 | - | 12,502 | 12,502 | 15,408 | 0% | 19% |
| Capital outlay | 7,704 | - | 2,972 | 2,972 | 7,704 | 0% | 61% |
| Repairs and maintenance (aerators) | 7,704 | 1,911 | 2,403 | 4,314 | 7,704 | 0% | 44% |
| Contingencies | - | 4,314 | 4,992 | 9,306 | - | N/A | N/A |
| Total water management | 262,970 | 112,772 | 124,498 | 237,270 | 246,535 | -6% | 4% |

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 001 BUDGET
FISCAL YEAR 2024**

| | Fiscal Year 2023 | | | Total Actual & Projected | Proposed Budget FY 2024 | Budget % Change 2023 vs 2024 | Budget '24 vs '23 Projected |
|--------------------------------------|------------------------------|------------------------------|---------------------------------|--------------------------------|-------------------------------|------------------------------------|-----------------------------------|
| | Adopted Budget FY 2023 | Actual through 3/31/23 | Projected through 9/30/23 | | | | |
| EXPENDITURES (continued) | | | | | | | |
| Street lighting | | | | | | | |
| Contractual Services | 32,456 | 28,892 | 16,387 | 45,279 | 32,456 | 0% | -40% |
| Electricity | 32,456 | 18,979 | 16,916 | 35,895 | 38,947 | 20% | 8% |
| Hurricane light repair | - | 2,669 | (503) | 2,166 | - | N/A | N/A |
| Total street lighting | 64,912 | 50,540 | 32,800 | 83,340 | 71,403 | 10% | -17% |
| Landscape services | | | | | | | |
| Supervisor | 102,642 | 53,160 | 36,616 | 89,776 | 90,065 | -12% | 0% |
| Personnel services | 850,963 | 386,631 | 372,066 | 758,697 | 892,540 | 5% | 15% |
| Other contractual- horticulturalists | 1,623 | - | 406 | 406 | 1,623 | 0% | 75% |
| Other contractual-training | 1,217 | 122 | 564 | 686 | 1,217 | 0% | 44% |
| Maintenance tracking software | 2,840 | 1,558 | - | 1,558 | 16,228 | 471% | 90% |
| Capital outlay: equipment | 32,456 | 19,084 | 1 | 19,085 | 48,684 | 50% | 61% |
| Fuel | 20,285 | 8,250 | 12,731 | 20,981 | 20,285 | 0% | -3% |
| Repairs and maintenance (parts) | 28,399 | 33,298 | 22,315 | 55,613 | 32,456 | 14% | -71% |
| Insurance | 12,404 | 13,344 | - | 13,344 | 13,640 | 10% | 2% |
| Minor operating equipment | 16,228 | 386 | 9,973 | 10,359 | 16,228 | 0% | 36% |
| Horticulture dumpster | 24,342 | 63,695 | 28,723 | 92,418 | 32,456 | 33% | -185% |
| Employee uniforms | 26,776 | 13,739 | 15,141 | 28,880 | 27,588 | 3% | -5% |
| Chemicals | 47,061 | 22,662 | 23,078 | 45,740 | 47,061 | 0% | 3% |
| Flower program | 101,425 | 65,904 | 20,118 | 86,022 | 105,482 | 4% | 18% |
| Mulch program | 62,478 | 79,078 | - | 79,078 | 67,346 | 8% | -17% |
| Plant replacement program | 32,456 | 3,432 | 11,662 | 15,094 | 32,456 | 0% | 53% |
| Other contractual - tree trimming | 5,136 | 12,982 | 62,422 | 75,404 | 10,272 | 100% | -634% |
| Unbudgeted contractual services | 61,666 | - | - | - | 66,535 | 8% | 100% |
| Fountain maintenance | 8,114 | 435 | 12,396 | 12,831 | 8,114 | 0% | -58% |
| Office operations | 18,662 | 9,292 | 13,281 | 22,573 | 18,662 | 0% | -21% |
| Monument maintenance | 12,171 | - | 365 | 365 | 12,171 | 0% | 97% |
| Total landscape services | 1,469,344 | 787,052 | 641,858 | 1,428,910 | 1,561,109 | 6% | 8% |
| Roadway services | | | | | | | |
| Personnel | 6,934 | 4,390 | 2,932 | 7,322 | 6,934 | 0% | -6% |
| Repairs and maintenance - parts | 35,953 | - | 3,286 | 3,286 | 5,136 | -86% | 36% |
| Insurance | 1,284 | 1,463 | - | 1,463 | 1,541 | 20% | 5% |
| Total roadway services | 44,171 | 5,853 | 6,218 | 12,071 | 13,611 | -69% | 11% |

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 001 BUDGET
FISCAL YEAR 2024**

| | Fiscal Year 2023 | | | | Proposed Budget FY 2024 | Budget % Change 2023 vs 2024 | Budget '24 vs '23 Projected |
|--|------------------------------|------------------------------|---------------------------------|--------------------------------|-------------------------------|------------------------------------|-----------------------------------|
| | Adopted Budget FY 2023 | Actual through 3/31/23 | Projected through 9/30/23 | Total Actual & Projected | | | |
| EXPENDITURES (continued) | | | | | | | |
| Parks & recreation | | | | | | | |
| Utilities | 8,640 | 5,051 | 3,381 | 8,432 | 10,080 | 17% | 16% |
| Operating supplies | 960 | 630 | 681 | 1,311 | 960 | 0% | -37% |
| Total parks and recreation | <u>9,600</u> | <u>5,681</u> | <u>4,062</u> | <u>9,743</u> | <u>11,040</u> | <u>15%</u> | <u>12%</u> |
| Other fees & charges | | | | | | | |
| Property appraiser | 3,480 | 3,480 | - | 3,480 | 3,480 | 0% | 0% |
| Tax collector | 5,144 | 4,217 | - | 4,217 | 5,144 | 0% | 18% |
| Total other fees & charges | <u>8,624</u> | <u>7,697</u> | <u>-</u> | <u>7,697</u> | <u>8,624</u> | <u>0%</u> | <u>11%</u> |
| Total expenditures | <u>2,015,090</u> | <u>1,055,797</u> | <u>874,953</u> | <u>1,930,750</u> | <u>2,068,457</u> | <u>3%</u> | <u>7%</u> |
| Excess/(deficiency) of revenues over/(under) expenditures | (10) | 881,806 | (797,287) | 84,519 | (19) | | |
| Fund balance - beginning (unaudited) | 601,448 | 643,168 | 1,524,974 | 643,168 | 727,687 | | |
| Fund balance - ending (projected) | <u>\$ 601,438</u> | <u>\$ 1,524,974</u> | <u>\$ 727,687</u> | <u>\$ 727,687</u> | <u>\$ 727,668</u> | | |

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

| Description | Total Units | Assessment Summary | | Total Revenue |
|--------------------------------------|-----------------|--------------------|-----------|------------------------|
| | | 2023 | 2024 | |
| Common & Administration | 156.57 | \$ 254.48 | \$ 251.95 | \$ 39,447.81 |
| Full Assessment | 3043.17 | 645.33 | 649.16 | 1,975,504.24 |
| Limited Benefit Assessment-outside g | 487.93 | 172.15 | 146.43 | 71,447.59 |
| | <u>3,687.67</u> | | | <u>\$ 2,086,399.64</u> |

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 101 BUDGET
FISCAL YEAR 2024**

| | Fiscal Year 2023 | | | | Proposed Budget FY 2024 | Budget % Change 2023 vs 2024 | Budget '24 vs '23 Projected |
|---|------------------------------|------------------------------|---------------------------------|-------------------------------------|----------------------------|------------------------------------|-----------------------------------|
| | Adopted Budget FY 2023 | Actual through 3/31/23 | Projected through 9/30/23 | Total Revenues & Expenditures | | | |
| REVENUES | | | | | | | |
| Assessment levy: on-roll - gross | \$ 502,421 | | | | \$ 500,063 | | |
| Allowable discounts (4%) | (20,097) | | | | (20,003) | | |
| Assessment levy: on-roll - net | 482,324 | \$ 457,624 | \$ 24,700 | \$ 482,324 | 480,060 | 0% | 0% |
| Interest | 98 | 131 | - | 131 | 15,000 | 15206% | 99% |
| Street sweeping | 2,506 | - | 2,506 | 2,506 | 2,506 | 0% | 0% |
| Miscellaneous | - | - | 34,587 | 34,587 | - | N/A | N/A |
| Total revenues | 484,928 | 457,755 | 61,793 | 519,548 | 497,566 | 3% | -4% |
| EXPENDITURES | | | | | | | |
| Professional fees | | | | | | | |
| Supervisors** | 9,689 | 3,714 | 4,764 | 8,478 | 9,689 | 0% | 12% |
| Engineering | 2,829 | 2,469 | 1,134 | 3,603 | 2,829 | 0% | -27% |
| Legal | 3,395 | 965 | 1,700 | 2,665 | 3,395 | 0% | 22% |
| Audit** | 7,500 | 707 | 1,313 | 2,020 | 7,500 | 0% | 73% |
| Management | 7,921 | 3,961 | 3,961 | 7,922 | 7,921 | 0% | 0% |
| Accounting & payroll | 3,168 | 1,584 | 1,584 | 3,168 | 3,168 | 0% | 0% |
| Computer services | 951 | 592 | 475 | 1,067 | 951 | 0% | -12% |
| Assessment roll preparation | 1,599 | 1,599 | - | 1,599 | 1,599 | 0% | 0% |
| Telephone | 179 | 90 | 90 | 180 | 179 | 0% | -1% |
| Postage & reproduction | 255 | 114 | 160 | 274 | 255 | 0% | -7% |
| Printing and binding | 928 | 464 | 464 | 928 | 928 | 0% | 0% |
| Legal notices and communications | 212 | 102 | 145 | 247 | 212 | 0% | -17% |
| Office supplies | 141 | 149 | 102 | 251 | 141 | 0% | -78% |
| Subscriptions and memberships | 50 | 50 | - | 50 | 50 | 0% | 0% |
| ADA website compliance | 48 | 30 | - | 30 | 48 | 0% | 38% |
| Insurance** | 8,885 | 9,273 | - | 9,273 | 9,551 | 7% | 3% |
| Miscellaneous (bank fees) | 1,273 | 564 | 436 | 1,000 | 1,273 | 0% | 21% |
| Total professional fees | 49,023 | 26,427 | 16,328 | 42,755 | 49,689 | 1% | 14% |
| Field management | | | | | | | |
| Other contractual | 7,129 | 3,564 | 3,565 | 7,129 | 7,129 | 0% | 0% |
| Total field management | 7,129 | 3,564 | 3,565 | 7,129 | 7,129 | 0% | 0% |
| Water management services | | | | | | | |
| NPDES program | 597 | 67 | 299 | 366 | 597 | 0% | 39% |
| Other contractual services: lakes | 37,845 | 16,611 | 17,638 | 34,249 | 34,024 | -10% | -1% |
| Other contractual services: wetlands | 7,163 | 3,590 | 2,030 | 5,620 | 7,163 | 0% | 22% |
| Other contractual services: culverts/drains | 7,163 | 3,833 | 3,358 | 7,191 | 7,163 | 0% | 0% |
| Other contractual services: lake health | 1,194 | 663 | 299 | 962 | 1,194 | 0% | 19% |
| Aquascaping | 3,582 | - | 2,906 | 2,906 | 3,582 | 0% | 19% |
| Capital outlay | 1,791 | - | 691 | 691 | 1,791 | 0% | 61% |
| Repairs and maintenance (aerators) | 1,791 | 444 | 558 | 1,002 | 1,791 | 0% | 44% |
| Contingencies | - | 1,003 | 1,160 | 2,163 | - | N/A | N/A |
| Total water management | 61,126 | 26,211 | 28,939 | 55,150 | 57,305 | -6% | 4% |

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 101 BUDGET
FISCAL YEAR 2024**

| | Fiscal Year 2023 | | | | Proposed Budget FY 2024 | Budget % Change 2023 vs 2024 | Budget '24 vs '23 Projected |
|--------------------------------------|------------------------------|------------------------------|---------------------------------|-------------------------------------|-------------------------------|------------------------------------|-----------------------------------|
| | Adopted Budget FY 2023 | Actual through 3/31/23 | Projected through 9/30/23 | Total Revenues & Expenditures | | | |
| EXPENDITURES (continued) | | | | | | | |
| Street lighting | | | | | | | |
| Contractual services | 7,544 | 6,715 | 3,809 | 10,524 | 7,544 | 0% | -40% |
| Electricity | 7,544 | 4,411 | 3,932 | 8,343 | 9,053 | 20% | 8% |
| Hurricane light repair | - | 620 | (117) | 503 | - | N/A | N/A |
| Total street lighting | 15,088 | 11,746 | 7,624 | 19,370 | 16,597 | 10% | -17% |
| Landscape services | | | | | | | |
| Supervisor | 23,858 | 12,360 | 8,511 | 20,871 | 20,935 | -12% | 0% |
| Personnel services | 197,796 | 89,964 | 86,482 | 176,446 | 207,460 | 5% | 15% |
| Other contractual- horticulturalists | 377 | - | 94 | 94 | 377 | 0% | 75% |
| Other contractual-training | 283 | 28 | 131 | 159 | 283 | 0% | 44% |
| Maintenance tracking software | 660 | 362 | - | 362 | 3,772 | 472% | 90% |
| Capital outlay | 7,544 | 4,436 | - | 4,436 | 11,316 | 50% | 61% |
| Fuel | 4,715 | 1,918 | 2,959 | 4,877 | 4,715 | 0% | -3% |
| Repairs and maintenance (parts) | 6,601 | 7,782 | 5,187 | 12,969 | 7,544 | 14% | -72% |
| Insurance | 2,883 | 3,136 | - | 3,136 | 3,170 | 10% | 1% |
| Minor operating equipment | 3,772 | 90 | 2,318 | 2,408 | 3,772 | 0% | 36% |
| Horticulture dumpster | 5,658 | 14,805 | 6,676 | 21,481 | 7,544 | 33% | -185% |
| Employee uniforms | 6,224 | 3,193 | 3,519 | 6,712 | 6,412 | 3% | -5% |
| Chemicals | 10,939 | 5,267 | 5,364 | 10,631 | 10,939 | 0% | 3% |
| Flower program | 23,575 | 15,319 | 4,676 | 19,995 | 24,518 | 4% | 18% |
| Mulch program | 14,522 | 18,381 | - | 18,381 | 15,654 | 8% | -17% |
| Plant replacement program | 7,544 | 798 | 2,711 | 3,509 | 7,544 | 0% | 53% |
| Other contractual - tree trimming | 1,194 | 3,018 | 14,509 | 17,527 | 2,388 | 100% | -634% |
| Unbudgeted contractual services | 14,334 | - | - | - | 15,465 | 8% | 100% |
| Fountain maintenance | 1,886 | 101 | 2,881 | 2,982 | 1,886 | 0% | -58% |
| Office operations | 4,338 | 2,160 | 3,087 | 5,247 | 4,338 | 0% | -21% |
| Monument maintenance | 2,829 | - | 85 | 85 | 2,829 | 0% | 97% |
| Total landscape services | 341,532 | 183,118 | 149,190 | 332,308 | 362,861 | 6% | 8% |
| Roadway services | | | | | | | |
| Personnel | 1,612 | 1,020 | 681 | 1,701 | 1,612 | 0% | -6% |
| Repairs and maintenance - parts | 8,357 | - | 764 | 764 | 1,194 | -86% | 36% |
| Insurance | 299 | 344 | - | 344 | 358 | 20% | 4% |
| Total roadway services | 10,268 | 1,364 | 1,445 | 2,809 | 3,164 | -69% | 11% |

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 101 BUDGET
FISCAL YEAR 2024**

| | Fiscal Year 2023 | | | Total Revenues & Expenditures | Proposed Budget FY 2024 | Budget % Change 2023 vs 2024 | Budget '24 vs '23 Projected |
|--|------------------------------|------------------------------|---------------------------------|-------------------------------------|-------------------------------|------------------------------------|-----------------------------------|
| | Adopted Budget FY 2023 | Actual through 3/31/23 | Projected through 9/30/23 | | | | |
| EXPENDITURES (continued) | | | | | | | |
| Parks & recreation | | | | | | | |
| Utilities | 360 | 210 | 786 | 996 | 420 | 17% | -137% |
| Operating supplies | 40 | 26 | 158 | 184 | 40 | 0% | -360% |
| Total parks and recreation | <u>400</u> | <u>236</u> | <u>944</u> | <u>1,180</u> | <u>460</u> | <u>15%</u> | <u>-157%</u> |
| Other fees & charges | | | | | | | |
| Property appraiser | 145 | 145 | - | 145 | 145 | 0% | |
| Tax collector | 214 | 1,142 | - | 1,142 | 214 | 0% | |
| Total other fees & charges | <u>359</u> | <u>1,287</u> | <u>-</u> | <u>1,287</u> | <u>359</u> | <u>0%</u> | |
| Total expenditures | <u>484,925</u> | <u>253,953</u> | <u>208,035</u> | <u>461,988</u> | <u>497,564</u> | <u>3%</u> | |
| Excess/(deficiency) of revenues over/(under) expenditures | 3 | 203,802 | (146,242) | 57,560 | 2 | | |
| Fund balance - beginning (unaudited) | 378,811 | 383,414 | 587,216 | 383,414 | 440,974 | | |
| Fund balance - ending (projected) | <u>\$ 378,814</u> | <u>\$ 587,216</u> | <u>\$ 440,974</u> | <u>\$ 440,974</u> | <u>\$ 440,976</u> | | |

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

| Description | Total Units | Assessment Summary | | Total Revenue |
|--|---------------|--------------------|-----------|----------------------|
| | | 2023 | 2024 | |
| Full Assessment | 828.54 | \$ 603.91 | \$ 601.43 | \$ 498,308.81 |
| Limited Benefit Assessment-outside gates | 10.73 | 191.70 | 163.48 | 1,754.14 |
| | <u>839.27</u> | | | <u>\$ 500,062.95</u> |

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
GENERAL FUND 002 - THE COLONY BUDGET
FISCAL YEAR 2024**

| | Fiscal Year 2023 | | | | | | |
|--------------------------------------|------------------------------|------------------------------|---------------------------------|--------------------------------|-------------------------------|------------------------------------|-----------------------------------|
| | Adopted Budget FY 2023 | Actual through 3/31/23 | Projected through 9/30/23 | Total Actual & Projected | Proposed Budget FY 2024 | Budget % Change 2023 vs 2024 | Budget '24 vs '23 Projected |
| REVENUES | | | | | | | |
| Assessment levy: on-roll - gross | \$ 803,496 | | | | \$ 803,492 | | |
| Allowable discounts (4%) | (32,140) | | | | (32,140) | | |
| Assessment levy: on-roll - net | 771,356 | \$ 744,081 | \$ 27,275 | \$ 771,356 | 771,352 | 0% | 0% |
| Interest | 500 | 47 | \$ 857 | 904 | 15,000 | 2900% | 94% |
| Total revenues | 771,856 | 744,128 | 28,132 | 772,260 | 786,352 | 2% | 2% |
| EXPENDITURES | | | | | | | |
| Professional fees | | | | | | | |
| Accounting & payroll | 9,380 | 4,690 | 4,690 | 9,380 | 9,380 | 0% | 0% |
| Computer services | 3,411 | 1,706 | 1,705 | 3,411 | 3,411 | 0% | 0% |
| Assessment roll preparation | 1,150 | 1,150 | - | 1,150 | 1,150 | 0% | 0% |
| Field management | 14,211 | 7,106 | 7,105 | 14,211 | 14,211 | 0% | 0% |
| Other current charges | - | - | - | - | - | N/A | N/A |
| Total professional fees | 28,152 | 14,652 | 13,500 | 28,152 | 28,152 | 0% | 0% |
| Street lighting | | | | | | | |
| Contractual services - lightpoles | 5,000 | - | 63,943 | 63,943 | 5,000 | 0% | -1179% |
| Equipment | - | 1,493 | (1,493) | - | - | N/A | N/A |
| Total street lighting | 5,000 | 1,493 | 62,450 | 63,943 | 5,000 | 0% | -1179% |
| Landscape services | | | | | | | |
| Personnel services | 353,704 | 188,055 | 167,567 | 355,622 | 350,000 | -1% | -2% |
| Other contractual- horticulturalists | 1,500 | - | 375 | 375 | 1,500 | 0% | 75% |
| Other contractual- training | 1,500 | - | 375 | 375 | 1,500 | 0% | 75% |
| Other Contractual- turf and shrub | | | | | 100,000 | | |
| Capital outlay | 20,000 | - | - | - | 20,000 | 0% | 100% |
| Fuel | 9,000 | 4,146 | 2,250 | 6,396 | 7,500 | -17% | 15% |
| Repairs & maintenance (parts) | 15,000 | 3,520 | 5,862 | 9,382 | 12,000 | -20% | 22% |
| Insurance | 3,000 | 2,687 | - | 2,687 | 3,000 | 0% | 10% |
| Horticulture dumpster | 16,000 | - | 4,000 | 4,000 | 16,000 | 0% | 75% |
| Miscellaneous equipment | 2,500 | 260 | 716 | 976 | 2,500 | 0% | 61% |
| Chemicals | 17,000 | 5,816 | 4,361 | 10,177 | 2,500 | -85% | -307% |
| Flower program | 66,000 | 23,203 | 28,773 | 51,976 | 70,000 | 6% | 26% |
| Mulch program | 40,500 | 20,194 | - | 20,194 | 40,000 | -1% | 50% |
| Plant replacement program | 40,000 | 3,472 | 10,092 | 13,564 | 40,000 | 0% | 66% |
| Other contractual - tree trimming | 10,000 | 11,750 | 600 | 12,350 | 12,000 | 20% | -3% |
| Monument maintenance | 3,000 | - | 90 | 90 | 3,000 | 0% | 97% |
| Total landscape services | 598,704 | 263,103 | 225,061 | 488,164 | 681,500 | 14% | 28% |

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
GENERAL FUND 002 - THE COLONY BUDGET
FISCAL YEAR 2024**

| | Fiscal Year 2023 | | | | | | |
|--|------------------------------|------------------------------|---------------------------------|--------------------------------|-------------------------------|------------------------------------|-----------------------------------|
| | Adopted Budget FY 2023 | Actual through 3/31/23 | Projected through 9/30/23 | Total Actual & Projected | Proposed Budget FY 2024 | Budget % Change 2023 vs 2024 | Budget '24 vs '23 Projected |
| Fountain services | | | | | | | - |
| Operating supplies | 140,000 | 64,151 | 71,358 | 135,509 | 140,000 | 0% | 3% |
| Total fountain services | 140,000 | 64,151 | 71,358 | 135,509 | 140,000 | 0% | 3% |
| Total expenditures | 771,856 | 343,399 | 372,369 | 715,768 | 854,652 | 11% | 16% |
| Excess/(deficiency) of revenues over/(under) expenditures | - | 400,729 | (344,237) | 56,492 | (68,300) | | |
| Fund balance - beginning (unaudited) | 334,835 | 348,468 | 749,197 | 348,468 | 404,960 | | |
| Fund balance - ending (projected) | <u>\$ 334,835</u> | <u>\$ 749,197</u> | <u>\$ 404,960</u> | <u>\$ 404,960</u> | <u>\$ 336,660</u> | | |

| Description | Total Units | Assessments | | Total Revenue |
|----------------|----------------|-------------|-----------|------------------|
| | | 2023 | 2024 | |
| 002 Assessment | 1,259.63 | \$ 637.88 | \$ 637.88 | \$ 803,492.78 |

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
ENTERPRISE FUND 401/451 COMBINED BUDGET
FISCAL YEAR 2024**

| | Fiscal Year 2023 | | | | | | |
|---|------------------------------|------------------------------|---------------------------------|--------------------------------|-------------------------------|------------------------------------|-----------------------------------|
| | Adopted Budget FY 2023 | Actual through 3/31/23 | Projected through 9/30/23 | Total Actual & Projected | Proposed Budget FY 2024 | Budget % Change 2023 vs 2024 | Budget '24 vs '23 Projected |
| OPERATING REVENUES | | | | | | | |
| Charges for services: | | | | | | | |
| Assessment levy - gross | \$ 352,614 | | | | \$ 339,109 | | |
| Allowable discounts (4%) | (14,105) | | | | (13,564) | | |
| Assessment levy - net | 338,509 | \$ 324,990 | \$ 4,393 | \$ 329,383 | 325,545 | -4% | -1% |
| Irrigation revenue | 506,896 | 218,665 | 264,704 | 483,369 | 584,000 | 15% | 17% |
| Miscellaneous | - | - | - | - | 55,000 | N/A | 100% |
| Total revenues | 845,405 | 543,655 | 269,097 | 812,752 | 964,545 | 14% | 16% |
| OPERATING EXPENSES | | | | | | | |
| Professional fees | | | | | | | |
| Supervisors | 6,459 | 2,476 | 3,174 | 5,650 | 6,459 | 0% | 13% |
| Engineering | 5,000 | 4,364 | 2,004 | 6,368 | 5,000 | 0% | -27% |
| Legal | 6,000 | 1,705 | 3,006 | 4,711 | 6,000 | 0% | 21% |
| Audit | 5,000 | 1,251 | 876 | 2,127 | 5,000 | 0% | 57% |
| Management | 16,404 | 8,203 | 8,201 | 16,404 | 16,732 | 2% | 2% |
| Accounting & payroll | 5,600 | 2,800 | 2,800 | 5,600 | 5,600 | 0% | 0% |
| Computer services | 1,680 | 1,047 | 836 | 1,883 | 1,680 | 0% | -12% |
| Utility billing | 33,500 | 18,303 | 19,308 | 37,611 | 33,500 | 0% | -12% |
| Telephone | 311 | 156 | 153 | 309 | 311 | 0% | 1% |
| Postage & reproduction | 450 | 201 | 285 | 486 | 450 | 0% | -8% |
| Printing and binding | 1,639 | 820 | 820 | 1,640 | 1,639 | 0% | 0% |
| Legal notices and communications | 375 | 180 | 258 | 438 | 375 | 0% | -17% |
| Office supplies | 250 | 263 | 181 | 444 | 250 | 0% | -78% |
| Subscriptions and memberships | 87 | 88 | - | 88 | 87 | 0% | -1% |
| ADA website compliance | 147 | 52 | - | 52 | 147 | 0% | 65% |
| Insurance | 6,038 | 6,182 | (144) | 6,038 | 6,340 | 5% | 5% |
| Miscellaneous (bank fees) | 2,250 | 1,032 | 769 | 1,801 | 2,250 | 0% | 20% |
| Total Professional fees | 91,190 | 49,123 | 42,527 | 91,650 | 91,820 | 1% | 0% |
| Field Management fees | | | | | | | |
| Other contractual services | 12,600 | 6,300 | 6,300 | 12,600 | 12,600 | 0% | 0% |
| Total field management fees | 12,600 | 6,300 | 6,300 | 12,600 | 12,600 | 0% | 0% |
| Water management services | | | | | | | |
| NPDES program | 1,835 | 205 | 918 | 1,123 | 1,835 | 0% | 39% |
| Other contractual services: lakes | 116,339 | 51,067 | 54,218 | 105,285 | 104,595 | -10% | -1% |
| Other contractual services: wetlands | 22,020 | 11,039 | 6,240 | 17,279 | 22,020 | 0% | 22% |
| Other contractual services: culverts/drains | 22,020 | 11,783 | 10,324 | 22,107 | 22,020 | 0% | 0% |
| Other contractual services: lake health | 3,670 | 1,856 | 919 | 2,775 | 3,670 | 0% | 24% |
| Aquascaping | 11,010 | - | - | - | 11,010 | 0% | 100% |
| Capital outlay | 5,505 | - | 2,124 | 2,124 | 5,505 | 0% | 61% |
| Repairs and maintenance (aerators) | 5,505 | 1,365 | 4,247 | 5,612 | 5,505 | 0% | -2% |
| Contingencies | - | 3,083 | 1,037 | 4,120 | - | N/A | N/A |
| Total water management services | 187,904 | 80,398 | 80,027 | 160,425 | 176,160 | -6% | 9% |

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
ENTERPRISE FUND 401/451 COMBINED BUDGET
FISCAL YEAR 2024**

| | Fiscal Year 2023 | | | | | | |
|--|------------------------------|------------------------------|---------------------------------|--------------------------------|-------------------------------|------------------------------------|-----------------------------------|
| | Adopted Budget FY 2023 | Actual through 3/31/23 | Projected through 9/30/23 | Total Actual & Projected | Proposed Budget FY 2024 | Budget % Change 2023 vs 2024 | Budget '24 vs '23 Projected |
| OPERATING EXPENSES (continued) | | | | | | | |
| Landscape services | | | | | | | |
| Other contractual - tree trimming | 3,670 | - | 918 | 918 | 7,340 | 100% | 87% |
| Total landscape services | 3,670 | - | 918 | 918 | 7,340 | 100% | 87% |
| Roadway Services | | | | | | | |
| Personnel | 4,955 | 2,248 | 1,621 | 3,869 | 4,955 | 0% | 22% |
| Repairs and maintenance - parts | 25,690 | - | 6,423 | 6,423 | 3,670 | -86% | -75% |
| Insurance | 2,500 | 1,422 | 45 | 1,467 | 3,000 | 20% | 51% |
| Total Roadway Services | 33,145 | 3,670 | 8,089 | 11,759 | 11,625 | -65% | -1% |
| Irrigation services | | | | | | | |
| Personnel | 82,650 | 42,483 | 25,839 | 68,322 | 74,000 | -10% | 8% |
| Reclaimed water- Bay Creek | 75,646 | 31,626 | 61,423 | 93,049 | 75,646 | 0% | -23% |
| Surplus RCS Water- Bayside | 75,945 | - | - | - | 75,945 | 0% | 100% |
| Repairs and maintenance - parts | 25,000 | 14,259 | 14,967 | 29,226 | 25,000 | 0% | -17% |
| Insurance | 11,500 | 11,847 | - | 11,847 | 12,500 | 9% | 5% |
| Meter costs | 7,500 | 2,407 | 3,193 | 5,600 | 7,500 | 0% | 25% |
| Other contractual services | 9,000 | 8,590 | 7,299 | 15,889 | 9,000 | 0% | -77% |
| Electricity | 95,000 | 44,287 | 56,077 | 100,364 | 95,000 | 0% | -6% |
| Pumps & machinery | 50,000 | 28,923 | 29,397 | 58,320 | 75,000 | 50% | 22% |
| Depreciation | 60,000 | 29,256 | 29,628 | 58,884 | 60,000 | 0% | 2% |
| Total irrigation services | 492,241 | 213,678 | 227,823 | 441,501 | 509,591 | 4% | 13% |
| Total operating expenses | 820,750 | 353,169 | 364,766 | 717,935 | 809,136 | -1% | 11% |
| Operating income/loss | 24,655 | 190,486 | (95,669) | 94,817 | 155,409 | | |
| Nonoperating revenues/(expenses) | | | | | | | |
| Interest income | 500 | 1,289 | - | 1,289 | 500 | 0% | |
| Total nonoperating revenues/(expenses) | 500 | 1,933 | - | 1,933 | 500 | 0% | |
| Change in net assets | 25,155 | 192,419 | (95,669) | 96,750 | 155,909 | | |
| Total net assets - beginning (unaudited) | 1,264,513 | 1,272,392 | 1,464,811 | 1,272,392 | 1,369,142 | | |
| Total net assets - ending (projected) | <u>\$ 1,289,668</u> | <u>\$ 1,464,811</u> | <u>\$ 1,369,142</u> | <u>\$ 1,369,142</u> | <u>\$ 1,525,051</u> | | |

| Description | Total Units | Assessment Summary | | Total Revenue |
|-----------------|-------------|--------------------|----------|---------------|
| | | 2023 | 2024 | |
| Full Assessment | 4,013.52 | \$ 87.86 | \$ 84.49 | \$ 339,102 |

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

OPERATING EXPENSES

Professional fees

| | |
|--|----------|
| Supervisors | \$ 6,459 |
| Statutorily set at \$200 (plus applicable taxes) for each meeting of the Board of Supervisors not to exceed \$4,800 for each fiscal year. The Districts anticipate 12 meetings in fiscal year 2022. | |
| Engineering | 5,000 |
| Barraco and Associates, Inc., provides a broad array of engineering, consulting and construction services to the Districts, which assist in crafting solutions with sustainability for the long term interest of the community - recognizing the needs of government, the environment and maintenance of the Districts' facilities. | |
| Legal | 6,000 |
| Coleman, Yovanovich and Koester, PA serves Bayside and Daniel H. Cox, PA. serves Bay Creek, both provide on-going general counsel and legal representation. Attorneys attend the noticed Board meetings in order to anticipate and deal with possible legal issues as they may arise and to respond to questions. In this capacity, as local government lawyers, realize that this type of local | |
| Audit | 5,000 |
| The Districts are required by Florida State Statute to undertake an independent examination of its books, records and accounting procedures on an annual basis. The Districts currently have an agreement with Grau & Associates to perform these services. | |
| Management | 16,732 |
| Wrathell, Hunt and Associates, LLC , specializes in managing community development districts in the State of Florida by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all governmental requirements of the Districts, develop financing programs, administer the issuance of tax exempt bond financings, and finally, operate and maintain the assets of the community. | |
| Accounting & payroll | 5,600 |
| Wrathell, Hunt and Associates, LLC , prepares all financial work related to the Districts' funds (general, debt service and capital projects, etc.). This includes monthly financials, the annual budget and various other items. | |
| Computer services | 1,680 |
| Wrathell, Hunt and Associates, LLC , provides maintenance of the Districts' financial records, which includes accounts payable and profit & loss statements. | |
| Utility billing | 33,500 |
| Utility billing is contracted with Coral Springs Improvement District (CSID). CSID inputs the provided monthly readings into their billing software, generates the monthly bills, administer the collections, provide customer service and administer the delinquencies and shut offs as needed. | |
| Telephone | 311 |
| Telephone and fax machine. | |

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

EXPENDITURES (continued)

| | |
|---|-------|
| Postage & reproduction | 450 |
| Mailing of agenda packages, overnight deliveries, correspondence, etc. | |
| Printing and binding | 1,639 |
| Letterhead, envelopes, copies, etc. | |
| Legal notices and communications | 375 |
| The Districts advertise in The News Press for monthly meetings, special meetings, public hearings, bidding, etc. | |
| Office supplies | 250 |
| Accounting and administrative supplies. | |
| Subscriptions and memberships | 87 |
| Annual fee paid to the Department of Community Affairs. | |
| ADA website compliance | 147 |
| Insurance | 6,340 |
| The Districts carry public officials and general liability insurance with policies written by Florida Municipal Insurance Trust. The limit of liability is set at \$1,000,000 for general liability (\$2,000,000 general aggregate) and \$1,000,000 for public officials liability limit. | |
| Miscellaneous (bank fees) | 2,250 |
| Bank charges and other miscellaneous expenses incurred during the year. | |

Field Management fees

| | |
|---|--------|
| Other contractual services | 12,600 |
| As part of the consulting manager's contract, the Districts retain the services of a field manager. The field manager is responsible for the day-to-day field operations. These responsibilities include, but are not limited to, preparing and bidding of services and commodities, contract administration, hiring and maintaining qualified personnel, preparation of and implementation of operating schedules and policies, ensuring compliance with all operating permits, prepare and implement field operating budgets, provide information/education to public regarding District programs and attends Board meetings. This service is provided by Wrathell, Hunt and Associates, LLC . | |

Water management services

| | |
|---|---------|
| Other Contractual services | |
| The Districts contract with licensed and qualified contractors to provide lake, wetland, underground and biologists to provide the needed maintenance services. | |
| Other contractual services: lakes | 104,595 |
| Other contractual services: wetlands | 22,020 |
| Other contractual services: culverts/drains | 22,020 |
| Other contractual services: lake health | 3,670 |

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

EXPENDITURES (continued)

| | |
|--|------------|
| Aquascaping | 11,010 |
| Planting of aquatic and wetland plants to ensure the integrity and permit compliance of the storm water management system. | |
| Capital outlay | 5,505 |
| Purchase and installation of new aeration equipment. | |
| Repairs and maintenance (aerators) | 5,505 |
| This covers any unforeseen costs that may be incurred. | |
| Other contractual - tree trimming | |
| Hard wood tree trimming in sensitive locations within the Districts' common areas and parks that exceed the on site capabilities or expertise of staff. | 7,340 |
| Roadway Services | |
| Personnel | 4,955 |
| Includes salary, taxes and benefits for the Districts' street sweeper. | |
| Repairs and maintenance - parts | 3,670 |
| Parts replacement for vehicles and equipment. | |
| Insurance | 3,000 |
| Insurance costs for automobiles, property and worker's compensation related to | |
| Irrigation services | |
| Personnel | 74,000 |
| Includes salary, taxes and benefits for the Districts' maintenance supervisor and irrigation manager. | |
| Reclaimed water- Bay Creek | 75,646 |
| Surplus RCS Water- Bayside | 75,945 |
| Repairs and maintenance - parts | 25,000 |
| Parts replacement for vehicles and equipment. | |
| Insurance | 12,500 |
| Insurance costs for automobiles, property and workers' compensation. | |
| Meter costs | 7,500 |
| Costs associates with installation of single family residential meters. Revenue to support these costs come directly from the meter fee assessed at the time of the application to connect to the system | |
| Other contractual services | 9,000 |
| The District contractors with a qualified provider for services related to plant meters and equipment. | |
| Electricity | 95,000 |
| Cost of electricity for operation of Districts' well fields and high service pump. | |
| Pumps & machinery | 75,000 |
| Repairs and maintenance for the irrigation supply system, including main line, valves and well repairs. | |
| Depreciation | 60,000 |
| The District's capital assets that relate to the irrigation funds are depreciated by the straight line method over their estimated useful lives. | |
| Total expenditures | \$ 809,136 |

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
ENTERPRISE FUND 401 BUDGET
FISCAL YEAR 2024**

| | Fiscal Year 2023 | | | | | | |
|---|------------------------------|------------------------------|---------------------------------|--------------------------------|-------------------------------|------------------------------------|-----------------------------------|
| | Adopted Budget FY 2023 | Actual through 3/31/23 | Projected through 9/30/23 | Total Actual & Projected | Proposed Budget FY 2024 | Budget % Change 2023 vs 2024 | Budget '24 vs '23 Projected |
| OPERATING REVENUES | | | | | | | |
| Charges for services: | | | | | | | |
| Assessment levy - gross | \$ 264,461 | | | | \$ 254,332 | | |
| Allowable discounts (4%) | (10,579) | | | | (10,173) | | |
| Assessment levy - net | 253,882 | \$ 244,911 | \$ 8,971 | \$ 253,882 | 244,159 | -4% | -4% |
| Irrigation revenue | 325,000 | 141,305 | 194,148 | 335,453 | 325,000 | 0% | -3% |
| Miscellaneous/interest | - | - | - | - | 45,000 | N/A | 100% |
| Meter fees | - | - | - | - | - | N/A | N/A |
| Total revenues | 578,882 | 386,216 | 203,119 | 589,335 | 614,159 | 6% | 4% |
| OPERATING EXPENSES | | | | | | | |
| Professional fees | | | | | | | |
| Supervisors** | 3,230 | 1,238 | 1,587 | 2,825 | 3,230 | 0% | 13% |
| Engineering | 3,750 | 3,273 | 1,503 | 4,776 | 3,750 | 0% | -27% |
| Legal | 4,500 | 1,279 | 2,255 | 3,534 | 4,500 | 0% | 21% |
| Audit** | 2,500 | 938 | 438 | 1,376 | 2,500 | 0% | 45% |
| Management | 12,303 | 6,152 | 6,151 | 12,303 | 12,549 | 2% | 2% |
| Accounting & payroll | 4,200 | 2,100 | 2,100 | 4,200 | 4,200 | 0% | 0% |
| Computer services | 1,260 | 785 | 627 | 1,412 | 1,260 | 0% | -12% |
| Utility billing | 25,125 | 13,727 | 14,481 | 28,208 | 25,125 | 0% | -12% |
| Telephone | 233 | 117 | 115 | 232 | 233 | 0% | 0% |
| Postage & reproduction | 338 | 151 | 214 | 365 | 338 | 0% | -8% |
| Printing and binding | 1,229 | 615 | 615 | 1,230 | 1,229 | 0% | 0% |
| Legal notices and communications | 281 | 135 | 194 | 329 | 281 | 0% | -17% |
| Office supplies | 188 | 197 | 136 | 333 | 188 | 0% | -77% |
| Subscription and memberships | 65 | 66 | - | 66 | 65 | 0% | -2% |
| ADA website compliance | 110 | 39 | - | 39 | 110 | 0% | 65% |
| Insurance** | 3,019 | 3,091 | (72) | 3,019 | 3,170 | 5% | 5% |
| Miscellaneous | 1,688 | 783 | 577 | 1,360 | 1,688 | 0% | 19% |
| Total professional fees | 64,019 | 34,686 | 30,921 | 65,607 | 64,416 | 1% | -2% |
| Field management fees | | | | | | | |
| Other contractual services | 9,450 | 4,725 | 4,725 | 9,450 | 9,450 | 0% | 0% |
| Total field management fees | 9,450 | 4,725 | 4,725 | 9,450 | 9,450 | 0% | 0% |
| Water management services | | | | | | | |
| NPDES program | 1,376 | 154 | 689 | 843 | 1,376 | 0% | 39% |
| Other contractual services: lakes | 87,254 | 38,300 | 40,664 | 78,964 | 78,446 | -10% | -1% |
| Other contractual services: wetlands | 16,515 | 8,279 | 4,680 | 12,959 | 16,515 | 0% | 22% |
| Other contractual services: culverts/drain: | 16,515 | 8,837 | 7,743 | 16,580 | 16,515 | 0% | 0% |
| Other contractual services: lake health | 2,753 | 1,392 | 689 | 2,081 | 2,753 | 0% | 24% |
| Aquascaping | 8,258 | - | - | - | 8,258 | 0% | 100% |
| Capital outlay | 4,129 | - | 1,593 | 1,593 | 4,129 | 0% | 61% |
| Repairs and maintenance (aerators)* | 4,129 | 1,024 | 3,185 | 4,209 | 4,129 | 0% | -2% |
| Contingencies | - | 2,312 | 778 | 3,090 | - | N/A | N/A |
| Total water management services | 140,929 | 60,298 | 60,021 | 120,319 | 132,121 | -6% | 9% |

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
ENTERPRISE FUND 401 BUDGET
FISCAL YEAR 2024**

| | Fiscal Year 2023 | | | | Proposed Budget FY 2024 | Budget % Change 2023 vs 2024 | Budget '24 vs '23 Projected |
|--|------------------------------|------------------------------|---------------------------------|--------------------------------|-------------------------------|------------------------------------|-----------------------------------|
| | Adopted Budget FY 2023 | Actual through 3/31/23 | Projected through 9/30/23 | Total Actual & Projected | | | |
| OPERATING EXPENSES (continued) | | | | | | | |
| Landscape services | | | | | | | |
| Other contractual - tree trimming | 2,753 | - | 689 | 689 | 5,505 | 100% | 87% |
| Total landscape services | 2,753 | - | 689 | 689 | 5,505 | 100% | 87% |
| Roadway Services | | | | | | | |
| Personnel | 3,716 | 1,686 | 1,216 | 2,902 | 3,716 | 0% | 22% |
| Repairs and maintenance - parts | 19,268 | - | 4,817 | 4,817 | 2,753 | -86% | -75% |
| Insurance | 1,875 | 1,066 | 34 | 1,100 | 2,250 | 20% | 51% |
| Total Roadway Services | 24,859 | 2,752 | 6,067 | 8,819 | 8,719 | -65% | -1% |
| Irrigation services | | | | | | | |
| Personnel | 61,988 | 31,862 | 19,379 | 51,241 | 55,500 | -10% | 8% |
| Reclaimed water- Bay Creek | - | - | - | - | - | N/A | N/A |
| Surplus RCS Water- Bayside | 75,945 | - | - | - | 75,945 | 0% | 100% |
| Repairs and maintenance - parts | 18,750 | 10,732 | 11,225 | 21,957 | 18,750 | 0% | -17% |
| Insurance | 8,625 | 8,885 | - | 8,885 | 9,375 | 9% | 5% |
| Meter costs | 5,625 | 1,805 | 2,395 | 4,200 | 5,625 | 0% | 25% |
| Other contractual services | 6,750 | 6,442 | 5,474 | 11,916 | 6,750 | 0% | -77% |
| Electricity | 71,250 | 33,215 | 42,058 | 75,273 | 71,250 | 0% | -6% |
| Pumps & machinery | 37,500 | 21,692 | 22,048 | 43,740 | 56,250 | 50% | 22% |
| Depreciation | 45,000 | 21,756 | 22,221 | 43,977 | 45,000 | 0% | 2% |
| Total irrigation services | 331,433 | 136,389 | 124,800 | 261,189 | 344,445 | 4% | 24% |
| Total operating expenses | 573,443 | 238,850 | 226,534 | 465,384 | 564,656 | -2% | 18% |
| Operating income/loss | 5,439 | 147,366 | (23,415) | 123,951 | 49,503 | 810% | |
| Nonoperating revenues/(expenses) | | | | | | | |
| Interest income | 375 | 1,287 | - | 1,287 | 375 | 0% | -243% |
| Miscellaneous income | - | 644 | - | 644 | - | N/A | N/A |
| Total nonoperating revenues/(expenses) | 375 | 1,931 | - | 1,931 | 375 | 0% | -415% |
| Change in net assets | 5,814 | 149,297 | (23,415) | 125,882 | 49,878 | | |
| Total net assets - beginning (unaudited) | 1,168,389 | 1,268,258 | 1,417,555 | 1,268,258 | 1,394,140 | | |
| Total net assets - ending (projected) | <u>\$1,174,203</u> | <u>\$1,417,555</u> | <u>\$1,394,140</u> | <u>\$1,394,140</u> | <u>\$1,444,018</u> | | |

Assessment Summary

| Description | Total Units | 2023 | 2024 | Total Revenue |
|-----------------|-------------|----------|----------|------------------|
| Full Assessment | 3,194.34 | \$ 82.79 | \$ 79.62 | \$ 254,333 |

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

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
ENTERPRISE FUND 451 BUDGET
FISCAL YEAR 2024**

| | Fiscal Year 2023 | | | | | | |
|---|------------------------------|------------------------------|---------------------------------|--------------------------------|-------------------------------|------------------------------------|-----------------------------------|
| | Adopted Budget FY 2023 | Actual through 3/31/23 | Projected through 9/30/23 | Total Actual & Projected | Proposed Budget FY 2024 | Budget % Change 2023 vs 2024 | Budget '24 vs '23 Projected |
| OPERATING REVENUES | | | | | | | |
| Charges for services: | | | | | | | |
| Assessment levy - gross | \$ 88,154 | | | | \$ 84,777 | | |
| Allowable discounts (4%)* | (3,526) | | | | (3,391) | | |
| Assessment levy - net | 84,628 | \$ 80,079 | \$ 4,549 | \$ 84,628 | 81,386 | -4% | -4% |
| Irrigation revenue | 181,896 | 77,360 | 100,000 | 177,360 | 259,000 | 42% | 32% |
| Miscellaneous/interest | - | - | - | - | 10,000 | N/A | 100% |
| Total revenues | 266,524 | 157,439 | 104,549 | 261,988 | 350,386 | 31% | 25% |
| OPERATING EXPENSES | | | | | | | |
| Professional fees | | | | | | | |
| Supervisors** | 3,230 | 1,238 | 1,587 | 2,825 | 3,230 | 0% | 13% |
| Engineering | 1,250 | 1,091 | 501 | 1,592 | 1,250 | 0% | -27% |
| Legal | 1,500 | 426 | 752 | 1,178 | 1,500 | 0% | 21% |
| Audit** | 2,500 | 313 | 438 | 751 | 2,500 | 0% | 70% |
| Management | 4,101 | 2,051 | 2,050 | 4,101 | 4,183 | 2% | 2% |
| Accounting & payroll | 1,400 | 700 | 700 | 1,400 | 1,400 | 0% | 0% |
| Computer services | 420 | 262 | 209 | 471 | 420 | 0% | -12% |
| Utility billing | 8,375 | 4,576 | 4,827 | 9,403 | 8,375 | 0% | -12% |
| Telephone | 78 | 39 | 38 | 77 | 78 | 0% | 1% |
| Postage & reproduction | 113 | 50 | 71 | 121 | 113 | 0% | -7% |
| Printing and binding | 410 | 205 | 205 | 410 | 410 | 0% | 0% |
| Legal notices and communications | 94 | 45 | 65 | 110 | 94 | 0% | -17% |
| Office supplies | 63 | 66 | 45 | 111 | 63 | 0% | -76% |
| Subscription and memberships | 22 | 22 | - | 22 | 22 | 0% | 0% |
| ADA website compliance | 37 | 13 | - | 13 | 37 | 0% | 65% |
| Insurance** | 3,019 | 3,091 | (36) | 3,055 | 3,170 | 5% | 4% |
| Miscellaneous | 563 | 249 | 192 | 441 | 563 | 0% | 22% |
| Total professional fees | 27,175 | 14,437 | 11,644 | 26,081 | 27,408 | 1% | 5% |
| Field management fees | | | | | | | |
| Other contractual services | 3,150 | 1,575 | 1,575 | 3,150 | 3,150 | 0% | 0% |
| Total field management fees | 3,150 | 1,575 | 1,575 | 3,150 | 3,150 | 0% | 0% |
| Water management services | | | | | | | |
| NPDES program | 459 | 51 | 230 | 281 | 459 | 0% | 39% |
| Other contractual services: lakes | 29,085 | 12,767 | 13,555 | 26,322 | 26,149 | -10% | -1% |
| Other contractual services: wetlands | 5,505 | 2,760 | 1,560 | 4,320 | 5,505 | 0% | 22% |
| Other contractual services: culverts/drains | 5,505 | 2,946 | 2,581 | 5,527 | 5,505 | 0% | 0% |
| Other contractual services: lake health | 918 | 464 | 230 | 694 | 918 | 0% | 24% |
| Aquascaping | 2,753 | - | - | - | 2,753 | 0% | 100% |
| Capital outlay | 1,376 | - | 531 | 531 | 1,376 | 0% | 61% |
| Repairs and maintenance (aerators)* | 1,376 | 341 | 1,062 | 1,403 | 1,376 | 0% | -2% |
| Contingencies | - | 771 | 259 | 1,030 | - | N/A | N/A |
| Total water management services | 46,977 | 20,100 | 20,008 | 40,108 | 44,041 | -6% | 9% |

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
ENTERPRISE FUND 451 BUDGET
FISCAL YEAR 2024**

| | Fiscal Year 2023 | | | | Proposed Budget FY 2024 | Budget % Change 2023 vs 2024 | Budget '24 vs '23 Projected |
|--|------------------------------|------------------------------|---------------------------------|--------------------------------|----------------------------|------------------------------------|-----------------------------------|
| | Adopted Budget FY 2023 | Actual through 3/31/23 | Projected through 9/30/23 | Total Actual & Projected | | | |
| OPERATING EXPENSES (continued) | | | | | | | |
| Landscape services | | | | | | | |
| Other contractual - tree trimming | 918 | - | 230 | 230 | 1,835 | 100% | 87% |
| Total landscape services | 918 | - | 230 | 230 | 1,835 | 100% | 87% |
| Roadway Services | | | | | | | |
| Personnel | 1,239 | 562 | 405 | 967 | 1,239 | 0% | 22% |
| Repairs and maintenance - parts | 6,423 | - | 1,606 | 1,606 | 918 | -86% | -75% |
| Insurance | 625 | 356 | 11 | 367 | 750 | 20% | 51% |
| Total Roadway Services | 8,287 | 918 | 2,022 | 2,940 | 2,907 | -65% | -1% |
| Irrigation services | | | | | | | |
| Personnel | 20,663 | 10,621 | 6,460 | 17,081 | 18,500 | -10% | 8% |
| Reclaimed water- Bay Creek | 75,646 | 31,626 | 61,423 | 93,049 | 75,646 | 0% | -23% |
| Surplus RCS Water- Bayside | - | - | - | - | - | N/A | N/A |
| Repairs and maintenance - parts | 6,250 | 3,527 | 3,742 | 7,269 | 6,250 | 0% | -16% |
| Insurance | 2,875 | 2,962 | - | 2,962 | 3,125 | 9% | 5% |
| Meter costs | 1,875 | 602 | 798 | 1,400 | 1,875 | 0% | 25% |
| Other contractual services | 2,250 | 2,148 | 1,825 | 3,973 | 2,250 | 0% | -77% |
| Electricity | 23,750 | 11,072 | 14,019 | 25,091 | 23,750 | 0% | -6% |
| Pumps & machinery | 12,500 | 7,231 | 7,349 | 14,580 | 18,750 | 50% | 22% |
| Depreciation | 15,000 | 7,500 | 7,407 | 14,907 | 15,000 | 0% | 1% |
| Total irrigation services | 160,809 | 77,289 | 103,023 | 180,312 | 165,146 | 3% | -9% |
| Total operating expenses | 247,316 | 114,319 | 138,272 | 252,591 | 244,487 | -1% | -3% |
| Operating income/loss | 19,208 | 43,120 | (33,723) | 9,397 | 105,899 | 451% | 91% |
| Nonoperating revenues/(expenses) | | | | | | | |
| Interest income | 125 | 2 | - | 2 | 125 | 0% | 98% |
| Total nonoperating revenues/(expenses) | 125 | 2 | - | 2 | 125 | 0% | 98% |
| Change in net assets | 19,333 | 43,122 | (33,723) | 9,399 | 106,024 | | 91% |
| Total net assets - beginning (unaudited) | 96,111 | 4,134 | 47,256 | 4,134 | 13,533 | | |
| Total net assets - ending (projected) | <u>\$ 115,444</u> | <u>\$ 47,256</u> | <u>\$ 13,533</u> | <u>\$ 13,533</u> | <u>\$ 119,557</u> | | |

| Description | Total Units | Assessment Summary | | Total Revenue |
|-----------------|-------------|--------------------|-----------|---------------|
| | | 2023 | 2024 | |
| Full Assessment | 819.18 | \$ 107.61 | \$ 103.49 | \$ 84,777 |

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

**Bayside
Improvement Community Development District**

*****PRELIMINARY*****

Lee County

| 2023 - 2024 Assessments | | | O&M Assessment | | | Total Assessment | Change vs. Prior Year | |
|--------------------------------|--|-----------|---------------------------|------------------------|----------------------------|-----------------------------|----------------------------------|----------|
| | | | General Fund | Colony Fund | Enterprise Fund | | \$\$ | % |
| Bayside Neighborhoods | Limited Benefit Assessment-outside gates | \$ 146.43 | \$ - | \$ 79.62 | \$ 226.05 | \$ (28.89) | -13% | |
| Bayside Neighborhoods | Full Assessment | \$ 649.16 | \$ - | \$ 79.62 | \$ 728.78 | \$ 0.66 | 0% | |
| Bayside Neighborhoods | Common and Administration | \$ 251.95 | \$ - | \$ 79.62 | \$ 331.57 | \$ (5.70) | -2% | |
| The Colony Neighborhoods | Full Assessment | \$ 649.16 | \$ 637.88 | \$ 79.62 | \$ 1,366.66 | \$ 0.66 | 0% | |
| The Colony Neighborhoods | Common and Administration | \$ 251.95 | \$ 637.88 | \$ 79.62 | \$ 969.45 | \$ (5.70) | -1% | |

| 2022 - 2023 Assessments | | | O&M Assessment | | | Total Assessment |
|--------------------------------|--|-----------|---------------------------|------------------------|----------------------------|-----------------------------|
| | | | General Fund | Colony Fund | Enterprise Fund | |
| Bayside Neighborhoods | Limited Benefit Assessment-outside gates | \$ 172.15 | \$ - | \$ 82.79 | \$ 254.94 | |
| Bayside Neighborhoods | Full Assessment | \$ 645.33 | \$ - | \$ 82.79 | \$ 728.12 | |
| Bayside Neighborhoods | Common and Administration | \$ 254.48 | \$ - | \$ 82.79 | \$ 337.27 | |
| The Colony Neighborhoods | Full Assessment | \$ 645.33 | \$ 637.88 | \$ 82.79 | \$ 1,366.00 | |
| The Colony Neighborhoods | Common and Administration | \$ 254.48 | \$ 637.88 | \$ 82.79 | \$ 975.15 | |

**Bay Creek
Community Development District
2023-2024 Assessments**

*****PRELIMINARY*****

| Residential Neighborhoods (per unit) | O&M Assessment | | | Change Vs. Prior Year | |
|--------------------------------------|----------------|-----------------|------------------|-----------------------|------|
| | General Fund | Enterprise Fund | Total Assessment | \$ | % |
| Ascot | \$ 601.43 | \$ 103.49 | \$ 704.92 | \$ (6.60) | -1% |
| Pinewater Place | \$ 601.43 | \$ 103.49 | \$ 704.92 | \$ (6.60) | -1% |
| Bay Creek | \$ 601.43 | \$ 103.49 | \$ 704.92 | \$ (6.60) | -1% |
| The Ridge | \$ 601.43 | \$ 103.49 | \$ 704.92 | \$ (6.60) | -1% |
| Bay Creek (phase 2) | \$ 601.43 | \$ 103.49 | \$ 704.92 | \$ (6.60) | -1% |
| Baycrest Villas | \$ 601.43 | \$ 103.49 | \$ 704.92 | \$ (6.60) | -1% |
| Costa Del Sol | \$ 601.43 | \$ 103.49 | \$ 704.92 | \$ (6.60) | -1% |
| The Cottages | \$ 601.43 | \$ 103.49 | \$ 704.92 | \$ (6.60) | -1% |
| Southbridge | \$ 601.43 | \$ 103.49 | \$ 704.92 | \$ (6.60) | -1% |
| Creekside Crossing | \$ 601.43 | \$ 103.49 | \$ 704.92 | \$ (6.60) | -1% |
| The Point | \$ 601.43 | \$ 103.49 | \$ 704.92 | \$ (6.60) | -1% |
| Commercial & Golf Course | | | | | |
| Pelican's Nest Golf Course | \$ 34,606.28 | \$ 3,875.70 | \$ 38,481.98 | \$ (296.99) | -1% |
| US 41 Commercial Parcels | \$ 1,754.14 | \$ 1,110.45 | \$ 2,864.59 | \$ (347.01) | -12% |

| | | | | |
|--------------------------------------|------|--------------|-------------|--------------|
| Fiscal year 2022 - 2023 Assessments: | SF | \$ 603.91 | \$ 107.61 | \$ 711.52 |
| | MF | \$ 603.91 | \$ 107.61 | \$ 711.52 |
| | GC | \$ 34,748.98 | \$ 4,029.99 | \$ 38,778.97 |
| | COMM | \$ 2,056.94 | \$ 1,154.66 | \$ 3,211.60 |

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

Bayside Improvement
Community Development District
Assessable Unit Schedule Analysis - GF 001
Fiscal Year 2024

| Parcel | Classification | 2023 Units | 2024 Units |
|---------------------------|----------------|---------------|---------------|
| Single-Family | | | |
| Unit 1- Pennyroyal | SF | 43 | 43 |
| Unit 2- Goldcrest | SF | 42 | 42 |
| Unit 3- Lakemont | SF | 101 | 101 |
| Unit 4 - Lakemont | SF | 42 | 42 |
| Unit 6- Bay Cedar I | SF | 30 | 30 |
| Unit 7- The Capri | SF | 63 | 63 |
| Unit 8- Longlake | SF | 39 | 39 |
| Unit 9- Lakemont | SF | 22 | 22 |
| Unit 10 -Longlake | SF | 64 | 64 |
| Unit 11- Longlake | SF | 33 | 33 |
| Unit 12- Longlake | SF | 11 | 11 |
| Unit 13- Longlake Village | SF | 56 | 56 |
| Unit 15- Bay Cedar II | SF | 36 | 36 |
| Unit 19- Heron Point | SF | 23 | 23 |
| Coventry | SF | 8 | 8 |
| | Sub-total | 613 | 613 |
| Multi-Family | | | |
| Lakemont Cove | MF | 124 | 124 |
| Cypress Island | MF | 68 | 68 |
| Palm Colony | MF | 120 | 120 |
| Sandpiper Isles | MF | 100 | 100 |
| Sandpiper Greens | MF | 48 | 48 |
| Mystic Ridge | MF | 46 | 46 |
| Sawgrass Point | MF | 124 | 124 |
| The Reserve | MF | 60 | 60 |
| Southbridge | MF | 34 | 34 |
| | Sub-total | 724 | 724 |

Bayside Improvement
Community Development District
Assessable Unit Schedule Analysis - GF 001
Fiscal Year 2024

| Parcel | Classification | 2023 Units | 2024 Units |
|---|----------------|---------------|---------------|
| Commercial | | | |
| Parcel F/B | COM | 35.26 | 35.26 |
| PNGC Golf Maintenance Facility | COM | 12.54 | 12.54 |
| PCGC Golf Maintenance Facility | COM | 15.67 | 15.67 |
| PNGC Clubhouse | COM | 32.14 | 32.14 |
| PCGC Clubhouse | COM | 31.63 | 31.63 |
| | Sub-total | 127.24 | 127.24 |
| Golf Course | | | |
| Pelican's Nest | GC | 220.08 | 220.08 |
| Pelican Colony | GC | 145.85 | 145.85 |
| | Sub-total | 365.93 | 365.93 |
| LaScala (Baywinds addition) | MF | 64 | 64 |
| Palermo (Baywinds addition) | MF | 71 | 71 |
| | | 135 | 135 |
| Total Full Assessment Units (non-bonded area) | | 1965.17 | 1965.17 |

Single Family

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

Multi-Family

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

Bayside Improvement
Community Development District
Assessable Unit Schedule Analysis - GF 001
Fiscal Year 2024

| Parcel | Classification | 2023 Units | 2024 Units |
|---|--|----------------|----------------|
| Commercial | | | |
| Tract B Walden Center | COM | 37.70 | 37.70 |
| Tides Condo (f/k/a Villas at P.L. Apartments) | COM | 280 | 280 |
| Tract I | COM | 6.61 | 6.61 |
| Coconut Square, Lot 1 | COM | 8.0995 | 8.0995 |
| Coconut Square, Lot 2 | COM | 5.8586 | 5.8586 |
| Coconut Square, Lot 3 | COM | 5.7240 | 5.7240 |
| Coconut Square, Lot 4 | COM | 5.8184 | 5.8184 |
| Coconut Square, Lot 5 | COM | 15.1479 | 15.1479 |
| Colony Sales Office | COM | 1 | 1 |
| North building | COM | 11.0780 | 11.0780 |
| South building | COM | 11.0781 | 11.0781 |
| Tract E | COM | 7.19 | 7.19 |
| Hyatt | COM | 92.63 | 92.63 |
| | Sub-total | 487.93 | 487.93 |
| | Total Full Assessment Units (bond series 1996 area) | 1565.93 | 1565.93 |
| | Total Full Assessment Units | 3531.10 | 3531.10 |
| FUTURE UNITS | | | |
| Reduced Services | | | |
| Elks Lodge | non-profit | 6.57 | 6.57 |
| | Sub-total | 6.57 | 6.57 |
| Multi-Family | | | |
| Colony VIII (5630) | MF | 75 | 75 |
| Colony IX (5640) | MF | 75 | 75 |
| | Sub-total | 150 | 150 |
| | Total Future Limited Service Assessment Units | 156.57 | 156.57 |
| | Grand Total of Bayside Assessable Units | 3687.67 | 3687.67 |

4,526.94

**BAYCREEK COMMUNITY DEVELOPMENT DISTRICT
ASSESSABLE UNIT SCHEDULE ANALYSIS
Fiscal Year 2024**

| Residential Units | type | acres | Units | GF 101 O & M ERU's | GF 003 O & M ERU's |
|------------------------------|------|-------|---------------|--------------------------|--------------------------|
| Single Family | | | | | |
| Ascot | SF | | 48 | | |
| Pinewater Place | SF | | 44 | | |
| | | | 92 | 92 | 92 |
| Estate Single Family | | | | | |
| Unit 16 Bay Creek | ESF | | 20 | | |
| Unit 17 The Ridge | ESF | | 43 | | |
| Unit 17 addition The Ridge | ESF | | 2 | | |
| Bay Creek Phase 2 | ESF | | 15 | | |
| Total Estate Single Family | | | 80 | 80 | 80 |
| Multi Family | | | | | |
| Baycrest Villas | MF | | 90 | | |
| Costa Del Sol | MF | | 62 | | |
| Unit 18 The Cottages | MF | | 41 | | |
| Southbridge | MF | | 132 | | |
| Creskide Crossing | MF | | 114 | | |
| The Point | MF | | 160 | | |
| Total Multi Family | | | 599 | 599 | 599 |
| Total Residential | | | 771 | 771 | 771 |
| Commercial & Golf Course | | | | | |
| US 41 Commercial | COM | 1.85 | | 10.73 | 0 |
| Pelican's Nest Golf Course | GOLF | 57.54 | | 57.54 | 0 |
| Total Commercial | | 59.39 | | 68.27 | 0 |
| Total O & M Units | | | 839.27 | 771.00 | 771.00 |

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
ENTERPRISE FUND 401/451
ASSESSABLE UNIT SCHEDULE ANALYSIS
FISCAL YEAR 2024**

| | 2023 | 2024 |
|-----------------------------|--------------|--------------|
| | Units | Units |
| Unit 1- Pennyroyal | 43.00 | 43.00 |
| Unit 2- Goldcrest | 42.00 | 42.00 |
| Unit 3- Lakemont | 101.00 | 101.00 |
| Unit 4 - Lakemont | 42.00 | 42.00 |
| Unit 6- Bay Cedar I | 30.00 | 30.00 |
| Unit 7- The Capri | 63.00 | 63.00 |
| Unit 8- Longlake | 39.00 | 39.00 |
| Unit 9- Lakemont | 22.00 | 22.00 |
| Unit 10 -Longlake | 64.00 | 64.00 |
| Unit 11- Longlake | 33.00 | 33.00 |
| Unit 12- Longlake | 11.00 | 11.00 |
| Unit 13- Longlake Village | 56.00 | 56.00 |
| Unit 15- Bay Cedar II | 36.00 | 36.00 |
| Unit 19- Heron Point | 23.00 | 23.00 |
| Coventry | 8.00 | 8.00 |
| Lakemont Cove | 124.00 | 124.00 |
| Cypress Island | 68.00 | 68.00 |
| Palm Colony | 120.00 | 120.00 |
| Sandpiper Isles | 100.00 | 100.00 |
| Sandpiper Greens | 48.00 | 48.00 |
| Mystic Ridge | 46.00 | 46.00 |
| Sawgrass Point | 124.00 | 124.00 |
| The Reserve | 60.00 | 60.00 |
| Southbridge | 34.00 | 34.00 |
| LaScala (Baywinds addition) | 64.00 | 64.00 |
| Palermo (Baywinds addition) | 71.00 | 71.00 |
| Waterside | 46.00 | 46.00 |
| Messina Ct. | 6.00 | 6.00 |
| Sanctuary | 52.00 | 52.00 |
| Addison Place | 28.00 | 28.00 |
| Tuscany Isles | 40.00 | 40.00 |
| Bellagio | 26.00 | 26.00 |
| Heron Cove | 22.00 | 22.00 |
| Heron Glen | 15.00 | 15.00 |
| Las Palmas | 49.00 | 49.00 |
| Merano | 100.00 | 100.00 |
| Sorento | 72.00 | 72.00 |
| Treviso (Colony II) | 76.00 | 76.00 |
| Villa Trevi | 5.00 | 5.00 |
| Villa @ Castella | 24.00 | 24.00 |
| Casa @ Castella | 24.00 | 24.00 |
| Mansions @ Castella | 24.00 | 24.00 |
| Florenca (Colony III-5610) | 116.00 | 116.00 |
| Navona | 100.00 | 100.00 |
| Tezetto Phase I | 30.00 | 30.00 |

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
ENTERPRISE FUND 401/451
ASSESSABLE UNIT SCHEDULE ANALYSIS
FISCAL YEAR 2024**

| | 2023 | 2024 |
|--|-----------------|-----------------|
| | Units | Units |
| Tezetto Phase II | 39.00 | 39.00 |
| Altaira Colony IV (5620) | 75.00 | 75.00 |
| Cielo Colony V (5450) | 96.00 | 96.00 |
| Colony VIII (5630) | 75.00 | 75.00 |
| Colony IX (5640) | 75.00 | 75.00 |
| Ponza (former Pelican Landing Residential Assoc) | 13.00 | 13.00 |
| Parcel F/B | 35.26 | 35.26 |
| PNGC Clubhouse | 32.14 | 32.14 |
| PCGC Clubhouse | 31.63 | 31.63 |
| Walden Center | 37.70 | 37.70 |
| Tides | 280.00 | 280.00 |
| Tract I | 6.61 | 6.61 |
| Coconut Square Lot 1 | 8.10 | 8.10 |
| Coconut Square Lot 2 | 5.86 | 5.86 |
| Coconut Square Lot 3 | 5.72 | 5.72 |
| Coconut Square Lot 4 | 5.82 | 5.82 |
| Coconut Square Lot 5 | 15.15 | 15.15 |
| Colony Sales Office | 1.00 | 1.00 |
| North Building | 11.08 | 11.08 |
| South Building | 11.08 | 11.08 |
| Tract E WCI Site | 7.19 | 7.19 |
| Bayside | 3,194.34 | 3,194.34 |
| Ascot | 48.00 | 48.00 |
| Pinewater Place | 44.00 | 44.00 |
| Unit 16 Bay Creek | 20.00 | 20.00 |
| Unit 17 The Ridge | 43.00 | 43.00 |
| Unit 17 addition The Ridge | 2.00 | 2.00 |
| Bay Creek Phase 2 | 15.00 | 15.00 |
| Baycrest Villas | 90.00 | 90.00 |
| Costa Del Sol | 62.00 | 62.00 |
| Unit 18 The Cottages | 41.00 | 41.00 |
| Southbridge | 132.00 | 132.00 |
| Creekside Crossing | 114.00 | 114.00 |
| The Point | 160.00 | 160.00 |
| Commercial | 10.73 | 10.73 |
| PN Golf Club | 37.45 | 37.45 |
| Bay Creek | 819.18 | 819.18 |
| Total Enterprise Fund | 4,013.52 | 4,013.52 |

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

8BI

RESOLUTION 2023-08

THE ANNUAL APPROPRIATION RESOLUTION OF THE BAY CREEK COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2023, submitted to the Board of Supervisors (“**Board**”) of the Bay Creek Community Development District (“**District**”) a proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (“**Fiscal Year 2023/2024**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

WHEREAS, the Board set a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, the District Manager posted the Proposed Budget on the District’s website at least two days before the public hearing; and

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1st of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

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

SECTION 1. BUDGET

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

- b. The District Manager’s Proposed Budget, attached hereto as **Exhibit “A,”** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District’s Local Records Office and identified as “The Budget for the Bay Creek Community Development District for the Fiscal Year Ending September 30, 2024.”
- d. The final adopted budget shall be posted by the District Manager on the District’s official website within thirty (30) days after adoption, and shall remain on the website for at least 2 years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for the fiscal year beginning October 1, 2023, and ending September 30, 2024, the sum of \$847,952 to be raised by the levy of assessments and otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

| | |
|------------------------|------------------|
| TOTAL GENERAL FUND | \$497,566 |
| ENTERPRISE FUND 451 | <u>\$350,386</u> |
| TOTAL ALL FUNDS | \$847,952 |

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, Florida Statutes, the District at any time within the fiscal year or within 60 days following the end of the fiscal year may amend its budget for that fiscal year as follows:

- a. The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed \$10,000 or 10% of the original appropriation.

- c. By resolution, the Board may increase any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.
- d. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this Section 3 and Section 189.016, *Florida Statutes*, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any amendments to budget under subparagraphs c. and d. above are posted on the District’s website within 5 days after adoption and remain on the website for at least 2 years.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 28TH DAY OF AUGUST, 2023.

ATTEST:

**BAY CREEK COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: FY 2023/2024 Budget

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

8B11

RESOLUTION 2023-06

THE ANNUAL APPROPRIATION RESOLUTION OF THE BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2023, submitted to the Board of Supervisors (“**Board**”) of the Bayside Improvement Community Development District (“**District**”) proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (“**Fiscal Year 2023/2024**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

WHEREAS, the Board set a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, the District Manager posted the Proposed Budget on the District’s website at least two days before the public hearing; and

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1st of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

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

SECTION 1. BUDGET

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

- b. The Proposed Budget, attached hereto as **Exhibit "A,"** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes ("Adopted Budget")*, and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the Bayside Improvement Community Development District for the Fiscal Year Ending September 30, 2024."
- d. The Adopted Budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption, and shall remain on the website for at least 2 years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for the fiscal year beginning October 1, 2023, and ending September 30, 2024, the sum of \$2,682,616 to be raised by the levy of assessments and otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

| | |
|------------------------|--------------------|
| TOTAL GENERAL FUND | \$2,068,457 |
| ENTERPRISE FUND 401 | <u>\$ 614,159</u> |
| TOTAL ALL FUNDS | \$2,682,616 |

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, Florida Statutes, the District at any time within the fiscal year or within 60 days following the end of the fiscal year may amend its budget for that fiscal year as follows:

- a. The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed \$10,000 or 10% of the original appropriation.

- c. By resolution, the Board may increase any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.
- d. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this Section 3 and Section 189.016, *Florida Statutes*, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any amendments to budget under subparagraphs c. and d. above are posted on the District’s website within 5 days after adoption and remain on the website for at least 2 years.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 28TH DAY OF AUGUST, 2023.

ATTEST:

**BAYSIDE IMPROVEMENT COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: FY 2023/2024 Budget

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

8CI

RESOLUTION 2023-09

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BAY CREEK COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2023/2024; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Bay Creek Community Development District (“**District**”) is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, the District is located in Lee County, Florida (“**County**”); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District’s adopted capital improvement plan and Chapter 190, *Florida Statutes*; and

WHEREAS, the Board of Supervisors of the District (“**Board**”) hereby determines to undertake various operations and maintenance and other activities described in the District’s budgets for Fiscal Year 2023/2024 (“**Budget**”), attached hereto as **Exhibit “A”** and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Adopted Budget; and

WHEREAS, the provision of such services, facilities, and operations is a benefit to lands within the District; and

WHEREAS, Chapter 190, *Florida Statutes*, provides that the District may impose special assessments on benefitted lands within the District; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Budget; and

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2023/2024; and

WHEREAS, Chapter 197, *Florida Statutes*, provides a mechanism pursuant to which such

special assessments may be placed on the tax roll and collected by the local tax collector (“**Uniform Method**”), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

WHEREAS, it is in the best interests of the District to adopt the Assessment Roll of the Bay Creek Community Development District (“**Assessment Roll**”) attached to this Resolution as **Exhibit “B”** and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll to the County Tax Collector pursuant to the Uniform Method; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

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

SECTION 1. BENEFIT. The Board hereby finds and determines that the provision of the services, facilities, and operations as described in **Exhibit “A”** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands, as shown in **Exhibits “A” and “B,”** is hereby found to be fair and reasonable.

SECTION 2. ASSESSMENT IMPOSITION. Pursuant to Chapters 190 and 197, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District, and in accordance with **Exhibits “A” and “B.”** The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.

SECTION 3. COLLECTION. The collection of the operation and maintenance special assessments and previously levied debt service assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as indicated on **Exhibits “A” and “B.”** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

SECTION 4. ASSESSMENT ROLL. The Assessment Roll, attached to this Resolution as **Exhibit “B,”** is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the Bay Creek Community Development District.

SECTION 5. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution, and shall amend the District’s Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

SECTION 6. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Bay Creek Community Development District.

PASSED AND ADOPTED this 28th day of August, 2023.

ATTEST:

**BAY CREEK COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: FY 2023/2024 Budget

Exhibit B: Assessment Roll

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

8C11

RESOLUTION 2023-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2023/2024; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Bayside Improvement Community Development District ("**District**") is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, the District is located in Lee County, Florida ("**County**"); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District's adopted capital improvement plan and Chapter 190, *Florida Statutes*; and

WHEREAS, the Board of Supervisors of the District ("**Board**") hereby determines to undertake various operations and maintenance and other activities described in the District's budgets for Fiscal Year 2023/2024 ("**Budget**"), attached hereto as **Exhibit "A"** and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the District's Budget; and

WHEREAS, the provision of such services, facilities, and operations is a benefit to lands within the District; and

WHEREAS, Chapter 190, *Florida Statutes*, provides that the District may impose special assessments on benefitted lands within the District; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Adopted Budget; and

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2023/2024; and

WHEREAS, Chapter 197, *Florida Statutes*, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector (“**Uniform Method**”), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

WHEREAS, it is in the best interests of the District to adopt the Assessment Roll of the Bayside Improvement Community Development District (“**Assessment Roll**”) attached to this Resolution as **Exhibit “B”** and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll to the County Tax Collector pursuant to the Uniform Method; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

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

SECTION 1. BENEFIT. The Board hereby finds and determines that the provision of the services, facilities, and operations as described in **Exhibit “A”** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands, as shown in **Exhibits “A” and “B,”** is hereby found to be fair and reasonable.

SECTION 2. ASSESSMENT IMPOSITION. Pursuant to Chapters 190 and 197, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District, and in accordance with **Exhibits “A” and “B.”** The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.

SECTION 3. COLLECTION. The collection of the operation and maintenance special assessments and previously levied debt service assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as indicated on **Exhibits “A” and “B.”** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

SECTION 4. ASSESSMENT ROLL. The District's Assessment Roll, attached to this Resolution as **Exhibit “B,”** is hereby certified to the County Tax Collector and shall be collected

by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the Bayside Improvement Community Development District.

SECTION 5. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution, and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

SECTION 6. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Bayside Improvement Community Development District.

PASSED AND ADOPTED this 28th day of August, 2023.

ATTEST:

**BAYSIDE IMPROVEMENT COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: FY 2023/2024 Budget

Exhibit B: Assessment Roll

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

10

SOLITUDE

LAKE MANAGEMENT



Bayside/Baycreek CDD Waterway Inspection Report

Reason for Inspection: Routine Scheduled

Inspection Date: 2023-08-21

Prepared for:

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

Prepared by:

Bailey Hill, Aquatic Specialist

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

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Site: A-6

Comments:

Normal growth observed

Shoreline is well maintained, treat minimal sedge growth. Algae and aquatics are controlled.

Action Required:

Routine maintenance next visit

Target:

Shoreline weeds



Site: A-10

Comments:

Site looks good

Pennyroyal

Shoreline is well maintained. Algae and aquatics are controlled.

Action Required:

Routine maintenance next visit

Target:

Species non-specific



Site: A-13

Comments:

Site looks good

Shoreline is well maintained. Algae and aquatics are controlled. Grass clippings observed.

Action Required:

Routine maintenance next visit

Target:

Species non-specific



Site: A-14

Comments:

Normal growth observed
Pennyroyal
Shoreline is well maintained.
Algae and aquatics are controlled.
Minimal surface algae observed.



Action Required:

Routine maintenance next visit

Target:

Surface algae

Site: A-15

Comments:

Normal growth observed
Pennyroyal
Shoreline is well maintained. Spot treat littorals for vine growth.
Algae and aquatics are controlled.



Action Required:

Routine maintenance next visit

Target:

Shoreline weeds

Site: A-25

Comments:

Site looks good
Pennyroyal
Shoreline is well maintained, no Brazilian pepper noted. Algae and aquatics are controlled.



Action Required:

Routine maintenance next visit

Target:

Species non-specific

Site: B-3

Comments:

Normal growth observed
Lakemont
Shoreline is well maintained.
Algae and aquatics are controlled.
Monitor and treat chara growth as needed.



Action Required:

Routine maintenance next visit

Target:

Submersed vegetation

Site: B-4

Comments:

Site looks good
Lakemont Cove
Shoreline is well maintained.
Algae and aquatics are controlled.



Action Required:

Routine maintenance next visit

Target:

Species non-specific

Site: B-5

Comments:

Normal growth observed
Ascot
Shoreline is well maintained.
Minimal torpedograss noted
Algae and aquatics are controlled.
Minimal algae observed.



Action Required:

Routine maintenance next visit

Target:

Surface algae

Site: C-4A

Comments:

Site looks good

Longlake

Shoreline is well maintained.

Algae and aquatics are controlled.



Action Required:

Routine maintenance next visit

Target:

Species non-specific

Site: C-4B

Comments:

Site looks good

Longlake

Shoreline is well maintained.

Algae and aquatics are controlled.



Action Required:

Routine maintenance next visit

Target:

Species non-specific

Site: D-3A

Comments:

Normal growth observed

Southbridge

Shoreline is well maintained .

Algae and aquatics are controlled.

Minimal surface algae observed.



Action Required:

Routine maintenance next visit

Target:

Surface algae

Site: D-4

Comments:

Site looks good

Baycrest
Shoreline is well maintained.
Algae and aquatics are controlled.

Action Required:

Routine maintenance next visit

Target:

Species non-specific



Site: D-10

Comments:

Normal growth observed

Baycrest
Shoreline is well maintained,
minimal torpedograss
alligatorweed noted. Algae and
aquatics are controlled.

Action Required:

Routine maintenance next visit

Target:

Shoreline weeds



Site: E-10

Comments:

Requires attention

The Sanctuary
Shoreline is well maintained,
minor torpedograss noted. Needs
treatment for excessive growth of
submersed bacopa.

Action Required:

Re-inspect next visit

Target:

Submersed vegetation



Site: E-11

Comments:

Site looks good

Waterside
Shoreline is well maintained.
Algae and aquatics are controlled.



Action Required:

Routine maintenance next visit

Target:

Species non-specific

Site: E-12

Comments:

Site looks good

Waterside
Shoreline is well maintained.
Algae and aquatics are controlled.



Action Required:

Routine maintenance next visit

Target:

Species non-specific

Site: E-15

Comments:

Requires attention

Waterside
Shoreline is well maintained.
Algae is controlled. Needs treatment for excessive growth of submersed bacopa.



Action Required:

Re-inspect next visit

Target:

Submersed vegetation

Site: F-4

Comments:

Treatment in progress

Tuscany Isle
Shoreline is well maintained.
Cattails and shoreline weeds were treated on 8/21. Algae and aquatics are controlled.

Action Required:

Re-inspect next visit

Target:

Shoreline weeds



Site: F-10

Comments:

Normal growth observed

Treviso
Treat shoreline weeds and growth on bulkhead. Algae and aquatics are controlled. Minimal surface algae noted.

Action Required:

Routine maintenance next visit

Target:

Shoreline weeds



Site: F-11

Comments:

Normal growth observed

Sorrento
Shoreline is well maintained, spot treat minimal torpedograss. Algae and aquatics are controlled.
Minimal surface algae noted

Action Required:

Routine maintenance next visit

Target:

Torpedograss



Site: F-16

Comments:

Normal growth observed

Las Palmas

Shoreline is well maintained, spot treat minimal growth. Algae and aquatics are controlled. Bacopa is well established on shoreline.

Action Required:

Routine maintenance next visit

Target:

Shoreline weeds



Site: F-17

Comments:

Requires attention

Bellagio

Some treatment evident, needs follow up to treat new growth. Bacopa is well established.

Action Required:

Re-inspect next visit

Target:

Shoreline weeds

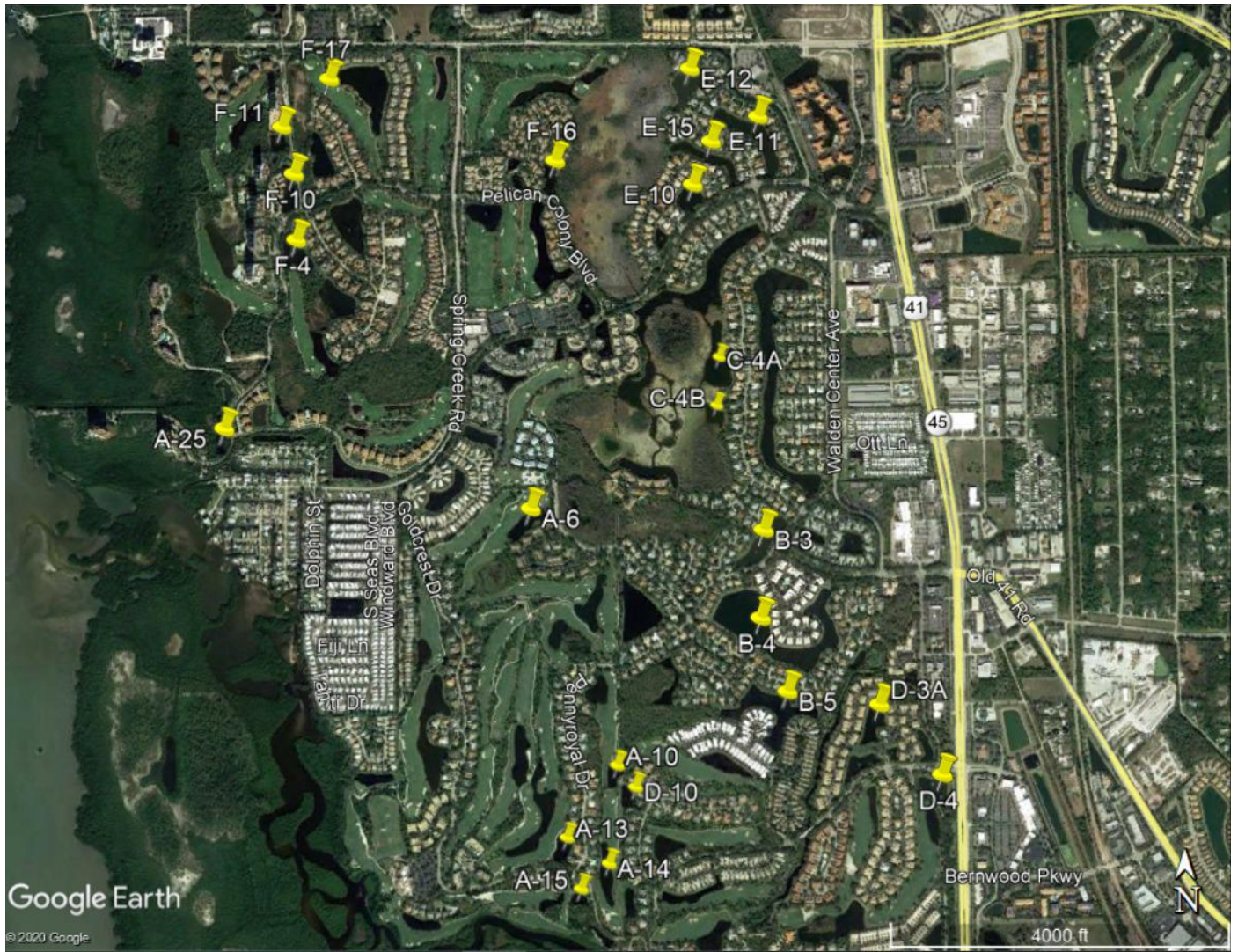


Management Summary

- This month's activities have been standard lake maintenance. D15 was recently treated for an algae bloom, needs additional treatment to target remaining growth.
 - 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.
 - Overall the lakes in this inspection were well maintained and only require routine maintenance.
 - Wildlife observations: egrets, white ibis, coots, ducks, bass, and turtles.
- Additional Observations:
- E10 & E15: Will be treated for overgrowth of bacopa ONLY within the lake. Will continue to promote growth along the shoreline for stabilization.
 - F10: Bulkhead needs treatment for overgrowth of weeds.
 - F17: Follow up treatment will be conducted to target remaining growth.

All action items listed above will be addressed on 8/22.

| Site | Comments | Target | Action Required |
|------|------------------------|----------------------|--------------------------------|
| A-6 | Normal growth observed | Shoreline weeds | Routine maintenance next visit |
| A-10 | Site looks good | Species non-specific | Routine maintenance next visit |
| A-13 | Site looks good | Species non-specific | Routine maintenance next visit |
| A-14 | Normal growth observed | Surface algae | Routine maintenance next visit |
| A-15 | Normal growth observed | Shoreline weeds | Routine maintenance next visit |
| A-25 | Site looks good | Species non-specific | Routine maintenance next visit |
| B-3 | Normal growth observed | Submersed vegetation | Routine maintenance next visit |
| B-4 | Site looks good | Species non-specific | Routine maintenance next visit |
| B-5 | Normal growth observed | Surface algae | Routine maintenance next visit |
| C-4A | Site looks good | Species non-specific | Routine maintenance next visit |
| C-4B | Site looks good | Species non-specific | Routine maintenance next visit |
| D-3A | Normal growth observed | Surface algae | Routine maintenance next visit |
| D-4 | Site looks good | Species non-specific | Routine maintenance next visit |
| D-10 | Normal growth observed | Shoreline weeds | Routine maintenance next visit |
| E-10 | Requires attention | Submersed vegetation | Re-inspect next visit |
| E-11 | Site looks good | Species non-specific | Routine maintenance next visit |
| E-12 | Site looks good | Species non-specific | Routine maintenance next visit |
| E-15 | Requires attention | Submersed vegetation | Re-inspect next visit |
| F-4 | Treatment in progress | Shoreline weeds | Re-inspect next visit |
| F-10 | Normal growth observed | Shoreline weeds | Routine maintenance next visit |
| F-11 | Normal growth observed | Torpedograss | Routine maintenance next visit |
| F-16 | Normal growth observed | Shoreline weeds | Routine maintenance next visit |
| F-17 | Requires attention | Shoreline weeds | Re-inspect next visit |



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

11B

Colony to CDD
08/21/23

The Colony Foundation Board met August 21, 2023.

Susan Irizarrey was introduced as the new CAM. She has experience in dealing with landscaping as well as other fields.

The Colony intends to install additional flashing signs to slow traffic inside the Colony.

Gate arms are being worked on and the

South Gate will probably need to have pavers removed to correct connections. It will be similar to the North Gate repair.

The renovation to the Bay Club was reviewed.

The South Wall entrance has been repaired.

The CDD has completed its repair of the fountain.

It was reported that the street lights on Pelican Colony Blvd. were not on for several nights even when other lights had turned on. Was there a problem with the photo cell?

The Colony noted that revisions to the PLCA documents were on going and that the Colony had concerns. Much discussion took place.

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

**UNAUDITED
FINANCIAL
STATEMENTS**

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
FINANCIAL STATEMENTS
UNAUDITED
JULY 31, 2023**

**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
JULY 31, 2023**

| | General Fund | | Total Governmental Funds |
|--|------------------------------|---------------------|--------------------------------|
| | General Fund 001 & 101 | General Fund 002 | |
| ASSETS | | | |
| Cash | | | |
| SunTrust | \$1,015,221 | \$393,623 | \$ 1,408,844 |
| FineMark MM * | 295,940 | 83,005 | 378,945 |
| FineMark ICS * | - | 4,734 | 4,734 |
| Accounts receivable (clearing fund) | 124,348 | 34,259 | 158,607 |
| Due from other funds | | | |
| Bayside general fund 001 | 10,239 | - | 10,239 |
| Bayside general fund 002 - The Colony | 16,364 | - | 16,364 |
| Prepaid expense | 130 | - | 130 |
| WC deposit | 1,806 | - | 1,806 |
| Deposits | 125 | 555 | 680 |
| Total assets | <u>\$ 1,464,173</u> | <u>\$ 516,176</u> | <u>\$ 1,980,349</u> |
| LIABILITIES & FUND BALANCES | | | |
| Liabilities | | | |
| Bayside - general fund 001 | - | 11,630 | 11,630 |
| Bay Creek - general fund 101 | 10,239 | 4,735 | 14,974 |
| Due to Bayside - enterprise fund 401 | 1,837 | - | 1,837 |
| Due to Bay Creek - enterprise fund 451 | 2,974 | - | 2,974 |
| Total liabilities | <u>15,050</u> | <u>16,365</u> | <u>31,415</u> |
| Fund Balances | | | |
| Unassigned | <u>1,449,123</u> | <u>499,811</u> | <u>1,948,934</u> |
| Total fund balances | <u>1,449,123</u> | <u>499,811</u> | <u>1,948,934</u> |
| Total liabilities and fund balances | <u>\$ 1,464,173</u> | <u>\$ 516,176</u> | <u>\$ 1,980,349</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 JULY 31, 2023**

| | Current Month | Year to Date | Annual Budget | % of Budget |
|---|------------------|------------------|------------------|----------------|
| REVENUES | | | | |
| Assessment levy - net | \$ 4,160 | \$ 2,477,857 | \$ 2,486,540 | 100% |
| Interest | 54 | 340 | 500 | 68% |
| Street sweeping | - | - | 13,000 | 0% |
| Miscellaneous | - | 32,297 | - | N/A |
| Total revenues | <u>4,214</u> | <u>2,510,494</u> | <u>2,500,040</u> | 100% |
| EXPENDITURES | | | | |
| Administrative | | | | |
| Supervisors | 646 | 11,948 | 19,377 | 62% |
| Engineering | 1,077 | 16,431 | 15,000 | 110% |
| Legal | 1,921 | 11,552 | 18,000 | 64% |
| Audit | 8,626 | 15,000 | 15,000 | 100% |
| Management | 3,500 | 35,000 | 42,000 | 83% |
| Accounting & payroll | 1,400 | 13,999 | 16,799 | 83% |
| Computer services | 420 | 4,819 | 5,040 | 96% |
| Assessment roll preparation* ¹ | - | 8,476 | 8,476 | 100% |
| Telephone | 79 | 791 | 950 | 83% |
| Postage & reproduction | 348 | 1,464 | 1,350 | 108% |
| Printing & binding | 410 | 4,098 | 4,918 | 83% |
| Legal notices and communications | - | 1,029 | 1,125 | 91% |
| Office supplies | 9 | 1,154 | 750 | 154% |
| Subscriptions & memberships | - | 263 | 263 | 100% |
| ADA website compliance | - | 158 | 253 | 62% |
| Insurance* ¹ | - | 18,546 | 17,770 | 104% |
| Miscellaneous (bank fees) | 189 | 3,869 | 6,750 | 57% |
| Total administrative | <u>18,625</u> | <u>148,597</u> | <u>173,821</u> | 85% |
| Field management | | | | |
| Other contractual | 3,150 | 31,500 | 37,799 | 83% |
| Total field management services | <u>3,150</u> | <u>31,500</u> | <u>37,799</u> | 83% |
| Water management | | | | |
| NPDES program | - | 355 | 3,165 | 11% |
| Other contractual services: lakes | 14,452 | 145,888 | 200,661 | 73% |
| Other contractual services: wetlands | 16,336 | 36,640 | 37,980 | 96% |
| Other contractual services: culverts/drains | 8,939 | 47,069 | 37,980 | 124% |
| Other contractual services: lake health | - | 3,516 | 6,330 | 56% |
| Aquascaping* ¹ | - | - | 18,990 | 0% |
| Capital outlay | - | 3,663 | 9,495 | 39% |
| Contingencies | - | 5,317 | - | N/A |
| Repairs and maintenance (aerators) | 2,238 | 11,334 | 9,495 | 119% |
| Total water management services | <u>41,965</u> | <u>253,782</u> | <u>324,096</u> | 78% |

**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 JULY 31, 2023**

| | Current Month | Year to Date | Annual Budget | % of Budget |
|---|------------------|------------------|------------------|----------------|
| Street lighting | | | | |
| Personnel services | - | 1,651 | - | N/A |
| Electricity | 9,231 | 43,469 | 40,000 | 109% |
| Hurricane light repair | - | 3,289 | - | N/A |
| Contractual services-lightpole | 4,304 | 48,456 | 40,000 | 121% |
| Total street lighting services | <u>13,535</u> | <u>96,865</u> | <u>80,000</u> | 121% |
| Landscaping | | | | |
| Supervisor | 5,419 | 86,873 | 126,500 | 69% |
| Personnel services | 73,295 | 751,236 | 1,048,759 | 72% |
| Capital outlay | 635 | 24,155 | 40,000 | 60% |
| Fuel | 3,247 | 26,470 | 25,000 | 106% |
| Repairs and maintenance (parts) | 1,333 | 61,168 | 35,000 | 175% |
| Insurance* ¹ | - | 16,480 | 15,287 | 108% |
| Minor operating equipment | 1,936 | 9,704 | 20,000 | 49% |
| Horticulture dumpster | 6,750 | 113,150 | 30,000 | 377% |
| Employee uniforms | 2,407 | 29,749 | 33,000 | 90% |
| Chemicals | 2,372 | 44,242 | 58,000 | 76% |
| Flower program* ² | - | 106,017 | 125,000 | 85% |
| Mulch program* ² | - | 97,459 | 77,000 | 127% |
| Plant replacement program* ² | 6,600 | 15,203 | 40,000 | 38% |
| Other contractual - tree trimming* ¹ | 4,264 | 95,912 | 6,330 | 1515% |
| Other contractual - horticulturalist | - | - | 2,000 | 0% |
| Other contractual - training | - | 470 | 1,500 | 31% |
| Maintenance tracking software | - | 1,920 | 3,500 | 55% |
| Unbudgeted contractual services | - | - | 76,000 | 0% |
| Fountain maintenance | 6,023 | 19,335 | 9,999 | 193% |
| Office operations | 3,271 | 25,340 | 23,000 | 110% |
| Monument maintenance | 4,635 | 4,635 | 15,000 | 31% |
| Total landscaping services | <u>122,187</u> | <u>1,529,518</u> | <u>1,810,875</u> | 84% |
| Roadway | | | | |
| Personnel | 402 | 7,208 | 8,546 | 84% |
| Repairs and maintenance - parts | - | - | 44,309 | 0% |
| Insurance | - | 1,807 | 1,583 | 114% |
| Total roadway services | <u>402</u> | <u>9,015</u> | <u>54,438</u> | 17% |

**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 JULY 31, 2023**

| | Current Month | Year to Date | Annual Budget | % of Budget |
|--|---------------------|---------------------|-------------------|----------------|
| Parks & recreation | | | | |
| Utilities | 770 | 8,342 | 9,000 | 93% |
| Operating supplies | 309 | 1,350 | 1,000 | 135% |
| Total parks & recreation | <u>1,079</u> | <u>9,692</u> | <u>10,000</u> | 97% |
| Other fees & charges | | | | |
| Property appraiser | - | 3,625 | 3,625 | 100% |
| Tax collector | - | 5,359 | 5,358 | 100% |
| Total other fees & charges | <u>-</u> | <u>8,984</u> | <u>8,983</u> | 100% |
| Total expenditures | <u>200,943</u> | <u>2,087,953</u> | <u>2,500,012</u> | 84% |
| Excess/(deficiency) of revenues over/(under) expenditures | (196,729) | 422,541 | 28 | |
| Fund balances - beginning | 1,645,852 | 1,026,582 | 980,260 | |
| Fund balances - ending | <u>\$ 1,449,123</u> | <u>\$ 1,449,123</u> | <u>\$ 980,288</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
JULY 31, 2023**

| | Bayside Improvement Enterprise Fund 401 | Bay Creek Enterprise Fund 451 | Total Enterprise Funds 401 & 451 |
|---|--|--|---|
| ASSETS | | | |
| Current assets: | | | |
| Cash | | | |
| Wells Fargo | \$ 716,847 | \$ - | \$ 716,847 |
| SunTrust | 253,908 | 30,689 | 284,597 |
| Accounts receivable (customers) | - | 15,908 | 15,908 |
| Due from Bayside general fund 001 | 1,501 | 838 | 2,339 |
| Due from Bay Creek general fund 101 | 336 | 2,137 | 2,473 |
| Due from Bay Creek enterprise fund 451 | 87,973 | - | 87,973 |
| Accounts receivable (clearing fund) | 11,567 | 5,414 | 16,981 |
| WC deposit | 104 | 35 | 139 |
| Total current assets | <u>1,072,236</u> | <u>55,021</u> | <u>1,127,257</u> |
| Noncurrent assets: | | | |
| Capital assets | | | |
| Property, plant and equipment | 1,968,959 | 24,570 | 1,993,529 |
| Irrigation system | - | 596,951 | 596,951 |
| Less accumulated depreciation | (1,576,792) | (555,403) | (2,132,195) |
| Total capital assets, net of accumulated depreciation | <u>392,167</u> | <u>66,118</u> | <u>458,285</u> |
| Total noncurrent assets | <u>392,167</u> | <u>66,118</u> | <u>458,285</u> |
| Total assets | <u>1,464,403</u> | <u>121,139</u> | <u>1,585,542</u> |
| LIABILITIES | | | |
| Current liabilities: | | | |
| Customer deposits | 47,930 | 12,189 | 60,119 |
| Due to Bayside enterprise fund 401 | - | 87,972 | 87,972 |
| Total current liabilities | <u>47,930</u> | <u>100,161</u> | <u>148,091</u> |
| NET POSITION | | | |
| Net investment in capital assets | 392,167 | 66,118 | 458,285 |
| Unrestricted | 1,039,201 | (45,140) | 994,061 |
| Total net position | <u>\$ 1,431,368</u> | <u>\$ 20,978</u> | <u>\$ 1,452,346</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 JULY 31, 2023**

| | Current Month | Year to Date | Annual Budget | % of Budget |
|---|------------------|-----------------|------------------|----------------|
| OPERATING REVENUES: | | | | |
| Charges for services | | | | |
| Assessment levy - net | \$ 559 | \$ 336,577 | \$ 338,510 | 99% |
| Irrigation | 45,033 | 437,162 | 506,896 | 86% |
| Total operating revenues | <u>45,592</u> | <u>773,739</u> | <u>845,406</u> | 92% |
| OPERATING EXPENSES: | | | | |
| Administrative services | | | | |
| Supervisor's fees | 216 | 3,984 | 6,459 | 62% |
| Engineering fees | 359 | 5,477 | 4,999 | 110% |
| Legal | 640 | 3,851 | 6,000 | 64% |
| Audit | 2,876 | 5,001 | 5,000 | 100% |
| Management | 1,367 | 13,671 | 16,403 | 83% |
| Accounting & payroll | 467 | 4,667 | 5,600 | 83% |
| Computer services | 140 | 1,607 | 1,680 | 96% |
| Utility billing | 3,675 | 32,909 | 33,500 | 98% |
| Telephone | 25 | 259 | 311 | 83% |
| Postage & reproduction | 116 | 488 | 450 | 108% |
| Printing and binding | 136 | 1,366 | 1,639 | 83% |
| Legal notices and communications | - | 343 | 375 | 91% |
| Office supplies | 28 | 409 | 251 | 163% |
| Subscription and memberships | - | 88 | 87 | 101% |
| ADA website compliance | - | 52 | 147 | 35% |
| Insurance* ¹ | - | 6,182 | 6,038 | 102% |
| Miscellaneous | 71 | 1,308 | 2,250 | 58% |
| Total administrative services | <u>10,116</u> | <u>81,662</u> | <u>91,189</u> | 90% |
| Field management services | | | | |
| Other contractual services | <u>1,051</u> | <u>10,500</u> | <u>12,600</u> | 83% |
| Total field management services | <u>1,051</u> | <u>10,500</u> | <u>12,600</u> | 83% |
| Water management services | | | | |
| NPDES program | - | 205 | 1,835 | 11% |
| Other contractual services: lakes | 8,379 | 84,583 | 116,339 | 73% |
| Other contractual services: wetlands | 9,472 | 21,242 | 22,020 | 96% |
| Other contractual services: culverts/drains | 5,160 | 27,267 | 22,020 | 124% |
| Other contractual services: lake health | - | 1,856 | 3,670 | 51% |
| Aquascaping* ¹ | - | - | 11,010 | 0% |
| Capital outlay | - | 2,124 | 5,505 | 39% |
| Repairs and maintenance (aerators)* | 1,297 | 6,571 | 5,505 | 119% |
| Contingencies | - | 3,083 | - | N/A |
| Total water management services | <u>24,308</u> | <u>146,931</u> | <u>187,904</u> | 78% |

**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 JULY 31, 2023**

| | Current Month | Year to Date | Annual Budget | % of Budget |
|-----------------------------------|---------------------|---------------------|---------------------|----------------|
| Landscape services | | | | |
| Other contractual - tree trimming | - | - | 3,671 | 0% |
| Total landscape services | - | - | 3,671 | 0% |
| Roadway services | | | | |
| Personnel | 125 | 2,857 | 4,954 | 58% |
| Repairs and maintenance - parts | - | - | 25,691 | 0% |
| Insurance | 16 | 1,486 | 2,499 | 59% |
| Total irrigation supply services | 141 | 4,343 | 33,144 | 13% |
| Irrigation supply services | | | | |
| Personnel | 3,582 | 56,622 | 82,651 | 69% |
| Reclaimed water | 8,996 | 83,133 | 75,646 | 110% |
| Repairs and maintenance - parts | 2,866 | 25,835 | 25,000 | 103% |
| Insurance* ¹ | - | 11,847 | 11,500 | 103% |
| Minor operating equipment | - | - | 75,945 | 0% |
| Meter costs | - | 3,723 | 7,500 | 50% |
| Other contractual services | 375 | 14,011 | 9,000 | 156% |
| Electricity | 8,375 | 84,989 | 95,000 | 89% |
| Pumps & machinery | 4,116 | 49,938 | 50,000 | 100% |
| Depreciation | 4,876 | 48,760 | 60,000 | 81% |
| Total irrigation supply services | 33,186 | 378,858 | 492,242 | 77% |
| Total operating expenses | 68,802 | 622,294 | 820,750 | 76% |
| Operating income/(loss) | (23,210) | 151,445 | 24,656 | |
| Nonoperating revenues/(expenses): | | | | |
| Interest income | 390 | 2,863 | 500 | 573% |
| Miscellaneous income | - | 644 | - | N/A |
| Total nonoperating revenues | 390 | 3,507 | 500 | 701% |
| Change in net position | (22,820) | 154,952 | 25,156 | |
| Total net position - beginning | 1,475,166 | 1,297,394 | 1,264,474 | |
| Total net position - ending | <u>\$ 1,452,346</u> | <u>\$ 1,452,346</u> | <u>\$ 1,289,630</u> | |

*¹ Typically an annual expense.

*² Typically a seasonal expense.

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JULY 31, 2023**

| | General Fund | | Total Governmental Funds |
|--|---------------------|----------------------|--------------------------------|
| | 001 | The Colony 002 | |
| ASSETS | | | |
| Cash | | | |
| SunTrust | \$ 832,581 | \$393,623 | \$ 1,226,204 |
| FineMark MM | 64,176 | 83,005 | 147,181 |
| FineMark ICS | - | 4,734 | 4,734 |
| Accounts receivable (clearing fund) | 93,299 | 34,259 | 127,558 |
| Due from other funds | | | |
| Bayside general fund 002 - The Colony | 11,629 | - | 11,629 |
| Prepaid expense | 130 | - | 130 |
| WC deposit | 1,462 | - | 1,462 |
| Deposits | 125 | 555 | 680 |
| Total assets | <u>\$ 1,003,402</u> | <u>\$ 516,176</u> | <u>\$ 1,519,578</u> |
| LIABILITIES & FUND BALANCES | | | |
| Liabilities | | | |
| Due to other funds | | | |
| Bayside - general fund 001 | - | 11,630 | 11,630 |
| Due to other governments (Bay Creek) | | | |
| Bay Creek - general fund 101 | 10,239 | 4,735 | 14,974 |
| Bay Creek - enterprise fund 451 | 838 | - | 838 |
| Due to Bayside - enterprise fund 401 | 1,501 | - | 1,501 |
| Total liabilities | <u>12,578</u> | <u>16,365</u> | <u>28,943</u> |
| Fund balances | | | |
| Unassigned | 990,824 | 499,811 | 1,490,635 |
| Total fund balances | <u>990,824</u> | <u>499,811</u> | <u>1,490,635</u> |
| Total liabilities and fund balances | <u>\$ 1,003,402</u> | <u>\$ 516,176</u> | <u>\$ 1,519,578</u> |

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES , EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND 001
FOR THE PERIOD ENDED JULY 31, 2023**

| | Current Month | Year to Date | Annual Budget | % of Budget |
|--|------------------|------------------|------------------|----------------|
| REVENUES | | | | |
| Assessment levy - net | \$ 3,481 | \$ 1,998,365 | \$ 2,004,182 | 100% |
| Interest | 11 | 96 | 404 | 24% |
| Street sweeping | - | - | 10,494 | 0% |
| Miscellaneous | - | 32,038 | - | N/A |
| Total revenue | <u>3,492</u> | <u>2,030,499</u> | <u>2,015,080</u> | 101% |
| EXPENDITURES | | | | |
| Administration services | | | | |
| Supervisors | 323 | 5,974 | 9,689 | 62% |
| Engineering | 874 | 13,332 | 12,171 | 110% |
| Legal | 1,559 | 9,373 | 14,605 | 64% |
| Audit | 4,313 | 8,668 | 7,500 | 116% |
| Management | 2,840 | 28,399 | 34,079 | 83% |
| Accounting & payroll | 1,136 | 11,359 | 13,631 | 83% |
| Computer services | 341 | 3,910 | 4,089 | 96% |
| Assessment roll preparation* ¹ | - | 6,877 | 6,877 | 100% |
| Telephone | 64 | 642 | 771 | 83% |
| Postage & reproduction | 282 | 1,188 | 1,095 | 108% |
| Printing & binding | 333 | 3,325 | 3,990 | 83% |
| Legal notices and communications | - | 835 | 913 | 91% |
| Office supplies | - | 929 | 609 | 153% |
| Subscriptions & memberships | - | 213 | 213 | 100% |
| ADA website compliance | - | 128 | 205 | 62% |
| Insurance* ¹ | - | 9,273 | 8,885 | 104% |
| Miscellaneous (bank fees) | 153 | 3,153 | 5,477 | 58% |
| Total administration services | <u>12,218</u> | <u>107,578</u> | <u>124,799</u> | 86% |
| Field management | | | | |
| Other contractual services | 2,556 | 25,559 | 30,670 | 83% |
| Total field management services | <u>2,556</u> | <u>25,559</u> | <u>30,670</u> | 83% |
| Water management | | | | |
| NPDES program | - | 288 | 2,568 | 11% |
| Other contractual services: lakes | 11,726 | 118,374 | 162,816 | 73% |
| Other contractual services: wetlands | 13,255 | 29,729 | 30,817 | 96% |
| Other contractual service: culverts/drains | 7,260 | 38,199 | 30,817 | 124% |
| Other contractual services: lake health | - | 2,853 | 5,136 | 56% |
| Aquascaping* ¹ | - | - | 15,408 | 0% |
| Capital outlay | - | 2,972 | 7,704 | 39% |
| Contingencies | - | 4,314 | - | N/A |
| Repairs and maintenance (aerators) | 1,816 | 9,196 | 7,704 | 119% |
| Total water management services | <u>34,057</u> | <u>205,925</u> | <u>262,970</u> | 78% |

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES , EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND 001
FOR THE PERIOD ENDED JULY 31, 2023**

| | Current Month | Year to Date | Annual Budget | % of Budget |
|---|------------------|------------------|------------------|----------------|
| Street lighting | | | | |
| Personnel services | - | 1,340 | - | N/A |
| Electricity | 7,490 | 35,271 | 32,456 | 109% |
| Hurricane light repair | - | 2,669 | - | N/A |
| Contractual services-lightpole | 3,492 | 39,317 | 32,456 | 121% |
| Total street lighting services | <u>10,982</u> | <u>78,597</u> | <u>64,912</u> | 121% |
| Landscaping | | | | |
| Supervisor | 4,396 | 70,484 | 102,642 | 69% |
| Personnel | 59,462 | 609,437 | 850,963 | 72% |
| Capital outlay | 515 | 19,599 | 32,456 | 60% |
| Fuel | 2,635 | 21,478 | 20,285 | 106% |
| Repairs & maintenance (parts) | 1,081 | 49,598 | 28,399 | 175% |
| Insurance* ¹ | - | 13,344 | 12,404 | 108% |
| Minor operating equipment | 1,571 | 7,874 | 16,228 | 49% |
| Horticultural dumpster | 5,477 | 91,810 | 24,342 | 377% |
| Employee uniforms | 1,953 | 24,138 | 26,776 | 90% |
| Chemicals | 1,924 | 35,898 | 47,061 | 76% |
| Flower program* ² | - | 86,022 | 101,425 | 85% |
| Mulch program* ² | - | 79,078 | 62,478 | 127% |
| Plant replacement program* ² | 5,355 | 12,336 | 32,456 | 38% |
| Other contractual - tree trimming* ¹ | 3,464 | 77,826 | 5,136 | 1515% |
| Other contractual - horticulturalist | - | - | 1,623 | 0% |
| Other contractual - training | - | 381 | 1,217 | 31% |
| Maintenance tracking software | - | 1,558 | 2,840 | 55% |
| Unbudgeted contractual services | - | - | 61,666 | 0% |
| Fountain maintenance | 4,887 | 15,688 | 8,114 | 193% |
| Office operations | 2,654 | 20,562 | 18,662 | 110% |
| Monument maintenance | 3,761 | 3,761 | 12,171 | 31% |
| Total landscaping services | <u>99,135</u> | <u>1,240,872</u> | <u>1,469,344</u> | 84% |
| Roadway services | | | | |
| Personnel | 326 | 5,848 | 6,934 | 84% |
| Repairs & maintenance - parts | - | - | 35,953 | 0% |
| Insurance | - | 1,463 | 1,284 | 114% |
| Total roadway services | <u>326</u> | <u>7,311</u> | <u>44,171</u> | 17% |
| Parks & recreation | | | | |
| Utilities | 739 | 8,008 | 8,640 | 93% |
| Operating supplies | 297 | 1,296 | 960 | 135% |
| Total parks & recreation | <u>1,036</u> | <u>9,304</u> | <u>9,600</u> | 97% |

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES , EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND 001
FOR THE PERIOD ENDED JULY 31, 2023**

| | Current Month | Year to Date | Annual Budget | % of Budget |
|--|-------------------|-------------------|-------------------|----------------|
| Other fees & charges | | | | |
| Property appraiser | - | 3,480 | 3,480 | 100% |
| Tax collector | - | 4,217 | 5,144 | 82% |
| Total other fees & charges | - | 7,697 | 8,624 | 89% |
| Total expenditures | 160,310 | 1,682,843 | 2,015,090 | 84% |
| Excess/(deficiency) of revenues over/(under) expenditures | (156,818) | 347,656 | (10) | |
| Fund balances - beginning | 1,147,642 | 643,168 | 601,448 | |
| Fund balances - ending | <u>\$ 990,824</u> | <u>\$ 990,824</u> | <u>\$ 601,438</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 JULY 31, 2023**

| | Current Month | Year to Date | Budget | % of Budget |
|--|------------------|----------------|----------------|----------------|
| REVENUES | | | | |
| Assessment levy - net | \$ 1,340 | \$ 767,526 | \$ 771,356 | 100% |
| Interest & miscellaneous | 10 | 88 | 500 | 18% |
| Total revenues | <u>1,350</u> | <u>767,614</u> | <u>771,856</u> | 99% |
| EXPENDITURES | | | | |
| Administrative services | | | | |
| Accounting & payroll | 782 | 7,817 | 9,380 | 83% |
| Computer services | 286 | 2,844 | 3,411 | 83% |
| Assessment roll preparation* ¹ | - | 1,150 | 1,150 | 100% |
| Field management | 1,184 | 11,843 | 14,211 | 83% |
| Other current charges | 44 | 86 | - | N/A |
| Total administrative services | <u>2,296</u> | <u>23,740</u> | <u>28,152</u> | 84% |
| Street lighting services | | | | |
| Contractual services - light poles* ¹ | 742 | 63,192 | 5,000 | 1264% |
| Equipment | - | 1,493 | - | N/A |
| Total street lighting services | <u>742</u> | <u>64,685</u> | <u>5,000</u> | 1294% |
| Landscaping maintenance services | | | | |
| Personnel services | 22,980 | 291,602 | 353,704 | 82% |
| Other contractual - horticulturalists | - | - | 1,500 | 0% |
| Other contractual - training | - | - | 1,500 | 0% |
| Rentals & leases | - | - | 20,000 | 0% |
| Fuel | - | 4,146 | 9,000 | 46% |
| Repairs & maintenance (parts) | 954 | 6,587 | 15,000 | 44% |
| Insurance* ¹ | - | 2,687 | 3,000 | 90% |
| Horticulture dumpster | - | - | 16,000 | 0% |
| Miscellaneous equipment | - | 348 | 2,500 | 14% |
| Chemicals | - | 5,926 | 17,000 | 35% |
| Flower program* ² | 12,128 | 49,102 | 66,000 | 74% |
| Mulch program* ² | 5,467 | 25,661 | 40,500 | 63% |
| Plant replacement program* ² | - | 3,564 | 40,000 | 9% |
| Other contractual - tree trimming* ² | 2,000 | 14,350 | 10,000 | 144% |
| Monument maintenance | - | - | 3,000 | 0% |
| Total landscaping maintenance services | <u>43,529</u> | <u>403,973</u> | <u>598,704</u> | 67% |

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES , EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND 002 - THE COLONY
FOR THE PERIOD ENDED JULY 31, 2023**

| | <u>Current Month</u> | <u>Year to Date</u> | <u>Budget</u> | <u>% of Budget</u> |
|---|--------------------------|---------------------|-------------------|------------------------|
| Fountain services | | | | |
| Operating supplies | 23,365 | 123,873 | 140,000 | 88% |
| Total fountain services | <u>23,365</u> | <u>123,873</u> | <u>140,000</u> | 88% |
| Total expenditures | <u>69,932</u> | <u>616,271</u> | <u>771,856</u> | 80% |
| Net increase/(decrease) of fund balance | (68,582) | 151,343 | - | |
| Fund balance - beginning | 568,393 | 348,468 | 334,835 | |
| Fund balance - ending | <u>\$ 499,811</u> | <u>\$ 499,811</u> | <u>\$ 334,835</u> | |

*¹ Typically an annual expense.

*² Typically a seasonal expense.

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICTS
STATEMENT OF NET POSITION
ENTERPRISE FUND 401
JULY 31, 2023**

| | Bayside Improvement Enterprise Fund 401 |
|---|--|
| ASSETS | |
| Current assets: | |
| Cash | |
| Wells Fargo | \$ 716,847 |
| SunTrust | 253,908 |
| Undeposited funds | 14,895 |
| Due from Bayside general fund 001 | 1,501 |
| Due from Bay Creek general fund 101 | 336 |
| Due from Bay Creek enterprise fund | 87,973 |
| Accounts receivable (clearing fund) | 11,567 |
| WC deposit | 104 |
| Total current assets | 1,087,131 |
| Noncurrent assets: | |
| Capital assets | |
| Property, plant and equipment | 1,968,959 |
| Less accumulated depreciation | (1,576,792) |
| Total capital assets, net of accumulated depreciation | 392,167 |
| Total noncurrent assets | 392,167 |
| Total assets | 1,479,298 |
| LIABILITIES | |
| Current liabilities: | |
| Unearned revenue | - |
| Customer deposits | 47,930 |
| Total current liabilities | 47,930 |
| NET POSITION | |
| Net investment in capital assets | 392,167 |
| Unrestricted | 1,039,201 |
| Total net position | \$ 1,431,368 |

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET POSITION
ENTERPRISE FUND 401
FOR THE PERIOD ENDED JULY 31, 2023**

| | Current Month | Year to Date | Budget | % of Budget |
|---|------------------|-----------------|----------------|----------------|
| Operating revenues | | | | |
| Charges for services: | | | | |
| Assessment levy - net | \$ 441 | \$ 252,628 | \$ 253,882 | 100% |
| Irrigation | 27,303 | 288,859 | 325,000 | 89% |
| Total operating revenues | <u>27,744</u> | <u>541,487</u> | <u>578,882</u> | 94% |
| Operating expenses | | | | |
| Administrative services | | | | |
| Supervisors | 108 | 1,992 | 3,230 | 62% |
| Engineering | 269 | 4,108 | 3,750 | 110% |
| Legal | 480 | 2,888 | 4,500 | 64% |
| Audit | 1,438 | 2,813 | 2,500 | 113% |
| Management | 1,025 | 10,253 | 12,303 | 83% |
| Accounting & payroll | 350 | 3,500 | 4,200 | 83% |
| Computer services | 105 | 1,205 | 1,260 | 96% |
| Utility billing | 2,756 | 24,682 | 25,125 | 98% |
| Telephone | 19 | 194 | 233 | 83% |
| Postage & reproduction | 87 | 366 | 338 | 108% |
| Printing and binding | 102 | 1,024 | 1,229 | 83% |
| Legal notices and communications | - | 257 | 281 | 91% |
| Office supplies | 21 | 307 | 188 | 163% |
| Subscription and memberships | - | 66 | 65 | 102% |
| ADA website compliance | - | 39 | 110 | 35% |
| Insurance* ¹ | - | 3,091 | 3,019 | 102% |
| Miscellaneous | 55 | 992 | 1,688 | 59% |
| Total administrative services | <u>6,815</u> | <u>57,777</u> | <u>64,019</u> | 90% |
| Field management services | | | | |
| Other contractual services | 788 | 7,875 | 9,450 | 83% |
| Total field management services | <u>788</u> | <u>7,875</u> | <u>9,450</u> | 83% |
| Water management services | | | | |
| NPDES program | - | 154 | 1,376 | 11% |
| Other contractual services: lakes | 6,284 | 63,437 | 87,254 | 73% |
| Other contractual services: wetlands | 7,104 | 15,932 | 16,515 | 96% |
| Other contractual services: culverts/drains | 3,870 | 20,450 | 16,515 | 124% |
| Other contractual services: lake health | - | 1,392 | 2,753 | 51% |
| Aquascaping* ¹ | - | - | 8,258 | 0% |
| Capital outlay | - | 1,593 | 4,129 | 39% |
| Repairs and maintenance (aerators)* | 973 | 4,928 | 4,129 | 119% |
| Contingencies | - | 2,312 | - | N/A |
| Total water management services | <u>18,231</u> | <u>110,198</u> | <u>140,929</u> | 78% |

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET POSITION
ENTERPRISE FUND 401
FOR THE PERIOD ENDED JULY 31, 2023**

| | Current Month | Year to Date | Budget | % of Budget |
|---|---------------------|---------------------|---------------------|----------------|
| Landscape services | | | | |
| Other contractual - tree trimming | - | - | 2,753 | 0% |
| Total landscape services | - | - | 2,753 | 0% |
| Roadway services | | | | |
| Personnel | 94 | 2,143 | 3,716 | 58% |
| Repairs and maintenance - parts | - | - | 19,268 | 0% |
| Insurance | 12 | 1,114 | 1,875 | 59% |
| Total irrigation supply services | 106 | 3,257 | 24,859 | 13% |
| Irrigation supply services | | | | |
| Personnel | 2,686 | 42,465 | 61,988 | 69% |
| Repairs and maintenance - parts | 2,153 | 19,418 | 18,750 | 104% |
| Insurance* ¹ | - | 8,885 | 8,625 | 103% |
| Surplus RCS Water-Bayside | - | - | 75,945 | 0% |
| Meter costs | - | 2,792 | 5,625 | 50% |
| Other contractual services | 281 | 10,508 | 6,750 | 156% |
| Electricity | 6,281 | 63,742 | 71,250 | 89% |
| Pumps & machinery | 3,087 | 37,454 | 37,500 | 100% |
| Depreciation | 3,626 | 36,260 | 45,000 | 81% |
| Total irrigation supply services | 18,114 | 221,524 | 331,433 | 67% |
| Total operating expenses | 44,054 | 400,631 | 573,443 | 70% |
| Operating income/(loss) | (16,310) | 140,856 | 5,439 | |
| Nonoperating revenues/(expenses) | | | | |
| Interest income | 390 | 2,859 | 375 | 762% |
| Miscellaneous income | - | 644 | - | N/A |
| Total nonoperating revenues | 390 | 3,503 | 375 | 934% |
| Change in net position | (15,920) | 144,359 | 5,814 | |
| Total net position - beginning | 1,447,288 | 1,287,009 | 1,168,389 | |
| Total net position - ending | <u>\$ 1,431,368</u> | <u>\$ 1,431,368</u> | <u>\$ 1,174,203</u> | |

*¹ Typically an annual expense.

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JULY 31, 2023**

| | <u>General Fund</u> | Total |
|--|---------------------|-----------------------|
| | 101 | Governmental Funds |
| | <u>101</u> | <u>Funds</u> |
| ASSETS | | |
| Cash | | |
| SunTrust | \$ 182,640 | \$ 182,640 |
| FineMark MM | 231,764 | 231,764 |
| Accounts receivable (clearing fund) | 31,049 | 31,049 |
| Due from other governments - Bayside Improvement | | |
| Bayside general fund 001 | 10,239 | 10,239 |
| Bayside general fund 002 - The Colony | 4,735 | 4,735 |
| WC deposit | 344 | 344 |
| Total assets | <u>\$ 460,771</u> | <u>\$ 460,771</u> |
| LIABILITIES & FUND BALANCES | | |
| Liabilities | | |
| Due to other governments - Bayside Improvement | | |
| Bayside - enterprise fund 401 | 336 | 336 |
| Due to Bay Creek - enterprise fund 451 | 2,136 | 2,136 |
| Total liabilities | <u>2,472</u> | <u>2,472</u> |
| Fund balances | | |
| Unassigned | 458,299 | 458,299 |
| Total fund balances | <u>458,299</u> | <u>458,299</u> |
| Total liabilities and fund balances | <u>\$ 460,771</u> | <u>\$ 460,771</u> |

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES , EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND 101
FOR THE PERIOD ENDED JULY 31, 2023**

| | Current Month | Year to Date | Annual Budget | % of Budget |
|--|------------------|-----------------|------------------|----------------|
| REVENUES | | | | |
| Assessment levy - net | \$ 679 | \$ 479,492 | \$ 482,324 | 99% |
| Interest | 43 | 244 | 98 | 249% |
| Street sweeping | - | - | 2,506 | 0% |
| Miscellaneous | - | 259 | - | N/A |
| Total revenues | 722 | 479,995 | 484,928 | 99% |
| EXPENDITURES | | | | |
| Administration services | | | | |
| Supervisors | 323 | 5,974 | 9,689 | 62% |
| Engineering | 203 | 3,099 | 2,829 | 110% |
| Legal | 362 | 2,179 | 3,395 | 64% |
| Audit | 4,313 | 6,332 | 7,500 | 84% |
| Management | 660 | 6,601 | 7,921 | 83% |
| Accounting & payroll | 264 | 2,640 | 3,168 | 83% |
| Computer services | 79 | 909 | 951 | 96% |
| Assessment roll preparation* ¹ | - | 1,599 | 1,599 | 100% |
| Telephone | 15 | 149 | 179 | 83% |
| Postage & reproduction | 66 | 276 | 255 | 108% |
| Printing & binding | 77 | 773 | 928 | 83% |
| Legal notices and communications | - | 194 | 212 | 92% |
| Office supplies | 9 | 225 | 141 | 160% |
| Subscriptions & memberships | - | 50 | 50 | 100% |
| ADA website compliance | - | 30 | 48 | 63% |
| Insurance* ¹ | - | 9,273 | 8,885 | 104% |
| Miscellaneous (bank fees) | 36 | 716 | 1,273 | 56% |
| Total administration services | 6,407 | 41,019 | 49,023 | 84% |
| Field management fees | | | | |
| Other contractual | 594 | 5,941 | 7,129 | 83% |
| Total field management | 594 | 5,941 | 7,129 | 83% |
| Water management | | | | |
| NPDES program | - | 67 | 597 | 11% |
| Other contractual services: lakes | 2,726 | 27,514 | 37,845 | 73% |
| Other contractual services: wetlands | 3,081 | 6,911 | 7,163 | 96% |
| Other contractual service: culverts/drains | 1,679 | 8,870 | 7,163 | 124% |
| Other contractual services: lake health | - | 663 | 1,194 | 56% |
| Aquascaping* ¹ | - | - | 3,582 | 0% |
| Capital outlay | - | 691 | 1,791 | 39% |
| Contingencies | - | 1,003 | - | N/A |
| Repairs and maintenance (aerators) | 422 | 2,138 | 1,791 | 119% |
| Total water management | 7,908 | 47,857 | 61,126 | 78% |

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES , EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND 101
FOR THE PERIOD ENDED JULY 31, 2023**

| | Current Month | Year to Date | Annual Budget | % of Budget |
|---|------------------|-----------------|------------------|----------------|
| Street lighting | | | | |
| Personnel services | - | 311 | - | N/A |
| Electricity | 1,741 | 8,198 | 7,544 | 109% |
| Hurricane light repair | - | 620 | - | N/A |
| Contractual services-lightpole | 812 | 9,139 | 7,544 | 121% |
| Total street lighting | <u>2,553</u> | <u>18,268</u> | <u>15,088</u> | 121% |
| Landscape services | | | | |
| Supervisor | 1,023 | 16,389 | 23,858 | 69% |
| Personnel services | 13,833 | 141,799 | 197,796 | 72% |
| Capital outlay | 120 | 4,556 | 7,544 | 60% |
| Fuel | 612 | 4,992 | 4,715 | 106% |
| Repairs and maintenance (parts) | 252 | 11,570 | 6,601 | 175% |
| Insurance* ¹ | - | 3,136 | 2,883 | 109% |
| Minor operating equipment | 365 | 1,830 | 3,772 | 49% |
| Horticulture dumpster | 1,273 | 21,340 | 5,658 | 377% |
| Employee uniforms | 454 | 5,611 | 6,224 | 90% |
| Chemicals | 448 | 8,344 | 10,939 | 76% |
| Flower program* ² | - | 19,995 | 23,575 | 85% |
| Mulch program* ² | - | 18,381 | 14,522 | 127% |
| Plant replacement program* ² | 1,245 | 2,867 | 7,544 | 38% |
| Other contractual - tree trimming* ¹ | 800 | 18,086 | 1,194 | 1515% |
| Other contractual - horticulturalist | - | - | 377 | 0% |
| Other contractual - training | - | 89 | 283 | 31% |
| Maintenance tracking software | - | 362 | 660 | 55% |
| Unbudgeted contractual services | - | - | 14,334 | 0% |
| Fountain maintenance | 1,136 | 3,647 | 1,886 | 193% |
| Office operations | 617 | 4,778 | 4,338 | 110% |
| Monument maintenance | 874 | 874 | 2,829 | 31% |
| Total landscape services | <u>23,052</u> | <u>288,646</u> | <u>341,532</u> | 85% |
| Roadway services | | | | |
| Personnel | 76 | 1,360 | 1,612 | 84% |
| Repairs and maintenance - parts | - | - | 8,357 | 0% |
| Insurance | - | 344 | 299 | 115% |
| Total roadway services | <u>76</u> | <u>1,704</u> | <u>10,268</u> | 17% |
| Parks & recreation | | | | |
| Utilities | 31 | 334 | 360 | 93% |
| Operating supplies | 12 | 54 | 40 | 135% |
| Total parks and recreation | <u>43</u> | <u>388</u> | <u>400</u> | 97% |

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES , EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND 101
FOR THE PERIOD ENDED JULY 31, 2023**

| | <u>Current Month</u> | <u>Year to Date</u> | <u>Annual Budget</u> | <u>% of Budget</u> |
|--|--------------------------|-------------------------|--------------------------|------------------------|
| Other fees & charges | | | | |
| Property appraiser | - | 145 | 145 | 100% |
| Tax collector | - | 1,142 | 214 | 534% |
| Total other fees & charges | - | 1,287 | 359 | 358% |
| Total expenditures | 40,633 | 405,110 | 484,925 | 84% |
| Excess/(deficiency) of revenues over/(under) expenditures | (39,911) | 74,885 | 3 | |
| Fund balances - beginning | 498,210 | 383,414 | 378,811 | |
| Fund balances - ending | <u>\$ 458,299</u> | <u>\$ 458,299</u> | <u>\$ 378,814</u> | |

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
STATEMENT OF NET POSITION
ENTERPRISE FUND 451
JULY 31, 2023**

| | Bay Creek Enterprise Fund 451 |
|---|--|
| ASSETS | |
| Current assets: | |
| Cash | |
| SunTrust | \$ 30,689 |
| Accounts receivable (customers) | 15,908 |
| Due from Bayside general fund 001 | 838 |
| Due from Bay Creek general fund 101 | 2,137 |
| Accounts receivable (clearing fund) | 5,414 |
| WC deposit | 35 |
| Total current assets | 55,021 |
| Noncurrent assets: | |
| Capital assets | |
| Property, plant and equipment | 24,570 |
| Irrigation system | 596,951 |
| Less accumulated depreciation | (555,403) |
| Total capital assets, net of accumulated depreciation | 66,118 |
| Total noncurrent assets | 66,118 |
| Total assets | 121,139 |
| LIABILITIES | |
| Current Liabilities: | |
| Customer deposits | 12,189 |
| Due to Bayside enterprise fund 401 | 87,972 |
| Total current liabilities | 100,161 |
| NET POSITION | |
| Net investment in capital assets | 66,118 |
| Unrestricted | (45,140) |
| Total net position | \$ 20,978 |

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET POSITION
ENTERPRISE FUND 451
FOR THE PERIOD ENDED JULY 31, 2023**

| | <u>Current Month</u> | <u>Year to Date</u> | <u>Budget</u> | <u>% of Budget</u> |
|---|--------------------------|-------------------------|----------------|------------------------|
| Operating revenues | | | | |
| Charges for services: | | | | |
| Assessment levy - net | \$ 118 | \$ 83,949 | \$ 84,628 | 99% |
| Irrigation | 17,730 | 148,303 | 181,896 | 82% |
| Total operating revenues | <u>17,848</u> | <u>232,252</u> | <u>266,524</u> | 87% |
| Operating expenses | | | | |
| Administrative services | | | | |
| Supervisors | 108 | 1,992 | 3,230 | 62% |
| Engineering | 90 | 1,369 | 1,250 | 110% |
| Legal | 160 | 963 | 1,500 | 64% |
| Audit | 1,438 | 2,188 | 2,500 | 88% |
| Management | 342 | 3,418 | 4,101 | 83% |
| Accounting & payroll | 117 | 1,167 | 1,400 | 83% |
| Computer services | 35 | 402 | 420 | 96% |
| Utility billing | 919 | 8,227 | 8,375 | 98% |
| Telephone | 6 | 65 | 78 | 83% |
| Postage & reproduction | 29 | 122 | 113 | 108% |
| Printing and binding | 34 | 342 | 410 | 83% |
| Legal notices and communications | - | 86 | 94 | 91% |
| Office supplies | 7 | 102 | 63 | 162% |
| Subscription and memberships | - | 22 | 22 | 100% |
| ADA website compliance | - | 13 | 37 | 35% |
| Insurance* ¹ | - | 3,091 | 3,019 | 102% |
| Miscellaneous | 16 | 316 | 563 | 56% |
| Total administrative services | <u>3,301</u> | <u>23,885</u> | <u>27,175</u> | 88% |
| Field management services | | | | |
| Other contractual services | 263 | 2,625 | 3,150 | 83% |
| Total field management services | <u>263</u> | <u>2,625</u> | <u>3,150</u> | 83% |
| Water management services | | | | |
| NPDES program | - | 51 | 459 | 11% |
| Other contractual services: lakes | 2,095 | 21,146 | 29,085 | 73% |
| Other contractual services: wetlands | 2,368 | 5,310 | 5,505 | 96% |
| Other contractual services: culverts/drains | 1,290 | 6,817 | 5,505 | 124% |
| Other contractual services: lake health | - | 464 | 918 | 51% |
| Aquascaping* ¹ | - | - | 2,753 | 0% |
| Capital outlay | - | 531 | 1,376 | 39% |
| Repairs and maintenance (aerators)* | 324 | 1,643 | 1,376 | 119% |
| Contingencies | - | 771 | - | N/A |
| Total water management services | <u>6,077</u> | <u>36,733</u> | <u>46,977</u> | 78% |

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET POSITION
ENTERPRISE FUND 451
FOR THE PERIOD ENDED JULY 31, 2023**

| | <u>Current Month</u> | <u>Year to Date</u> | <u>Budget</u> | <u>% of Budget</u> |
|---|--------------------------|-------------------------|-------------------|------------------------|
| Landscape services | | | | |
| Other contractual - tree trimming | - | - | 918 | 0% |
| Total landscape services | <u>-</u> | <u>-</u> | <u>918</u> | <u>0%</u> |
| Roadway services | | | | |
| Personnel | 31 | 714 | 1,239 | 58% |
| Repairs and maintenance - parts | - | - | 6,423 | 0% |
| Insurance | 4 | 372 | 625 | 60% |
| Total irrigation supply services | <u>35</u> | <u>1,086</u> | <u>8,287</u> | <u>13%</u> |
| Irrigation supply services | | | | |
| Personnel | 896 | 14,157 | 20,663 | 69% |
| Reclaimed water | 8,996 | 83,133 | 75,646 | 110% |
| Repairs and maintenance - parts | 713 | 6,417 | 6,250 | 103% |
| Insurance* ¹ | - | 2,962 | 2,875 | 103% |
| Meter costs | - | 931 | 1,875 | 50% |
| Other contractual services | 94 | 3,503 | 2,250 | 156% |
| Electricity | 2,094 | 21,247 | 23,750 | 89% |
| Pumps & machinery | 1,029 | 12,484 | 12,500 | 100% |
| Depreciation | 1,250 | 12,500 | 15,000 | 83% |
| Total irrigation supply services | <u>15,072</u> | <u>157,334</u> | <u>160,809</u> | <u>98%</u> |
| Total operating expenses | <u>24,748</u> | <u>221,663</u> | <u>247,316</u> | <u>90%</u> |
| Operating income/(loss) | (6,900) | 10,589 | 19,208 | |
| Nonoperating revenues/(expenses) | | | | |
| Interest income | - | 4 | 125 | 3% |
| Total nonoperating revenues | <u>-</u> | <u>4</u> | <u>125</u> | <u>3%</u> |
| Change in net position | (6,900) | 10,593 | 19,333 | |
| Total net position - beginning | <u>27,878</u> | <u>10,385</u> | <u>96,111</u> | |
| Total net position - ending | <u>\$ 20,978</u> | <u>\$ 20,978</u> | <u>\$ 115,444</u> | |

*¹ Typically an annual expense.

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

MINUTES

A

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 Budget Workshop meeting on July 21, 2023 at 9:00 a.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/84137772934>, and via conference call at 1-929-205-6099, Meeting ID: 841 3777 2934 for both.

For Bayside Improvement CDD, present were:

| | |
|----------------------------------|---------------------|
| Walter McCarthy | Chair |
| Bill Nicholson | Vice Chair |
| Gail Gravenhorst (via telephone) | Assistant Secretary |
| Bernie Cramer | Assistant Secretary |
| Karen Montgomery | Assistant Secretary |

For Bay Creek CDD, present were:

| | |
|----------------|---------------------|
| R. Gary Durney | Assistant Secretary |
| Jerry Addison | Assistant Secretary |
| Robert Travers | Assistant Secretary |

Also present were:

| | |
|--------------|--------------------|
| Chuck Adams | District Manager |
| Cleo Adams | District Manager |
| Shane Willis | Operations Manager |
| Paul Kemp | Field Manager |

FIRST ORDER OF BUSINESS

Call to Order/Phone Silent Mode/Pledge of Allegiance

Mr. McCarthy called the workshop to order at 9:00 a.m.

SECOND ORDER OF BUSINESS

Roll Call

41 For Bayside Improvement CDD, Supervisors Montgomery, McCarthy, Nicholson and
42 Cramer were present. Supervisor Gravenhorst was attending via telephone.

43 For Bay Creek CDD, Supervisors Travers, Durney and Addison were present. Supervisors
44 Janek and McVay were not present.

45

46 **THIRD ORDER OF BUSINESS**

Public Comments: Agenda Items

47

48 There were no public comments.

49 Ms. Gravenhorst voiced her opinion that, with regard to the Fiscal Year 2023/2024
50 budget, the Board Members should address their philosophical approach to doing business and
51 approve the funding necessary to best serve the community. She noted that, in the past, the
52 Boards tried to increase assessments as little as possible but she thinks the demands to maintain
53 the CDDs will grow as the PLCA refreshes aging areas, despite increasing labor and material costs.

54 Mr. McCarthy stated no further public comments will be taken. He noted that, at a
55 workshop, quorums are not necessary and no votes are taken. The purpose of the workshop is
56 open discussion of the budget.

57

58 **FOURTH ORDER OF BUSINESS**

**Discussion: Fiscal Year 2023/2024 Proposed
Budget**

59

60

61 Mr. Adams distributed and presented a revised version of the proposed Fiscal Year 2024
62 budget. He distributed an updated Payroll Analysis that corrected a scrivener's error due to an
63 incorrect formula, which resulted in a 52% increase for a new employee.

64 Mr. McCarthy suggested reviewing and discussing the proposed Fiscal Year 2024 budget
65 line by line so the Supervisors can comment about specific points of concern.

66 The Boards reviewed and discussed each line item of the General Fund 001/101
67 Combined Budget – Pelican Landing. Mr. Adams discussed the following, some of which will
68 involve making additional changes to the Fiscal Year 2024 budget line-item amounts:

69 ➤ Page 1, "Interest": Interest earnings are anticipated to increase based on information
70 from Synovus Bank that will be presented the July 31, 2023 meeting. Synovus Bank offers an
71 opportunity to invest CDD funds in a Money Market account, which provides liquidity. A
72 cumulative balance of over \$500,000 can achieve an interest rate that is indexed against the

73 Federal Funds rate, minus 75 basis points. Accounts with a balance between \$200,000 and
74 \$500,000 can achieve an interest rate that is indexed against the Federal Funds rate, minus 100
75 basis points.

76 Mr. McCarthy voiced his opinion that interest revenue should accrue to the organization
77 from which the funds originate. Mr. Adams stated there is a firewall, as funds are in separate
78 accounts for each CDD, with interest inputted each month based on actual earnings. He will
79 review each budget to ensure that estimates are calculated accordingly.

80 Asked if the funds Bayside CDD loaned to Bay Creek CDD are shown, Mr. McCarthy stated
81 the \$86,000 loan appears on the balance sheets. Mr. Adams stated those will be available early
82 next week.

83 ➤ Page 1, "Street sweeping": Mr. McCarthy proposed increasing the \$13,000 billed to
84 Pelican Sound by \$1,000. Mr. Adams stated the total amount is actually \$15,000, split between
85 the General and Enterprise Funds, with \$2,000 in the Enterprise Fund, as directed last year.

86 Mr. Adams noted that most Professional fees reflect no increase, other than insurance,
87 which is based upon a proposal provided by Egis for budgeting purposes.

88 ➤ Page 1, "Engineering" line item: While fluctuation is possible, the Engineer of Record for
89 the project is within the same firm as the District Engineer, enabling communication about
90 matters of interest to the CDDs.

91 ➤ Page 1, "Other contractual services: lakes": Mr. McCarthy noted that the lake
92 maintenance contract will expire. Mrs. Adams stated the contract expires in January 2024. Mr.
93 Adams predicted that the cost for the services will remain flat or decrease.

94 Discussion ensued regarding responsibility for cane toad removal, the cane toad program
95 currently underway in another CDD and the need for consensus among the Board Members and
96 other stakeholders.

97 Mr. Adams stated surplus fund balance could potentially be used to fund a cane toad
98 program. The consensus was that discussion will be deferred pending dialogue with other
99 stakeholders including the PLCA, The Colony, the golf course, etc.

100 ➤ Page 1, "Repairs and Maintenance (Aerators)": Mrs. Adams stated the lease for nano
101 bubblers was canceled, effective July 31, 2023.

102 ➤ Page 1, “Street lighting – Electricity”: Mr. Adams stated that electricity costs were
103 adjusted upward as an increase is anticipated.

104 Discussion ensued regarding the Landscape Committee’s proposal to add landscape
105 moonlighting, who would be responsible for maintaining that lighting and the need for the Long-
106 Range Planning Committee to review the GIS maps and work with the CDD Boards, as a team.

107 Mr. McCarthy stated the new website does not have a link to the CDDs.

108 Discussion ensued regarding the Payroll Analysis, employee compensation and retention,
109 skill levels, seniority and ensuring fairness of hourly rates to reward additional skills.

110 A Board Member stated the Landscaping Committee expressed support for staff members
111 skilled in maintaining specialized landscaping for appearance and longevity. He believes it might
112 be necessary to add staff to ensure adequate coverage.

113 Mr. Kemp discussed staffing, schedules and ongoing employee training efforts.

114 Mr. Nicholson suggested a four-rate structure to ensure fairness and recommended that
115 training funds be used to encourage staff to seek advancement.

116 Mr. Kemp discussed ongoing issues and staff vacancies.

117 Mr. Cramer commended Mr. Kemp on his management of the crews, landscaping and
118 vehicles and expressed a desire to support him in his role.

119 Mr. McCarthy stated a longtime resident who was very critical in past years was very
120 complimentary about recent changes and commended Mr. Kemp on his management and stated
121 he would like for his team to know their efforts and performance are appreciated.

122 ➤ Page 2, “Personnel services”: Mr. Adams noted the need to include a contingency to allow
123 for filling vacancies, recruitment and employee retention.

124 Ms. Montgomery expressed support for a four-step rate structure for entry level,
125 proficient, advanced and lead employees and to allow for modest pay increases.

126 Discussion ensued regarding hourly rates, turnover, legislative changes and retention.

127 Mr. Nicholson suggested Mr. Adams, Mrs. Adams and Mr. Kemp develop a framework for
128 a pay structure, as discussed. The consensus was that Staff will also determine if additional
129 manpower is needed and advise accordingly.

130 ➤ Page 2, “Maintenance tracking software”: Mr. Adams stated a “Temporary Labor”
131 employee category will be included in the schedule/spreadsheet for data entry.

132 ➤ Page 2, “Capital Outlay: equipment”: Discussion ensued regarding future equipment
133 needs, difficulty finding parts and the need to install lights on carts for safety.

134 Mr. Kemp stated three club carts will be ordered, of which one will be an electric cart. He
135 discussed the need for a skid steer and a chipper; the consensus was that those items can be
136 rented.

137 ➤ Page 2: Insert “Rental Equipment” line item for \$10,000

138 ➤ Page 2, “Capital Outlay: equipment” line item: Increase to \$60,000.

139 ➤ Page 2, “Repairs and maintenance (parts)” line item: Increase to \$40,000.

140 Mr. Nicholson recalled previous discussions about utilizing storage trailers and suggested
141 hiring an engineering company to evaluate the building and provide a plan for how best to utilize
142 the property. He suggested undertaking the project in Fiscal Year 2023 and volunteered to write
143 the scope of work for the Boards’ consideration. The Boards agreed.

144 ➤ Page 2, “Flower program”: Mrs. Adams noted that the cost increased because some
145 neighborhoods elected to have the CDDs manage their landscape beds.

146 ➤ Page 2, “Mulch program”: Mrs. Adams stated the contract now states the maximum
147 depth of pine straw will be 2”.

148 A Board Member asked, if the CDDs are still responsible for replacing plants if the drought
149 contributes to the appearance and health of plants. Mr. Adams stated it would be a PLCA or
150 Foundation expense if it is determined to be an act of God.

151 ➤ Page 2, “Other contractual – tree trimming”: This line item is intended for periodic
152 hardwoods trimming; the palm pruning was backed out of the line item.

153 With regard to “Monument maintenance”, Ms. Gravenhorst stated the Landscape
154 Committee is considering an alteration to the color and asked for all five monuments to be
155 painted in the same year. She asked if painting all five monuments is included in the proposed
156 Fiscal Year 2024 budget. Mr. Adams stated it is not; he believes all three of the main entry
157 monuments can be painted and noted that he is waiting for PLCA approval and for paint colors.

158 ➤ Page 2, “Roadway services”: Mr. Adams stated a minor change to “Personnel” is
159 anticipated.

160 ➤ Page 3, “Property appraiser” and “Tax collector” line items: Mrs. Adams stated the fee
161 increased from \$1.50 to \$1.84.

162 Mr. Adams noted that, with the increases discussed, the Fiscal Year 2024 assessment
163 levels will be approximately \$1.20 more than the Fiscal Year 2023 assessments. The consensus
164 was that the assessment increase does not justify the cost that would be incurred to send the
165 required Mailed Notices if assessments increase. Mr. Adams stated he will adjust line items
166 accordingly to eliminate any assessment increase.

167 Mr. Adams distributed and presented the General Fund 002 – the Colony Budget, noting
168 that higher interest earnings were programmed in the Revenue section. The following
169 adjustments were discussed:

170 ➤ “Streetlighting - contractual services”: Mr. Adams stated the cost of replacing the
171 damaged poles in The Colony is offset by the insurance reimbursement of approximately
172 \$33,000, which is not reflected in the June 30, 2023 financials. The reimbursement will be
173 recoded.

174 ➤ “Landscape – personal services”: Mr. Adams discussed staffing and payroll considerations
175 and stated Mr. Kemp is evaluating proposals for engaging a turf management contractor.

176 Mr. Kemp discussed the benefits of engaging a professional and noted the savings versus
177 hiring a full-time employee. He presented a turf and shrub fertilizer program.

178 Discussion ensued regarding the proposals and use of fertilizers and herbicides.

179 ➤ Page 14: Insert “Landscape – personal services” line item for \$100,000

180 Discussion ensued regarding the goal to utilize the funds budgeted for plant replacements
181 and the need to delay plantings until the most opportune time.

182 Mrs. Adams stated unspent budget funds are reallocated to fund balance.

183 The Boards reviewed and discussed each line item of the Enterprise Fund 401/451
184 Combined Budget, noting the following:

185 ➤ Page 17, “Revenue”: Mr. Adams will add interest income.

186 ➤ Page 17, “Reclaimed water – Bay Creek”: Mr. Adams will request the projected increase
187 per thousand gallons for the upcoming fiscal year.

188 Discussion ensued regarding projecting water usage, penalty rates, overwatering and the
189 possibility that reclaimed water can be directed to ponds.

190 Discussion ensued regarding the breakdown of neighborhoods as displayed on Page 28 of
191 the proposed Fiscal year 2024 budget.

192 Mr. Adams stated the neighborhoods within the community but outside the bonded area
193 were displayed separately for reporting purposes many years ago; he will try to remedy it as it is
194 no longer relevant.

195

196 **FIFTH ORDER OF BUSINESS**

**Discussion: Monthly Budget and Year End
Forecast**

197

198

199 This item was not addressed.

200

201 **SIXTH ORDER OF BUSINESS**

UPCOMING MEETING DATES

202

203 ➤ **July 31, 2023 at 2:00 PM [Joint Regular Meeting]**

204 ➤ **August 28, 2023 at 2:00 PM [Fiscal Year 2023/2024 Joint Budget Adoption Hearing]**

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

206 • **QUORUM CHECK: BAY CREEK CDD**

207

208 **SEVENTH ORDER OF BUSINESS**

Supervisors' Requests

209

210 There were no Supervisors' requests.

211

212 **EIGHTH ORDER OF BUSINESS**

Public Comments: Non-Agenda Items

213

214 No members of the public spoke.

215

216 **NINTH ORDER OF BUSINESS**

Adjournment

217

218 There being nothing further to discuss, the workshop adjourned at 11:54 a.m.

219

220

221

[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

222 **FOR BAYSIDE IMPROVEMENT:**

223

224

225

226

227 _____
Secretary/Assistant Secretary

_____ Chair/Vice Chair

228

229 **FOR BAY CREEK:**

230

231

232

233

234 _____
Secretary/Assistant Secretary

_____ Chair/Vice Chair

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

MINUTES

B

DRAFT

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

The Boards of Supervisors of the Bayside Improvement Community Development District and Bay Creek Community Development District held a Joint Regular Meeting on July 31, 2023, 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/84137772934>, and via conference call at 1-929-205-6099, Meeting ID: 841 3777 2934 for both.

Present for Bayside Improvement CDD were:

| | |
|----------------------------------|---------------------|
| Walter McCarthy | Chair |
| Bill Nicholson | Vice Chair |
| Bernie Cramer | Assistant Secretary |
| Gail Gravenhorst (via telephone) | Assistant Secretary |
| Karen Montgomery | Assistant Secretary |

Present for Bay Creek CDD were:

| | |
|-----------------------------|---------------------|
| James Janek (via telephone) | Chair |
| Robert Travers | Vice Chair |
| Jerry Addison | Assistant Secretary |
| Gary Durney | Assistant Secretary |
| Mary McVay | Assistant Secretary |

Also present were:

| | |
|-------------------------------|---|
| Chuck Adams | District Manager |
| Cleo Adams | District Manager |
| Shane Willis | Operations Manager |
| Dan Cox (via telephone) | District Counsel, Bay Creek CDD |
| Megan Magaldi (via telephone) | District Counsel, Bayside Improvement CDD |
| Wes Kayne (via telephone) | District Engineer |
| Paul Kemp | Field Manager |
| Ean Sims (via telephone) | SOLitude Lake Management (SOLitude) |
| Steven Rodriguez | Storm Drain Protection Act-USA (SDPA) |

FIRST ORDER OF BUSINESS

Call to Order/Phone Silent Mode/Pledge of Allegiance

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

46

47 **SECOND ORDER OF BUSINESS**

Roll Call

48

49 For Bayside Improvement CDD, Supervisors Montgomery, Cramer, Nicholson and
50 McCarthy were present. Supervisor Gravenhorst attended via telephone.

51 For Bay Creek CDD, Supervisors Durney, Travers, Addison and McVay were present.
52 Supervisor Janek attended via telephone.

53

54 **On MOTION for Bayside by Ms. Montgomery and seconded by Mr. Cramer, with**
55 **all in favor, authorizing the attendance and full participation of Ms. Gravenhorst,**
56 **via phone, due to exceptional circumstances, was approved.**

57

58 **On MOTION for Bay Creek by Ms. McVay and seconded by Mr. Durney, with all**
59 **in favor, authorizing the attendance and full participation of Mr. Janek, via**
60 **phone, due to exceptional circumstances, was approved.**

61

62

63 **THIRD ORDER OF BUSINESS**

Public Comments: Agenda Items

64

65 Mr. Steven Rodriguez provided information about the Storm Drain Protection Act USA
66 (SDPA), which is a nutrient and prevention and reduction non-profit organization that installs and
67 maintains filters within storm drains. Using Department of Environmental Protection (DEP) grant
68 funds, SDPA is offering, free of charge, to conduct a field survey, which involves installing a total
69 of 6,500 NoFlood filters in certain storm drains, divided across four zones, and replacing them
70 three times per year. He is seeking approval today, as the reporting requirements are due to the
71 DEP within a few weeks. He hopes the CDDs will adopt the program in the future. He discussed
72 the benefits and suggested visiting the SDPA’s website.

73 Mr. Rodriguez responded to questions regarding the cost of testing, using the CDDs’ GIS
74 mapping program, how the system detects debris buildup, ownership and the costs the CDDs
75 could incur for ongoing maintenance. He stated the survey spans 18 months and, if the CDDs
76 decide not to proceed further, the SDPA will remove the filters and dispose of them and the
77 debris at the appropriate recycling facility and provide the results to the CDDs. Mr. Rodriguez
78 stated that most of the surrounding communities are “on board” and stressed that, the next time
79 he speaks to the media, he will ensure that those who are not in the program are identified.

80 When asked, Mr. Kayne stated that the results could help the Boards make decisions on
81 in the future. Regarding the PLCA, Mr. Adams stated the PLCA owns the majority of the inlets. He
82 thinks there is no harm in participating in the survey to get an idea of the cost and it will be
83 difficult to stop the project once it starts.

84 Mr. Nicholson, Mrs. Adams and Ms. Montgomery voiced their comments.

85 The Boards’ consensus was to defer this while Mr. Rodriguez provides additional
86 information to Mrs. Adams to distribute to the Board Members.

87

88 **BAYSIDE IMPROVEMENT BUSINESS ITEMS**

89 **FOURTH ORDER OF BUSINESS**

**Presentation of Audited Financial Report
for Fiscal Year Ended September 30, 2022,
Prepared by Grau & Associates**

90

91

92

93 Mr. Adams asked to defer the Fourth, Fifth, Seventh and Eighth Orders of Business until
94 Grau & Associates can attend to present the Reports. Both CDDs received an “Unmodified Audit
95 Opinion”, otherwise known as a clean audit, which is the best type a CDD can receive. The
96 Reports were submitted to the State, timely.

97

**On MOTION for Bayside by Mr. Nicholson and seconded by Mr. Cramer, with all
in favor, deferring the Fourth and Fifth Orders of Business to the next meeting,
was approved.**

98

99

100

101

**MOTION for Bay Creek by Mr. Durney and seconded by Mr. Travers, with all in
favor, deferring the Seventh and Eighth Orders of Business to the next meeting,
was approved.**

102

103

104

105

106

107 **FIFTH ORDER OF BUSINESS**

**Consideration of Resolution 2023-05,
Hereby Accepting the Audited Financial
Report for the Fiscal Year Ended September
30, 2022**

108

109

110

111

112 This item was deferred.

113

114 **SIXTH ORDER OF BUSINESS**

**Consideration of Amendment No. 02 to the
District Management Services Agreement
for Lien Roll Services**

115

116

117

118 Mr. Adams stated Ms. Alice Carlson, of AJC & Associates, submitted notice that she is
119 retiring and will not renew her contracts with the CDDs, effective September 30, 2023.
120 Thereafter, the services will transition to WHA. He presented Amendment No 2 to the District
121 Management Services Agreement for Lien Roll Services.

122

**On MOTION for Bayside by Mr. Cramer and seconded by Mr. Nicholson, with all
123 in favor, Amendment No. 02 to the District Management Services Agreement for
124 Lien Roll Services, was approved.**

125

**On MOTION for Bay Creek by Ms. McVay and seconded by Mr. Travers, with all
126 in favor, Amendment No. 02 to the District Management Services Agreement for
127 Lien Roll Services, was approved.**

128

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130

131

132 **BAY CREEK BUSINESS ITEMS**

133 **SEVENTH ORDER OF BUSINESS**

**Presentation of Audited Financial Report
134 for Fiscal Year Ended September 30, 2022,
135 Prepared by Grau & Associates**

136

137 This item was deferred.

138

139 **EIGHTH ORDER OF BUSINESS**

**Consideration of Resolution 2023-07,
140 Hereby Accepting the Audited Financial
141 Report for the Fiscal Year Ended September
142 30, 2022**

143

144 This item was deferred.

145

146 **NINTH ORDER OF BUSINESS**

**Consideration of Amendment No. 02 to the
147 District Management Services Agreement
148 for Lien Roll Services**

149

150 This item was considered during the Sixth Order of Business.

151

152 **JOINT BUSINESS ITEMS**

153 **TENTH ORDER OF BUSINESS**

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

155

156 Mr. Kayne reported the following:

157 ➤ Salinity Testing Service Agreement: He and Mrs. Adams are working on the exhibits. This
158 will be presented during the Thirteenth Order of Business.

159 ➤ National Pollutant Discharge Elimination System (NPDES) Report: He and the District
160 Manager are preparing the annual report, which is due at the end of October. The Report will be
161 distributed to the Board Members prior to submitting it to the County and State.

162 ➤ Parcel M & N Project: Staff was on site checking the status of the project. It appears there
163 is a swale impact to allow for positive conveyance to Lake F-15. A 36" ADS pipe was temporarily
164 installed, along with dewatering devices on site.

165

166 **ELEVENTH ORDER OF BUSINESS**

Waterway Inspection Report: July 2023 - SOLitude Lake Management, LLC

167

168

169 Mr. Sims presented the Monthly Report.

170

171 **TWELFTH ORDER OF BUSINESS**

Committee Reports

172

173 **A. PLCA Landscape Committee**

174 There was no report.

175 **B. Colony Landscape Committee**

176 There was no report.

177 Mrs. Adams distributed Ms. Gravenhorst's July 20, 2023 email about the Committee's
178 desire to install moonlighting.

179

180 **THIRTEENTH ORDER OF BUSINESS**

Consideration of Superior Waterway Services, Inc., Salinity Test Service Agreement

181

182

183

184 Mr. Nicholson stated that he asked Mrs. Adams to obtain this proposal because the
185 fountain technicians stated salinity was the reason the Terzetta neighborhood fountains failed.
186 For that reason, they turned off all the fountains but want them operational before season. Mrs.
187 Adams voice her opinion that there will be high salt content in the lakes because of the drought
188 and that it will take at least two years before it is flushed out; low water levels might be another
189 reason the fountains were turned off. Mr. Adams expressed his opinion that salinity is not the
190 reason the fountains failed, as it did not occur in his other CDDs; however, he thinks it is a good
191 idea to test it before planting littorals.

192 Discussion ensued regarding the number of basins, testing locations, accounting for
193 control elevations or nearby aerators, performing six tests and flooding along the western and
194 southern perimeter.

195

196 **On MOTION for Bayside by Mr. McCarthy and seconded by Mr. Cramer, with all**
197 **in favor, the Superior Waterway Services, Inc., Salinity Test Service Agreement,**
198 **in a not-to-exceed amount of \$1,000, subject to Mr. Kayne identifying the**
199 **location, was approved.**

200

201 **On MOTION for Bay Creek by Ms. McVay and seconded by Mr. Addison, with all**
202 **in favor, the Superior Waterway Services, Inc., Salinity Test Service Agreement,**
203 **in a not-to-exceed amount of \$1,000, subject to Mr. Kayne identifying the**
204 **location, was approved.**

205

206

207 **FOURTEENTH ORDER OF BUSINESS**

**Discussion: CDD Maintenance and
Operations Facility Space Optimization
Study**

208

209

210

211 Mr. Nicholson stated that he and Mr. Kemp prepared the document in the agenda, based
212 on the Budget Workshop discussion that it is time to consider conducting a study about
213 refreshing the Maintenance Facility.

214 The following change was made:

215 Page 4, Assumptions, first bullet point: Insert “and must be in compliance with the
216 Development Order No. DOS-2007-00225, which is in place on the property, and requires that it
217 be maintained in compliance with the DO in perpetuity, ” after “restrictions”

218

219 **On MOTION for Bayside by Ms. Montgomery and seconded by Mr. Cramer, with**
220 **all in favor, soliciting proposals in conformance with the CDD Maintenance and**
221 **Operations Facility Space Optimization Study document, as amended, was**
222 **approved.**

223

224 **On MOTION for Bay Creek by Mr. Durney and seconded by Mr. Travers, with all**
225 **in favor, soliciting proposals in conformance with the CDD Maintenance and**
226 **Operations Facility Space Optimization Study document, as amended, was**
227 **approved.**

228

229

230 Vendor recommendations should be sent to Mr. Adams.

231

232 **FIFTEENTH ORDER OF BUSINESS**

Discussion: Fiscal Year 2024 Budget

233
234 Mr. Adams distributed and reviewed the revised and updated Payroll Increase Analysis
235 spreadsheet Mr. Kemp prepared, which he incorporated into the proposed Fiscal Year 2024
236 budget, along with the changes arising from the Workshop. Overall, assessment levels will remain
237 unchanged with the exception of General Fund 002 but surplus fund balance will be used to offset
238 the assessment increase so the Fiscal Year 2024 assessments will be the same as in Fiscal Year
239 2023. This will eliminate the requirement to sending Mailed Notices to the property owners.

240 Mr. Durney stated that the payroll figures in the spreadsheet do not match those in the
241 proposed Fiscal Year 2024 budget and asked if it includes the costs to engage additional
242 landscape crews and secretarial support. Mr. Adams stated that the document in the agenda is
243 outdated and does not include the costs for additional support.

244 Discussion ensued regarding reallocating funds to offset costs for additional support or
245 utilizing the tracking software to manage personnel.

246 The following change was made to the proposed Fiscal Year 2024 budget:

247 Page 2, "Maintenance tracking software" line item: Increase to \$16,500

248

249 **SIXTEENTH ORDER OF BUSINESS**

**Presentation of Monthly Year-End Financial
Forecast**

250
251

252 This item was discussed during the Seventeenth Order of Business.

253

254 **SEVENTEENTH ORDER OF BUSINESS**

**Acceptance of Unaudited Financial
Statements as of June 30, 2023**

255
256

257 Mr. Adams stated that the Monthly Year-End Financial Forecast and the Unaudited
258 Financial Statements as of June 30, 2023 were discussed in detail at the Budget Workshop and
259 are included in the agenda for informational purposes.

260

261 **EIGHTEENTH ORDER OF BUSINESS**

**Approval of June 26, 2023 Joint Regular
Meeting Minutes**

262
263

264 **On MOTION for Bayside by Mr. Cramer and seconded by Mr. Cramer, with all in**
265 **favor, the June 26, 2023 Joint Regular Meeting Minutes, as amended to include**
266 **any changes submitted to Management, were approved.**

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On MOTION for Bay Creek by Mr. Travers and seconded by Ms. McVay, with all in favor, the June 26, 2023 Joint Regular Meeting Minutes, as amended to include any changes submitted to Management, were approved.

NINETEENTH ORDER OF BUSINESS

Action/Agenda Items

Item 3: Mr. Adams outlined the Synovus Bank terms on investment opportunities, which could yield a better return. Some of his other CDDs will be using Synovus Bank.

Mr. McCarthy asked Mr. Adams to research Bayside CDD’s ability to charge interest on the funds loaned to Bay Creek CDD. Mr. Adams stated that the loan of funds to Bay Creek will be resolved before the end of Fiscal Year 2023.

The Action Items list will be updated following the meeting.

On MOTION for Bayside by Mr. Nicholson and seconded by Mr. Cramer, with all in favor, authorizing District Counsel to prepare a Resolution related to the Synovus Bank investment opportunities and for the Chair to execute, was approved.

On MOTION for Bay Creek by Mr. Travers and seconded by Ms. McVay, with all in favor, authorizing District Counsel to prepare a Resolution related to the Synovus Bank investment opportunities and for the Chair to execute, was approved.

TWENTIETH ORDER OF BUSINESS

Old Business

There was no old business.

TWENTY-FIRST ORDER OF BUSINESS

Staff Reports

A. District Counsel

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

II. Daniel Cox, Esq.

There were no District Counsel reports.

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

There was no report.

I. Monthly Status Report: Field Operations

307 The Monthly Report was included for informational purposes.

308 Regarding Mr. Rodriguez', presentation, Mr. Willis discussed his professional
309 background and experience with various programs like the SDPA. He thinks that, although the
310 filters can be very effective, he knows of another CDD that is currently removing them, due to
311 flooding from the last rain storm.

312 **II. UPCOMING MEETINGS**

- 313 • **August 28, 2023 at 2:00 PM [Fiscal Year 2024 Budget Adoption Hearings]**
- 314 ○ **QUORUM CHECK: BAYSIDE IMPROVEMENT CDD**
- 315 ○ **QUORUM CHECK: BAY CREEK CDD**

316 Bayside Supervisors McCarthy, Cramer and Nicholson confirmed their attendance at the
317 August 28, 2023 meeting. Supervisors Montgomery and Gravenhorst will attend via phone.

318 Bay Creek Supervisors Addison, Travers and McVay confirmed their attendance at the
319 August 28, 2023 meeting. Supervisors Janek and Durney will attend via phone.

320

321 **TWENTY-SECOND ORDER OF BUSINESS**

Supervisors' Requests

322

323 Ms. Gravenhorst stated she had difficulty hearing when the meeting minutes were
324 reviewed. She notified Staff of the following change to the June 26, 2023 minutes:

325 Line 104: Change "Ceola" to "Cielo"

326

327 **TWENTY-THIRD ORDER OF BUSINESS**

Public Comments: Non-Agenda Items

328

329 No members of the public spoke.

330

331 **TWENTY-FOURTH ORDER OF BUSINESS**

Adjournment

332

333 There being nothing further to discuss, the meeting adjourned at 3:21 p.m.

334

335

336

337

[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

338 **FOR BAYSIDE IMPROVEMENT**

339

340

341

342 _____
343 Secretary/Assistant Secretary

Chair/Vice Chair

344

345 **FOR BAY CREEK:**

346

347

348

349 _____
350 Secretary/Assistant Secretary

Chair/Vice Chair

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

**ACTION/AGENDA
ITEMS**

BAYSIDE IMPROVEMENT & BAY CREEK CDDs
ACTION/AGENDA ITEMS
ACTIVE / ONGOING – NEW at 07.31.23 MEETING

- 1.** Mrs. Adams: Email SDPA materials to the Boards upon receipt. **COMPLETED after 07.31.23 meeting**

- 2.** Mr. Nicholson: Include additional language about the Development Order in the Maintenance Facility document he prepared. **COMPLETED after 07.31.23 meeting**

- 3.** Mr. Adams: Research ability to charge interest, if the loan of funds from Bayside to Bay Creek is not cleaned up before the start of Fiscal Year 2024. **ONGOING**

BAYSIDE IMPROVEMENT & BAY CREEK CDDs
ACTION/AGENDA ITEMS
ACTIVE / ONGOING – CARRY OVER FROM 06.26.23 MEETING

- 1.** Mr. Kayne: Point out to Mr. Barraco to amend the Development Order letter to include additional language under Stipulation #4. **ONGOING**

- 2.** Mr. Puthoff: Email the updated Hurricane Plan to the CDD Boards and Staff. **ONGOING**

- 3.** Mr. Adams: Contact Tax Collector’s office to ascertain the number of accounts that have not paid assessments and email to the CDD Boards. **ONGOING**

- 4.** Mr. Adams: Review horticulturist dumpster invoice and bill the PLCA accordingly. **ONGOING**

- 5.** Mr. Adams: Have Accounting reconcile charges applied to the “Other contractual-tree trimming” budget line item that belong to the “Unbudgeted contractual services” budget line item: **ONGOING**

- 6.** Mr. Adams: Email WCI/PLCA Quit Claim Deed to Mr. Urbancic to review. **ONGOING**

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

ACTIVE / ONGOING – CARRIED OVER OLDER THAN 06.26.23

- 1.** Mr. Kayne: Request construction schedule from M&N. Monitor progress and report to the BOS and Staff as appropriate. **06.26.23** Mr. Adams: Contact Mr. Barraco for a copy of construction schedule. **ONGOING**
- 2.** Mr. Adams: Update description of how “Utility billing” is calculated on Page 18 of proposed budget. **ONGOING**
- 3.** Mr. Kemp: Install additional shrubs in area behind Mr. McPhail’s home. **ONGOING**
- 4.** Mr. Adams: Prep Memorandum of Understanding re: residents maintaining area behind Mr. McPhail’s and the other two homes. **ONGOING**
- 5.** Mr. Kemp: Prepare summary of Field Operations parts replacement items & associated cost needed now. **ONGOING**
- 6.** Mr. Adams: Create new “Field Operations parts replacement” budget line item for FY 2024 & incorporate Mr. Kemp’s figures and cost to install flashing lights on the ATVs. **ONGOING**
- 7.** Mr. Adams: Prep spreadsheet depicting items in General Ledger that the CDDs maintain but another entity owns and send to Ms. Gravenhorst. **ONGOING**
- 8.** Staff: Recreate PLCA / CDD list of “Who Owns What” **ONGOING**
- 9.** Mr. Urbancic: Ask City for acknowledgement letter that it does not oppose vacation and replacement of drainage easement and that there is no necessity for a replat. **ONGOING**
- 10.** Mr. Adams/Staff: Send meeting items at least 72 hours before meetings. **ONGOING**
- 11.** BOS: Notify Mr. Adams if attending non-CDD meetings. **ONGOING**
- 12.** Mr. Adams: Schedule visit with Mr. Zimmerman to see demonstration of new straight trimmer and give suggestions for improvement to the BMPs, if any. **ONGOING**
- 13.** Staff: Revise Interlocal Agreement with the Village of Estero and negotiate accepting maintenance of a section of CDD-owned road, located outside the gate. **ONGOING**

BAYSIDE IMPROVEMENT & BAY CREEK CDDs
ACTION/AGENDA ITEMS
COMPLETED ITEMS – RECENT TO OLDEST

1. Mr. Adams: Provide update on investment opportunities with Synovus Bank at the next meeting. **COMPLETED 07.31.23**
2. Mr. Adams: Have the maintenance facility rear wall painted and area behind resident's yard cleaned up and returned to compliance conditions. Include costs in future budget. **COMPLETED 07.31.23**
3. Mr. Kayne: Start prepping Year 6 NPDES annual report. **COMPLETED 07.31.23**
4. Landscape Committee: Similar to the Monday Maintenance Machinery Program, tag the type of work to be done on different types of landscaping and send to Mr. Kemp. Mr. Kemp: Input into program. Mr. Adams: Incorporate into the FY 2024 budget. **COMPLETED 07.31.23**
5. Mr. Adams: Present FineMark Bank investment statements at next meeting. **COMPLETED 06.26.23**
6. Mr. Adams: investigate an irregularity with the proposed Fiscal Year 2024 "Property appraiser" and "Tax collector" line items. **COMPLETED 06.26.23**
7. Mr. Kayne: Provide copy of Development Order letter. **COMPLETED after 05.22.23 mtg**
8. Mr. Kayne: Check Development Order w/ City for Infinity at The Colony M&N project. **COMPLETED after 05.22.23 mtg**
9. Mr. Adams: Reformat FY 2023 & 2024 budgets per Motions #1-#9 approved by BOS. Motions list distributed by Mr. Nicholson will be attached to the meeting minutes. **COMPLETED after 05.22.23 mtg**
10. Mr. Sims: Inspect Bay Crest aerator at Lake D-6, to determine if air-line is weak. **COMPLETED 05.22.23**
11. Mr. Adams: Email Brooks' Aeration Benefit Study to Mr. Durney. **COMPLETED 05.22.23**
12. Mr. Kemp: Delineate in writing which items CDDs need to cover and which need to be identified as hurricane related and provide to The Colony. **COMPLETED 05.22.23**
13. Mr. Kemp: Have Bay Cedar silt fence fixed & silver poles removed. **COMPLETED 05.22.23**
14. Mrs. Adams: Order 2023 Landscape Layer for GIS Map. Send to Ms. Gravenhorst. **COMPLETED 05.22.23**
15. Mrs. Adams: Request proposal to remove dead vegetation in Conservation Area. **COMPLETED 05.22.23**
16. Mr. Cox: Research his records to locate the spreadsheet of "who owns what" outside the Colony. **COMPLETED 05.22.23**

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

COMPLETED ITEMS – RECENT TO OLDEST

17. Mrs. Adams: Have SOLitude repair Pelican Nest Drive aeration box & ask when all systems will be reviewed to ensure they work properly. Mrs. Adams: Check status. **COMPLETED 05.22.23**
18. Ms. Gravenhorst: Include the horticulturist’s formal assessment report when presenting Colony Landscape Committee’s written report at the next meeting. **COMPLETED 05.22.23**
19. Bentley: Inspect Pelican Nest/Pinewater light poles for missing covers. **COMPLETED 05.22.23**
20. Mr. Willis: Obtain proposal to remove cane toads for next meeting. **COMPLETED after 04.24.23 mtg**
21. Mrs. Adams: Have street light bulbs on Pelican West Drive that are on 24 hours serviced; have orange bulbs replaced with white. **COMPLETED after 04.24.23 mtg**
22. Mrs. Adams: Follow up on streetlights ordered by Bentley. To be installed in April. **COMPLETED after 04.24.23 mtg**
23. Mr. Adams: Email the Monthly Budget and Year End Projection Report by the end of the week to the BOS. **COMPLETED 03.27.23**
24. CDD BOS Members: Reflect on what transpired about the conflict of interest, and if they feel some action is needed & discuss at next meeting. **COMPLETED after 02.27.23 mtg**
25. Mr. Adams: Identify PLCA sidewalk & subsidence of stormwater sewer structures by location, have MRI inspect ones that are CDD responsibility and notify Mr. Puthoff of any that are the PLCA’s responsibility. **COMPLETED after 02.27.23 mtg**
26. Mr. Adams: Review property insurance coverage to determine if it covers electrical system damage to the PLCA’s lighting system. **COMPLETED after 02.27.23 mtg**
27. Mr. Urbancic: Convey CDD BOS position & request remove language about the CDDs in Section 7.4Bii from the PLCA’s bylaws to PLCA Counsel. 01.23.23 Mr. Urbancic: Reaffirm CDDs’ position. **COMPLETED after 02.27.23 mtg**
28. Mr. Adams: Review Agreement with PLCA re: who is responsible for fishing “roll” dock repairs. **COMPLETED after 02.27.23 mtg**
29. Mr. Adams: Plan event for Mr. Kucera’s retirement. **COMPLETED after 02.27.23 mtg**
30. Mr. Adams: Have flowway canal close to Terzetto monitored for debris cleanup and obtain proposals from SOLitude and EarthBalance. **COMPLETED after 02.27.23 mtg**
31. Mr. Adams: Ask SOLitude techs to monitor lakes for grass carp. **COMPLETED after 02.27.23 mtg**

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

COMPLETED ITEMS – RECENT TO OLDEST

- 32.** Mr. Adams: Request PLCA landscape plans. Email to Cramer & BOS. **COMPLETED after 02.27.23 mtg**
- 33.** Mr. Adams/Kayne/Cox: Water Quality Imprvmt Plan. **COMPLETED after 02.27.23 mtg**
- 34.** Mr. Adams: Reinststitute Water Quality Testing of seven outfall ponds & include fecal bacteria testing & conduct sediment testing every 3 years. **COMPLETED after 02.27.23 mtg**
- 35.** Mr. Adams: Check with Mr. Kemp on status of tree trimming at center entrance to help increase lighting visibility & email an update to the BOS. **COMPLETED after 02.27.23 mtg**
- 36.** Mrs. Adams: Ask Mr. Kucera to have alarm system at central fountain repaired. **COMPLETED after 02.27.23 mtg**
- 37.** SOLitude: Fix Lake 5 nano-bubbler mechanical issues. **COMPLETED after 02.27.23 mtg**
- 38.** Mr. Adams: Confirm if BI “Irrigation Revenue” amt in Projected Report is correct & prep Budget Amendment once new pumps invoices are processed. **COMPLETED after 02.27.23 mtg**
- 39.** Mr. Adams: Prep info about Irrigation Rate Increase for HOA newsletter. **COMPLETED after 02.27.23 mtg**
- 40.** Staff: Research & report reason for Lake A-29 foam. **COMPLETED after 02.27.23 mtg**
- 41.** Mr. McCarthy/Mr. Adams: Select/engage Engineering firm to peer review Baracco’s involvement in design of Infinity Project. Mr. Adams: Email docs to BOS. **COMPLETED 02.27.23**
- 42.** Mr. Denison: Add footnotes to 2022 Water Quality Testing Monitoring Report and send updated Report to Mr. Adams to distribute to the BOS. **COMPLETED 02.27.23**
- 43.** Mr. Adams: Email PLCA Landscape Committee all info about the original installation of the fountains added at the central entrance and the PIC Project. **COMPLETED 02.27.23**

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

**STAFF
REPORTS
BI**

From: [Paul Kemp](#)
To: [Cleo Adams](#); [shane willis](#); [Gianna Denofrio](#); [Daphne Gillyard](#); [Debbie Tudor](#)
Cc: [Miguel Solis](#)
Subject: Monthly Reports - 8/11/2023
Date: Friday, August 11, 2023 10:52:19 AM
Attachments: [Emergent_20230811.pdf](#)
[Application_Landing_202307.pdf](#)
[Colony_Operations_202307.pdf](#)
[Landing_Production_202307.pdf](#)

Landscape:

We have been spending a lot of time in the flower beds since the last report. Pulling weeds and pinching Coleus. Weeds have been abundant and persistent. Returning quickly after having been pulled. More so than last flower rotation. Annual chemical treatment is scheduled to be done in October, before the next round of flowers. Last year's treatment was not wholly effective, petering out over time. We've been trimming the awabukis at the tennis center. All of the circles got a trim. The bougainvilleas were trimmed around the property. The Greenview berm has seen some attention to the ficus trees and others. In The Colony we finished trimming the Jasmine and moved on to trimming sea grapes. Looking next to trim the coco plum.

Irrigation:

We've measured another 1.2" of rain since last report. This persistent drought is causing a water quality issue in Bayside. We have many reports of residents' filters clogging. Our filtration system at the Bayside pump station has been working overtime. We have adjusted the flushing frequency and cleaned it twice since last report. The problem is that we have recorded a large deficit of rainfall this year. Typically, all of our wells have been deactivated before August starts but this year they're all still running, somehow. (except one) Stable a couple of weeks ago our lake levels are now beginning to recede again. In August. The irrigation lake is full of well water which ordinarily has been replaced by rainfall well before the month of August. I'm afraid we will be dealing with a water quality issue until we get a significant amount of rain.

Phase Two Pumps Schedule:

Off - Sunday 10am until Tuesday at 7am

Activities of 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. Proposal to paint them.
3. Pumping Stations – Both stations fully operational.
4. Meter Maintenance – We are targeting zero consumption meters for replacement.
5. Alterations – Some planting by PLCA is scheduled to take place at the Central Park, Pinewater, and on Goldcrest. We have added a few head and made minor alterations for coverage.
6. Water Quality – Bay Creek is in pretty good shape. Bayside is working overtime and performing adequately.

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
Field Manager
Bayside/Baycreek CDD
pelicanlandingcdds.net

Application Landing

| Upcoming Jobs | | | | | | |
|----------------------------------|--|------|-------------|-----------------------|-------------|-------------|
| Name | Leader | Crew | Task | Created | Actual | Team |
| South Gate Jasmine | Miguel Solis, Paul Kemp, Jorge Montoya | 1 | Cleanup | 2023-08-11 | 0 | 0 |
| Pennyroyal Cul-de-sacs | Paul Kemp, Jorge Montoya, Miguel Solis | 2 | Weeds | 2023-08-10 | 0 | 0 |
| Pelican nest/ us41 rock features | Paul Kemp, Jorge Montoya, Miguel Solis | 1 | Weeds | 2023-08-04 | 0 | 0 |
| | | | | 06-27 to 08-08 | 0 | 0 |
| In Progress Jobs | | | | | | |
| Name | Leader | Crew | Task | Created | Actual | Team |
| Coconut road | Paul Kemp, Miguel Solis, Jorge Montoya | 1 | Weeds | 2023-08-07 | 0.65 | 0.65 |
| Waterside | Jorge Montoya, Paul Kemp, Miguel Solis | 1 | Weeds | 2023-08-08 | 6.68 | 6.68 |
| | | | | 06-27 to 08-08 | 7.33 | 7.33 |
| Completed Jobs | | | | | | |
| Name | Leader | Crew | Task | Created | Actual | Team |
| PLCA | Paul Kemp, Jorge Montoya, Miguel Solis | 1 | Annuals | 2023-06-27 | 2.74 | 2.74 |
| Dog stations and trash | Jorge Montoya, Paul Kemp, Miguel Solis | 1 | Cleanup | 2023-06-28 | 1.81 | 1.81 |
| Plca | Paul Kemp, Jorge Montoya, Miguel Solis | 1 | Application | 2023-06-28 | 2.35 | 2.35 |
| Croton | Jorge Montoya, Paul Kemp, Miguel Solis | 1 | Application | 2023-06-27 | 3.38 | 3.38 |
| Azaleas | Jorge Montoya, Paul Kemp, Miguel Solis | 1 | Application | 2023-06-28 | 1.84 | 1.84 |
| Greenview dr | Jorge Montoya, Paul Kemp, Miguel Solis | 1 | Weeds | 2023-06-29 | 4.73 | 4.73 |
| US41/Pelican nest | Jorge Montoya, Paul Kemp, Miguel Solis | 1 | Weeds | 2023-06-29 | 2.79 | 2.79 |
| Colony parkway | Jorge Montoya, Paul Kemp, Miguel Solis | 2 | Weeds | 2023-06-28 | 6.73 | 13.46 |
| Coconut Road & Spring Cree roadd | Jorge Montoya | 2 | Weeds | 2023-06-30 | 3.7 | 7.4 |

Application Landing

| | | | | | | |
|-----------------------------|--|---|--------------|------------|-------|-------|
| Flowers | Jorge Montoya, Paul Kemp, Miguel Solis | 1 | | 2023-07-03 | 0 | 0 |
| Annuals | Miguel Solis, Jorge Montoya, Paul Kemp | 1 | Annuals | 2023-07-06 | 93.18 | 93.18 |
| Community center | Miguel Solis, Paul Kemp, Jorge Montoya | 2 | Annuals | 2023-07-10 | 0.25 | 0.5 |
| Ficus | Miguel Solis, Paul Kemp, Jorge Montoya | 2 | Application | 2023-07-10 | 2.98 | 5.96 |
| Dog stations | Jorge Montoya, Miguel Solis, Paul Kemp | 1 | Cleanup | 2023-07-05 | 0 | 0 |
| Dog stations | Miguel Solis, Paul Kemp, Jorge Montoya | 1 | Cleanup | 2023-07-11 | 8.87 | 8.87 |
| Ficus | Paul Kemp, Jorge Montoya, Miguel Solis | 2 | Application | 2023-07-10 | 11.45 | 22.9 |
| Greenview dr | Miguel Solis, Paul Kemp, Jorge Montoya | 1 | Application | 2023-07-12 | 3.67 | 3.67 |
| Green view | Jorge Montoya, Paul Kemp, Miguel Solis | 1 | Application | 2023-07-12 | 1.68 | 1.68 |
| Goldcrest dr | Paul Kemp, Miguel Solis, Jorge Montoya | 1 | Weeds | 2023-07-12 | 2.91 | 2.91 |
| Cedar lake ct/wild wood cir | Paul Kemp, Miguel Solis, Jorge Montoya | 1 | Weeds | 2023-07-13 | 0.24 | 0.24 |
| Pennyroyal dr | Jorge Montoya, Miguel Solis, Paul Kemp | 1 | Weeds | 2023-07-13 | 1.83 | 1.83 |
| Pelican nest dr | Paul Kemp, Jorge Montoya, Miguel Solis | 1 | Weeds | 2023-07-13 | 0.61 | 0.61 |
| Pelican landing pkwy | Paul Kemp, Miguel Solis, Jorge Montoya | 1 | Weeds | 2023-07-13 | 0.96 | 0.96 |
| Children's park | Jorge Montoya, Miguel Solis, Paul Kemp | 2 | Weeds | 2023-07-13 | 1.58 | 3.16 |
| Pelican landing | Miguel Solis, Jorge Montoya, Paul Kemp | 2 | Hand Weeding | 2023-07-13 | 1.55 | 3.1 |
| Bougainvillea | Miguel Solis, Jorge Montoya, Paul Kemp | 1 | Application | 2023-07-17 | 3.41 | 3.41 |

Application Landing

| | | | | | | |
|--------------------------|--|---|-------------|------------|-------|-------|
| Pennyroyal cup de sacs | Miguel Solis, Paul Kemp, Jorge Montoya | 1 | Application | 2023-07-18 | 1.82 | 1.82 |
| Walden dr berm | Jorge Montoya | 1 | Weeds | 2023-07-24 | 3.19 | 3.19 |
| Community center | Paul Kemp, Jorge Montoya, Miguel Solis | 1 | Weeds | 2023-07-17 | 4.19 | 4.19 |
| Annuals | Paul Kemp, Miguel Solis, Jorge Montoya | 1 | Application | 2023-07-19 | 5.22 | 5.22 |
| Dog station/trash | Jorge Montoya, Paul Kemp, Miguel Solis | 1 | Cleanup | 2023-07-19 | 5.24 | 5.24 |
| Lyonia | Jorge Montoya | 1 | Weeds | 2023-07-14 | 0 | 0 |
| Lakemont west end | | 1 | | 2023-07-19 | 0 | 0 |
| Silver thorns | Miguel Solis, Paul Kemp, Jorge Montoya | 1 | Application | 2023-07-19 | 7.73 | 7.73 |
| Tennis CT's | Paul Kemp, Jorge Montoya, Miguel Solis | 1 | Weeds | 2023-07-19 | 11.12 | 11.12 |
| Crotons | Jorge Montoya, Paul Kemp, Miguel Solis | 1 | Application | 2023-07-26 | 4.06 | 4.06 |
| Lamont East | Paul Kemp, Miguel Solis, Jorge Montoya | 2 | Weeds | 2023-07-26 | 5.08 | 10.16 |
| Lakemont west | Miguel Solis, Jorge Montoya, Paul Kemp | 2 | Weeds | 2023-07-26 | 0.23 | 0.46 |
| Dog stations and trash | Jorge Montoya, Paul Kemp, Miguel Solis | 1 | Cleanup | 2023-07-26 | 0 | 0 |
| Pennyroyal/Lakemont xing | Jorge Montoya, Miguel Solis, Paul Kemp | 2 | Weeds | 2023-07-26 | 1.84 | 3.68 |
| Community center | Jorge Montoya, Paul Kemp, Miguel Solis | 1 | Annuals | 2023-07-27 | 0.3 | 0.3 |
| Awabuki | Miguel Solis, Paul Kemp, Jorge Montoya | 1 | Application | 2023-07-26 | 2.27 | 2.27 |
| Crack and crevice | Miguel Solis, Paul Kemp, Jorge Montoya | 1 | Weeds | 2023-07-24 | 8.23 | 8.23 |
| Pelican colony Boulevard | Paul Kemp, Jorge Montoya, Miguel Solis | 1 | Weeds | 2023-07-05 | 1.15 | 1.15 |
| Annuals | Miguel Solis, Paul Kemp, Jorge Montoya | 1 | Annuals | 2023-07-31 | 7.01 | 7.01 |

Application Landing

| | | | | | | |
|---------------------------------|--|---|-------------|-----------------------|---------------|---------------|
| Bay crest | Miguel Solis, Paul Kemp, Jorge Montoya | 2 | Weeds | 2023-08-01 | 0.93 | 1.86 |
| Greenview dr | Jorge Montoya, Miguel Solis, Paul Kemp | 2 | Weeds | 2023-07-31 | 14.46 | 28.92 |
| Bay creek | Miguel Solis, Paul Kemp, Jorge Montoya | 1 | Weeds | 2023-08-01 | 3.31 | 3.31 |
| South bridge | Paul Kemp, Miguel Solis, Jorge Montoya | 1 | Weeds | 2023-08-02 | 3.36 | 3.36 |
| Bay cedar | Miguel Solis, Jorge Montoya, Paul Kemp | 1 | Weeds | 2023-08-03 | 1.33 | 1.33 |
| Central fountain | Paul Kemp, Miguel Solis, Jorge Montoya | 1 | Weeds | 2023-08-03 | 0.12 | 0.12 |
| Pine water | Paul Kemp, Miguel Solis, Jorge Montoya | 1 | Weeds | 2023-08-03 | 3.88 | 3.88 |
| Spring creek rd | Paul Kemp, Miguel Solis, Jorge Montoya | 1 | Weeds | 2023-08-03 | 2.59 | 2.59 |
| Annuals | Jorge Montoya, Miguel Solis, Paul Kemp | 1 | Application | 2023-08-04 | 2.69 | 2.69 |
| Coconut road | Paul Kemp, Miguel Solis, Jorge Montoya | 1 | Application | 2023-08-07 | 2.66 | 2.66 |
| Pennyroyal /pelican colony blvd | Jorge Montoya, Miguel Solis, Paul Kemp | 1 | Application | 2023-08-07 | 2.68 | 2.68 |
| Central fountain | Miguel Solis, Paul Kemp, Jorge Montoya | 1 | | 2023-08-07 | 1.03 | 1.03 |
| Dog stations/trash | Jorge Montoya, Miguel Solis, Paul Kemp | 1 | Cleanup | 2023-08-03 | 0 | 0 |
| Ornamental grasses | Jorge Montoya, Miguel Solis, Paul Kemp | 1 | Weeds | 2023-08-08 | 3.82 | 3.82 |
| | | | | 06-27 to 08-08 | 276.78 | 327.56 |

Updates

| Item Name | User | Created At | Update Content |
|----------------------------------|---------------|--------------------------|---|
| PLCA | Jorge Montoya | 27/June/2023 08:22:51 AM | Flowers in island, deadhead Cana Lilly |
| PLCA | Jorge Montoya | 27/June/2023 08:24:45 AM | Miguel is going to and sprinklers for Lillys |
| Croton | Jorge Montoya | 27/June/2023 01:53:19 PM | Pelican nest drive |
| Croton | Jorge Montoya | 27/June/2023 02:06:52 PM | Intersection of pelicanlanding parkway and pennyroyal |
| Croton | Jorge Montoya | 27/June/2023 04:01:11 PM | Pennyroyal berm |
| Croton | Jorge Montoya | 28/June/2023 09:55:50 AM | Cassia ct |
| Croton | Jorge Montoya | 28/June/2023 10:03:49 AM | Fiddlehead ct |
| Plca | Jorge Montoya | 27/June/2023 04:01:48 PM | Spraying all foliage |
| Colony parkway | Jorge Montoya | 28/June/2023 08:55:28 AM | Round up and weeding |
| Azaleas | Jorge Montoya | 28/June/2023 10:53:00 AM | Coconut road |
| Azaleas | Jorge Montoya | 28/June/2023 11:14:21 AM | The tides |
| Greenview dr | Jorge Montoya | 29/June/2023 08:25:36 AM | Round up spottreatment |
| US41/Pelican nest | Jorge Montoya | 29/June/2023 01:10:38 PM | Round up |
| Coconut Road & Spring Cree roadd | Paul Kemp | 30/June/2023 07:09:29 AM | weeds |
| Annuals | Jorge Montoya | 06/July/2023 08:02:17 AM | 1414 14 fertilizer, Snail bait. |
| Ficus | Jorge Montoya | 10/July/2023 07:14:40 AM | Whitefly |
| Ficus | Jorge Montoya | 10/July/2023 11:08:07 AM | Stopped spraying do to workers |
| South Gate Jasmine | Paul Kemp | 10/July/2023 08:04:24 AM | Please collect weeds and leaves before we mow in a week or two. |
| Lyonia | Paul Kemp | 10/July/2023 11:03:43 AM | Please take care of the weeds in the circle of Lyonia Lane. |
| Community center | Jorge Montoya | 10/July/2023 11:12:04 AM | Deadhead Cana lilies |
| Ficus | Jorge Montoya | 10/July/2023 11:16:16 AM | Whitefly |

Updates

| | | | |
|------------------------------------|---------------|-----------------------------|---|
| Ficus | Jorge Montoya | 10/July/2023 11:16:16 AM | Whitefly |
| Community center | Jorge Montoya | 11/July/2023 07:41:13 AM | Round up and weed pulling |
| Walden dr berm | Jorge Montoya | 11/July/2023 07:43:43 AM | Round up in the the week they edge? |
| Walden dr berm | Jorge Montoya | 18/July/2023 08:43:52 AM | Is it alright if I spray weeds on berm? |
| Walden dr berm | Miguel Solis | 18/July/2023 08:45:47 AM | 👍 pennyroyal?? |
| Walden dr berm | Paul Kemp | 18/July/2023 09:39:26 AM | Spray away. Casco will need to soft edge next week. |
| Walden dr berm | Jorge Montoya | 18/July/2023 09:40:25 AM | 👍 |
| Greenview dr | Jorge Montoya | 11/July/2023 03:57:17 PM | Spraying ficus,for whitefly |
| Green view | Jorge Montoya | 12/July/2023 11:06:34 AM | Spraying all of the foliage,shrubs.,from pelican nest dr to the pointe |
| Goldcrest dr | Jorge Montoya | 12/July/2023 03:43:43 PM | Roundup gold crest dr from fountain to pelican nest dr. Both directions .mystic ridge area,pine water area. |
| Cedar lake ct/wild wood cir | Jorge Montoya | 13/July/2023 07:40:11 AM | Roundup |
| Pennyroyal dr | Jorge Montoya | 13/July/2023 07:56:52 AM | Rounding. Pelican landing Parkway to pelican colony Boulevard |
| Pelican landing pkwy | Jorge Montoya | 13/July/2023 09:50:24 AM | Round up from pennyroyal to walden center drive both directions |
| Pelican landing pkwy | Jorge Montoya | 13/July/2023 11:27:31 AM | Add crack and crevice |
| Pelican nest dr | Jorge Montoya | 13/July/2023 10:35:22 AM | Roundup.from butterfly garden to canoe park |
| Children's park | Jorge Montoya | 13/July/2023 03:08:14 PM | Round up and weed pulling |
| Children's park | Jorge Montoya | 14/July/2023 08:36:33 AM | Roundup |
| Pelican landing | Jorge Montoya | 13/July/2023 03:10:28 PM | Pulling vines in heavy covers areas |
| Bay crest | Jorge Montoya | 14/July/2023 08:49:46 AM | East side of bay crest on pelican nest dr ,are we hand pruning the suckers or are we going to have them use the hedge trimmer?. |
| Lakemont west end | Paul Kemp | 17/July/2023 08:20:28 AM | Please let me know why you think these bougainvilleas are struggling by The Reserve. |

Updates

| | | | |
|---|---------------|-----------------------------|---|
| Bougainvillea | Jorge Montoya | 17/July/2023 04:03:28 PM | Spraying for inch worm |
| Bougainvillea | Jorge Montoya | 17/July/2023 04:03:49 PM | @ |
| Pennyroyal cup de sacs | Jorge Montoya | 18/July/2023 10:43:51 AM | Spraying foliage |
| Annuals | Jorge Montoya | 18/July/2023 03:47:48 PM | Spraying flowers |
| Annuals | Jorge Montoya | 19/July/2023 07:13:59 AM | Spraying fungicide and insecticide |
| Tennis CT's | Jorge Montoya | 19/July/2023 12:29:11 PM | Round up and weeding |
| Silver thorns | Jorge Montoya | 19/July/2023 12:30:44 PM | Tennis area/Goldcrest |
| Crack and crevice | Jorge Montoya | 27/July/2023 10:02:22 AM | Curbs,sidewalks roadways seam |
| Lamont East | Jorge Montoya | 26/July/2023 08:52:02 AM | Round up and weeding |
| Lamont East | Jorge Montoya | 26/July/2023 01:24:03 PM | Twin berry ct |
| Crotons | Jorge Montoya | 26/July/2023 09:03:48 AM | Spraying for mealy bugs |
| Lakemont west | Jorge Montoya | 26/July/2023 01:57:53 PM | Roundup and weeding circles |
| Pennyroyal/ Lakemont xing | Jorge Montoya | 26/July/2023 02:13:46 PM | Roundup and weeding |
| Awabuki | Jorge Montoya | 26/July/2023 03:45:19 PM | Pennyroyal dr area |
| Awabuki | Jorge Montoya | 27/July/2023 10:00:06 AM | Tennis CT's ,Walden dr |
| Pennyroyal Cul-de-sacs | Jorge Montoya | 26/July/2023 03:54:49 PM | Non selective and weeding around lake banks, pulling vines off of palmettos |
| Greenview dr | Jorge Montoya | 26/July/2023 03:58:42 PM | Roundup and weeding front and back of vegetation |
| Greenview dr | Jorge Montoya | 31/July/2023 03:50:53 PM | Pulled vines off fence. |
| South bridge | Jorge Montoya | 26/July/2023 04:00:49 PM | Roundup and weeding near the privacy wall |
| Community center | Jorge Montoya | 27/July/2023 08:19:48 AM | Deadhead Cana lilies |
| Bay cedar | Jorge Montoya | 27/July/2023 02:52:50 PM | Roundup and weeding |
| Pelican nest/ us41 rock features | Jorge Montoya | 27/July/2023 02:55:01 PM | Non selective and weeding and vines |

Updates

| | | | |
|--|---------------|-------------------------------|--|
| Coconut road | Jorge Montoya | 27/July/2023 02:57:17 PM | Non selective and weeding |
| Annuals | Jorge Montoya | 27/July/2023 03:05:42 PM | Fertilizer and snail bait. |
| Annuals | Jorge Montoya | 31/July/2023 03:47:58 PM | Insecticide and fungicide, "alternate" |
| Waterside | Jorge Montoya | 31/July/2023 03:48:49 PM | Non selective and weeding |
| Bay creek | Jorge Montoya | 01/August/2023 02:11:11 PM | Roundup and weeding pulling vines |
| Pine water | Jorge Montoya | 03/August/2023 08:15:39 AM | Roundup and weeding |
| Central fountain | Jorge Montoya | 03/August/2023 08:55:25 AM | Pull weeds off palms |
| Spring creek rd | Jorge Montoya | 03/August/2023 01:09:39 PM | Roundup fence line |
| Coconut road | Jorge Montoya | 07/August/2023 08:45:02 AM | Shrubs and grasses |
| Coconut road | Jorge Montoya | 07/August/2023 11:24:57 AM | Sprayed ficus for whitefly, could use a trim to help control the whitefly and thrips |
| Pennyroyal /pelican colony blvd | Jorge Montoya | 07/August/2023 11:40:52 AM | Sprayed ficus, whitefly |
| Pennyroyal /pelican colony blvd | Jorge Montoya | 07/August/2023 02:21:46 PM | The tides ficus |
| Central fountain | Jorge Montoya | 07/August/2023 02:23:36 PM | Non selective pavers.walkways |
| Ornamental grasses | Jorge Montoya | 08/August/2023 09:51:52 AM | Weeds Selective, spottreat |
| Ornamental grasses | Jorge Montoya | 08/August/2023 01:41:40 PM | Also took care of weeds in jasmine |

Colony Operations

| Upcoming Jobs | | | | | | |
|--|--|-----------------------|-------------|-----------|--------------|--------------|
| Name | Leader | Created | Task | Crew | Actual | Team |
| Coconut Road | Colony Leader, Miguel Solis, Paul Kemp | 7/18/23 9:00 AM | Trimming | 2 | 0 | 0 |
| Messina Xanadu | Colony Leader | 2023-08-02 | Cleanup | 1 | 0 | 0 |
| Clusia leaving the Bay Club | Miguel Solis, Colony Leader, Paul Kemp | 2023-08-09 | Trimming | 1 | 0 | 0 |
| Addison sight lines | Paul Kemp, Colony Leader, Miguel Solis | 2023-08-09 | Trimming | 1 | 0 | 0 |
| | | 06-27 to 08-08 | | 5 | 0 | 0 |
| In Progress Jobs | | | | | | |
| Name | Leader | Created | Task | Crew | Actual | Team |
| Trimming Seagrapes | Paul Kemp, Colony Leader, Miguel Solis | 8/4/23 7:00 AM | Trimming | 4 | 21.92 | 87.68 |
| Cleanup debris | Paul Kemp, Colony Leader, Miguel Solis | 8/7/23 7:00 AM | Cleanup | 1 | 3.67 | 3.67 |
| Application non-selective Coconut road | Miguel Solis, Paul Kemp, Colony Leader | 8/10/23 1:00 PM | Application | 2 | 3.24 | 6.48 |
| Trimming north entry | Colony Leader, Paul Kemp, Miguel Solis | 2023-08-11 | Trimming | 3 | 0 | 0 |
| | | 06-27 to 08-08 | | 10 | 28.83 | 97.83 |
| Completed Jobs | | | | | | |
| Name | Leader | Created | Task | Crew | Actual | Team |
| Mowing St. Augustine | Colony Leader, Miguel Solis, Paul Kemp | 6/27/23 7:00 AM | Mowing | 3 | 7.61 | 22.83 |
| Cleaning flower beds | Colony Leader, Paul Kemp, Miguel Solis | 6/27/23 8:00 AM | annuals | 2 | 16.5 | 33 |
| Trimming Jasmine | Miguel Solis, Paul Kemp, Colony Leader | 6/29/23 7:00 AM | Trimming | 2 | 81.38 | 162.76 |
| Mowing Bermuda | Paul Kemp, Miguel Solis, Colony Leader | 7/3/23 7:00 AM | Mowing | 4 | 12.61 | 50.44 |
| Mowing St. Augustine | Miguel Solis, Paul Kemp, Colony Leader | 7/5/23 10:30 AM | Mowing | 4 | 14.62 | 58.48 |

Colony Operations

| | | | | | | |
|-------------------------|--|------------------|-------------|---|-------|--------|
| Hand prune. North entry | Paul Kemp, Colony Leader, Miguel Solis | 7/6/23 7:45 AM | Trimming | 2 | 8.5 | 17 |
| Cleanup debris | Colony Leader, Miguel Solis, Paul Kemp | 7/3/23 7:00 AM | Cleanup | 2 | 6.09 | 12.18 |
| Application roundup | Colony Leader, Miguel Solis, Paul Kemp | 7/3/23 8:30 AM | Application | 2 | 17.84 | 35.68 |
| Mowing Bermuda | Paul Kemp, Colony Leader, Miguel Solis | 7/10/23 7:00 AM | Mowing | 5 | 11.56 | 57.8 |
| Mowing St Augustine | Paul Kemp, Miguel Solis, Colony Leader | 7/11/23 12:30 PM | Mowing | 3 | 12.7 | 38.1 |
| Cleanup debris | Colony Leader, Miguel Solis, Paul Kemp | 7/10/23 7:00 AM | Cleanup | 2 | 6.08 | 12.16 |
| Via Veneto | Colony Leader | 2023-07-10 | Cleanup | 1 | 0 | 0 |
| 3 dead palms | Colony Leader | 2023-07-10 | Cleanup | 1 | 0 | 0 |
| Application turf | Colony Leader, Miguel Solis, Paul Kemp | 7/11/23 1:00 AM | Application | 2 | 18.56 | 37.12 |
| Trimming north entry | Miguel Solis, Colony Leader, Paul Kemp | 7/14/23 8:00 AM | Trimming | 1 | 2.47 | 2.47 |
| Trimming Jasmine | Miguel Solis, Colony Leader, Paul Kemp | 7/7/23 7:00 AM | Trimming | 3 | 92.68 | 278.04 |
| Mowing Bermuda | Colony Leader, Paul Kemp, Miguel Solis | 7/17/23 7:00 AM | Mowing | 4 | 12.58 | 50.32 |
| Mowing St. Augustine | Colony Leader, Miguel Solis | 7/18/23 10:30 AM | Mowing | 5 | 7.26 | 36.3 |
| Trimming north entry | Colony Leader, Paul Kemp, Miguel Solis | 7/20/23 2:00 PM | Trimming | 3 | 2.17 | 6.51 |
| Cleanup debris | Miguel Solis, Colony Leader, Paul Kemp | 7/17/23 7:00 AM | Cleanup | 2 | 3.95 | 7.9 |
| Mowing Bermuda | Miguel Solis, Paul Kemp, Colony Leader | 7/24/23 7:00 AM | Mowing | 1 | 8.32 | 8.32 |
| Mowing S. Augustine | Paul Kemp, Colony Leader, Miguel Solis | 7/25/23 7:00 AM | Mowing | 1 | 8.96 | 8.96 |
| Cleanup debris | Paul Kemp, Miguel Solis, Colony Leader | 7/24/23 7:00 AM | Cleanup | 1 | 5.94 | 5.94 |

Colony Operations

| | | | | | | |
|---------------------|--|-----------------------|----------|-----------|---------------|----------------|
| Mowing Bermuda | Miguel Solis, Paul Kemp, Colony Leader | 7/31/23 7:00 AM | Mowing | 4 | 8.93 | 35.72 |
| Mowing St Augustine | Paul Kemp, Miguel Solis, Colony Leader | 8/1/23 7:00 AM | Mowing | 1 | 5.97 | 5.97 |
| Trimming Seagrape | Miguel Solis, Colony Leader, Paul Kemp | 7/19/23 9:00 AM | Trimming | 3 | 35.57 | 106.71 |
| Addison Sea Grapes | Colony Leader, Miguel Solis | 7/27/23 7:00 AM | Trimming | 3 | 29.49 | 88.47 |
| Cleanup debris | Paul Kemp, Colony Leader, Miguel Solis | 7/31/23 7:00 AM | Cleanup | 2 | 4.01 | 8.02 |
| Mowing Bermuda | Miguel Solis, Paul Kemp, Colony Leader | 8/7/23 7:00 AM | Mowing | 5 | 8.87 | 44.35 |
| Mowing St Augustine | Paul Kemp, Colony Leader, Miguel Solis | 8/8/23 7:00 AM | Mowing | 3 | 8.95 | 26.85 |
| Annuals | Miguel Solis, Paul Kemp, Colony Leader | 8/8/23 8:00 AM | annuals | 1 | 8.04 | 8.04 |
| Annuals | Paul Kemp, Colony Leader, Miguel Solis | 7/19/23 1:00 PM | annuals | 2 | 79.77 | 159.54 |
| | | 06-27 to 08-08 | | 80 | 547.98 | 1425.98 |

Updates

| Item Name | User | Created At | Update Content |
|-----------------------------|--------------|-------------------------------|--|
| Application turf | Miguel Solis | 12/July/2023 08:26:53 AM | Weeds control |
| Trimming north entry | Miguel Solis | 20/July/2023 02:10:58 PM | Rolando |
| Trimming Seagrapes | Paul Kemp | 11/August/2023 07:25:45 AM | Colony-wide |
| Annuals | Paul Kemp | 11/August/2023 07:26:03 AM | Pinching Coleous |
| Clusia leaving the Bay Club | Paul Kemp | 09/August/2023 07:42:03 AM | Needs a hard cut off the gutter. |
| Addison sight lines | Paul Kemp | 09/August/2023 07:48:52 AM | Please trim the Firebush north of Addison. |
| Trimming north entry | Paul Kemp | 11/August/2023 07:24:59 AM | Hand Pruning |
| | | | |

Emergent

| New Requests | | | | | |
|--|---------------|------------|-------------|---------------|------------|
| Name | Leader | Type | Assign | Vendor | Days Since |
| Bend beyond Terzetto | Paul Kemp | Landscape | | N/A | 157 |
| 3470 Ballybridge Circle | Paul Kemp | Landscape | | N/A | 56 |
| 25060 Banbridge | Paul Kemp | Landscape | | N/A | 56 |
| Spring Creek Bridge -- Specification of height limit | Paul Kemp | Other | | N/A | 24 |
| Colony Waterway | Paul Kemp | Landscape | Vendor | Earth Balance | 10 |
| In Progress Requests | | | | | |
| Name | Leader | Type | Assign | Vendor | Days Since |
| Obsolete uplights Tuscany entrance median | Colony Leader | Lighting | Vendor | Bentley | 175 |
| Pennyroyal Monument | Paul Kemp | Other | Vendor | Bentley | 53 |
| 23670 Peppermill | Paul Kemp | Landscape | The Landing | N/A | 32 |
| Palermo Post | Paul Kemp | Lighting | Vendor | Bentley | 18 |
| Messina Xanadu | Paul Kemp | Landscape | Colony | N/A | 157 |
| Via Veneto | Paul Kemp | Lighting | Vendor | Bentley | 10 |
| 3609 Heron Point | Paul Kemp | Lighting | Vendor | Bentley | 6 |
| Peppermill Court | Paul Kemp | Lighting | Vendor | Bentley | 6 |
| Completed Requests | | | | | |
| Name | Leader | Type | Assign | Vendor | Days Since |
| 3601 SANCTUARY METER NEEDS TO CLEANED | Paul Kemp | Irrigation | Irrigation | N/A | 10 |
| Wild Indigo street light out | Paul Kemp | Lighting | Vendor | Bentley | 60 |
| Lakemont Monument North | Paul Kemp | Lighting | Vendor | Bentley | 39 |

Emergent

| | | | | | |
|---------------------------|-------------------------|--------------|-------------|----------------|----|
| E-8 across from Ponza | Paul Kemp | Lakes | Vendor | Superior Water | 29 |
| Fence @ 24905 Bay Cedar | Paul Kemp, Miguel Solis | Other | | N/A | 31 |
| 3647 Glenwater | Paul Kemp | Irrigation | Irrigation | N/A | 17 |
| 23817 SANCTUARY | Paul Kemp | Irrigation | Irrigation | N/A | 8 |
| Addison Sea Grapes | Paul Kemp | Landscape | Colony | N/A | 28 |
| 3680 Heron Point Ct | Paul Kemp | Lighting | Vendor | Bentley | 28 |
| 24700 Sweet Gum | Paul Kemp | Lighting | Vendor | Bentley | 30 |
| Pinewater Flicker | Paul Kemp | Lighting | Vendor | Bentley | 28 |
| Pennyroyal Street Light | Paul Kemp | Lighting | Vendor | Bentley | 18 |
| 24720 Sweet Gum | Paul Kemp, Miguel Solis | Storm Drains | | N/A | 56 |
| Pelicans Nest Drive | Paul Kemp | Lighting | Vendor | Bentley | 9 |
| 3663 Heron Point Ct | Paul Kemp | Lighting | Vendor | Bentley | 28 |
| Mystic Ridge | Paul Kemp | Lighting | Vendor | Bentley | 39 |
| 3640 Bay Creek Dr. | Paul Kemp | Lighting | Vendor | Bentley | 31 |
| 23878 SANCTUARY | Paul Kemp | Irrigation | Irrigation | N/A | 8 |
| 23884 AND 23878 SANCTUARY | Paul Kemp | Irrigation | Irrigation | N/A | 10 |
| Southbridge Wall | Paul Kemp | Landscape | The Landing | N/A | 9 |

Updates

| Item Name | User | Created At | Update Content |
|--|-----------|------------------------------|--|
| Obsolete uprights Tuscany entrance median | Paul Kemp | 17/February/2023 11:02:47 AM | Secured proposal from Bentley to retrofit the lights with modern LEDs. |
| Messina Xanadu | Paul Kemp | 07/March/2023 03:08:34 PM | Xanadu has struggled and died off in many places. Maybe there is a good alternative? |
| Bend beyond Terzetto | Paul Kemp | 07/March/2023 03:14:35 PM | Plant carrissa when the time comes |
| Bend beyond Terzetto | Paul Kemp | 31/March/2023 12:55:00 PM | summer 2023 |
| Wild Indigo street light out | Paul Kemp | 12/June/2023 09:06:25 AM | a street light out on Pennyroyal between Pine Fern Lane and Wild Indigo Lane. I put a ribbon around it |
| 24720 Sweet Gum | Paul Kemp | 16/June/2023 11:00:04 AM | Concern about storm drain behind home. Is it ours? |
| 3470 Ballybridge Circle | Paul Kemp | 16/June/2023 01:01:07 PM | Debris on opposite side of the creek. |
| 25060 Banbridge | Paul Kemp | 16/June/2023 01:06:18 PM | Privacy hedge along Nest Drive sidewalk needs to be replaced. |
| Pennyroyal Monument | Paul Kemp | 19/June/2023 01:53:15 PM | Monument corner bead upkeep, monument chipping (crumbling) and lighting broken. |
| Pennyroyal Monument | Paul Kemp | 19/June/2023 01:54:00 PM | My neighborhood has voted to update our monuments. Our proposal to the Design Review Committee consists of putting a cement cap on the main structure, adding a trim piece to the horizontal indentation below the cap, painting the monuments and installing new acrylic lettering and a logo. |
| Pennyroyal Monument | Paul Kemp | 30/June/2023 09:11:56 AM | <p>Pennyroyal Monument</p> <p>Marianne, The District will unstrap two photocells from the monument walls to make space for the cap going on top of the wall. We will rescuer the fixtures after the project is complete.</p> <p>Regards, Paul Kemp Field Manager Bayside/Baycreek CDD pelicanlandingcdds.net</p> |
| Lakemont Monument North | Paul Kemp | 03/July/2023 12:18:37 PM | Light is out. |
| Mystic Ridge | Paul Kemp | 03/July/2023 12:21:32 PM | Across from Mystic Ridge there are two lights cycling. |

Updates

| | | | |
|--------------------------------|---------------|-----------------------------|--|
| 23670 Peppermill | Paul Kemp | 10/July/2023 03:16:49 PM | Plumbagos need replaced on berm across from 23670. Please get a count. |
| 3640 Bay Creek Dr. | Paul Kemp | 11/July/2023 08:16:50 AM | Street light is out in front of 3640 Bay Creek Dr. I put a ribbon around it. |
| Fence @ 24905 Bay Cedar | Jorge Montoya | 11/July/2023 09:11:28 AM | Across 24905 |
| Fence @ 24905 Bay Cedar | Paul Kemp | 11/July/2023 10:52:12 AM | Fence is falling. |
| Fence @ 24905 Bay Cedar | Paul Kemp | 14/July/2023 08:59:23 AM | Reported to Mark @ PLCA |
| 24700 Sweet Gum | Paul Kemp | 12/July/2023 06:41:54 AM | The streetlight in front of 24700 Sweet Gum Court is not working. We reported this a couple of months ago. There are many dog walkers on our court and it is quite dark in that area at night. |
| 24700 Sweet Gum | Paul Kemp | 12/July/2023 06:46:49 AM | 24700 Sweet Gum This street light has been reported to our vendor for repair. Thanks, Paul Kemp Field Manager Bayside/Baycreek CDD pelicanlandingcdds.net |
| E-8 across from Ponza | Paul Kemp | 14/July/2023 08:58:57 AM | Fountain is down. Emailed Superior Water. |
| Addison Sea Grapes | Paul Kemp | 14/July/2023 10:59:03 AM | Typically the sea grape and other bushes on Foundation property are trimmed back, this has not yet happened. Unfortunately there are some that are at the end of the street that are almost 14 feet tall. When possible, the normal trim, clean up of the Foundation property needs to be scheduled. Thank you for your assistance. Gina Hanft |
| Addison Sea Grapes | Paul Kemp | 14/July/2023 11:05:21 AM | Addison Sea Grapes Gina, Thank you. This will be added to our schedule. Regards, Paul Kemp Field Manager Bayside/Baycreek CDD pelicanlandingcdds.net |

Updates

| | | | |
|---|-----------|-----------------------------|---|
| 3680 Heron Point Ct | Paul Kemp | 14/July/2023 11:17:06 AM | Street light is out. I put a ribbon around the light pole. |
| 3663 Heron Point Ct | Paul Kemp | 14/July/2023 11:17:13 AM | Street light is out. I put a ribbon around the light pole. |
| Pinewater Flicker | Paul Kemp | 14/July/2023 12:32:59 PM | a street light is flickering in the median at the entrance of Pinewater. |
| Spring Creek Bridge -- Specification of height limit | Paul Kemp | 21/July/2023 01:59:18 PM | At the recent Colony Foundation Board Meeting it was noted that there is no maximum height limit noted on the Spring Creek Bridge. With the construction traffic I was asked to reach out to the CDD to see if this is something you all could handle. If not, let me know! The concern is a truck that is too tall trying to go under the bridge and damaging it! |
| Spring Creek Bridge -- Specification of height limit | Paul Kemp | 31/July/2023 10:16:53 AM | Spring Creek Bridge -- Specification of height limit Shane, What do you think about the following request from Gina Hanft? "At the recent Colony Foundation Board Meeting it was noted that there is no maximum height limit noted on the Spring Creek Bridge. With the construction traffic I was asked to reach out to the CDD to see if this is something you all could handle. If not, let me know! The concern is a truck that is too tall trying to go under the bridge and damaging it!" Thanks, Paul Kemp Field Manager Bayside/Baycreek CDD pelicanlandingcdds.net |
| Pennyroyal Street Light | Paul Kemp | 24/July/2023 02:27:30 PM | street light out on Pennyroyal between Fiddlehead and Cassia. |
| Palermo Post | Paul Kemp | 24/July/2023 02:37:12 PM | Street light knocked down across from Palermo. |
| 3647 Glenwater | Paul Kemp | 25/July/2023 02:10:08 PM | The feed water to my irrigation system gets extremely clogged every time the irrigation system runs. |

Updates

| | | | |
|---|------------------|---------------------------------------|--|
| <p>3647 Glenwater</p> | <p>Paul Kemp</p> | <p>25/July/2023 02:14:20 PM</p> | <p>Clogged irrigation system</p> <p>What is your address, please?</p> <p>Thanks, Paul Kemp Field Manager Bayside/Baycreek CDD pelicanlandingcdds.net</p> |
| <p>3647 Glenwater</p> | <p>Paul Kemp</p> | <p>25/July/2023 02:31:49 PM</p> | <p>Clogged irrigation system</p> <p>Thanks. You're own the schedule.</p> <p>Paul Kemp Field Manager Bayside/Baycreek CDD pelicanlandingcdds.net</p> |
| <p>3647 Glenwater</p> | <p>Paul Kemp</p> | <p>25/July/2023 02:33:13 PM</p> | <p>Flow Check</p> |
| <p>Via Veneto</p> | <p>Paul Kemp</p> | <p>01/August/2023 08:33:19 AM</p> | <p>Observed two streetlights not working on Via Veneto one across from Navona. The other is between Navona and Sorrento. Both lights were marked with yellow caution tape.</p> |
| <p>3601 SANCTUARY METER NEEDS TO CLEANED</p> | <p>Paul Kemp</p> | <p>01/August/2023 12:22:00 PM</p> | <p>3601 SANCTUARY METER NEEDS TO CLEANED</p> <p>Hello,</p> <p>Your meter is scheduled to be flushed.</p> <p>Paul Kemp Field Manager Bayside/Baycreek CDD pelicanlandingcdds.net</p> |
| <p>3601 SANCTUARY METER NEEDS TO CLEANED</p> | <p>Paul Kemp</p> | <p>01/August/2023 02:33:11 PM</p> | <p>3601 SANCTUARY</p> <p>Use your own email please. And remember to "reply all." The address in the CC field is unique for each entry and makes the message populate on my scheduling software.</p> <p>Thanks, Paul Kemp Field Manager Bayside/Baycreek CDD pelicanlandingcdds.net</p> |

Updates

| | | | |
|--|-----------|-------------------------------|---|
| 3601 SANCTUARY METER NEEDS TO CLEANED | Paul Kemp | 02/August/2023 06:33:54 AM | 3601 SANCTUARY METER NEEDS TO CLEANED Completed. Regards, Paul Kemp Field Manager Bayside/Baycreek CDD pelicanlandingcdds.net |
| 23884 AND 23878 SANCTUARY | Paul Kemp | 01/August/2023 12:19:38 PM | FLUSH OUT AND CLEAN OUT METERS AND FILTERS. BOTH HOMES ALWAYS SEEM TO GET CLOGGED OFTEN. |
| 23884 AND 23878 SANCTUARY | Paul Kemp | 01/August/2023 12:20:46 PM | 23884 AND 23878 SANCTUARY You're on the schedule. Paul Kemp Field Manager Bayside/Baycreek CDD pelicanlandingcdds.net |
| Colony Waterway | Paul Kemp | 02/August/2023 06:35:31 AM | Trimming back the mangrove in the waterway that has been damaged by two previous hurricanes. This has been an ongoing request to preserve a view to wildlife. and maintain water flow to the water way. If this is outside the purview of CDD then please inform and will see if Colony Foundation will take it on. |
| Southbridge Wall | Paul Kemp | 02/August/2023 06:55:37 AM | Needs help. Vines and bare spots. |
| Southbridge Wall | Paul Kemp | 02/August/2023 10:29:25 AM | Vines are really bad. |
| Pelicans Nest Drive | Paul Kemp | 02/August/2023 07:58:33 AM | The whole north side of the road streetlights are out. |
| 23878 SANCTUARY | Paul Kemp | 03/August/2023 10:26:38 AM | METER NEEDS TO BE CLEANED |
| 23817 SANCTUARY | Paul Kemp | 03/August/2023 11:06:32 AM | METER IS CLOGGED |
| 23817 SANCTUARY | Paul Kemp | 04/August/2023 10:02:47 AM | 23817 SANCTUARY Complete. Paul Kemp Field Manager Bayside/Baycreek CDD pelicanlandingcdds.net |

Landing Production

| Upcoming Jobs | | | | | | |
|----------------------------------|--|------|----------|-----------------------|--------------|---------------|
| Name | Leader | Crew | Team | Created | Actual | Team |
| 23670 Peppermill | Miguel Solis, Paul Kemp | 1 | Planting | 2023-07-14 | 0 | 0 |
| PLCA | Miguel Solis, Paul Kemp | 1 | Cleanup | 2023-08-11 | 0 | 0 |
| | | | | 07-14 to 08-11 | 0 | 0 |
| In Progress Jobs | | | | | | |
| Name | Leader | Crew | Team | Created | Actual | Team |
| Greenview berm | Miguel Solis, Paul Kemp | 2 | Rolando | 2023-07-18 | 3.08 | 6.16 |
| Greenview trimming ficus | Paul Kemp, Miguel Solis | 2 | Rolando | 8/4/23 7:00 AM | 18.9 | 37.8 |
| Tennis Center | Miguel Solis, Paul Kemp | 2 | Rolando | 8/7/23 7:00 AM | 7.27 | 14.54 |
| Bougainvillea route | Miguel Solis, Paul Kemp | 3 | Leslie | 8/7/23 8:30 AM | 34.89 | 104.67 |
| Spring Creek Circle | Paul Kemp, Miguel Solis | 2 | Rolando | 2023-08-08 | 15.47 | 30.94 |
| BOUGAINVILLEAS AND PALM TREES | Paul Kemp, Miguel Solis | 2 | Bitia | 2023-08-10 | 6.07 | 12.14 |
| Southbridge Wall | Miguel Solis, Paul Kemp, Jorge Montoya | 1 | Cleanup | 2023-08-02 | 1.18 | 1.18 |
| | | | | 07-14 to 08-11 | 86.86 | 207.43 |
| Completed Jobs | | | | | | |
| Name | Leader | Crew | Team | Created | Actual | Team |
| Mowing | Paul Kemp, Miguel Solis, Bitia Lily, | 2 | Bitia | 6/27/23 7:00 AM | 8.86 | 17.72 |
| Mowing | Miguel Solis, Paul Kemp, Bitia Lily | 2 | Bitia | 7/3/23 7:00 AM | 17.7 | 35.4 |
| Cleaning flower beds | Miguel Solis, Paul Kemp | 4 | Leslie | 2023-06-28 | 35.1 | 140.4 |
| Cleaning flower beds | Miguel Solis, Paul Kemp | 2 | Leslie | 2023-07-03 | 8.99 | 17.98 |
| Mowing | Miguel Solis, Paul Kemp | 5 | Casco | 7/3/23 7:00 AM | 27.29 | 136.45 |
| The Ridge Circes | Miguel Solis, Bitia Lily | 1 | Leslie | 2023-07-03 | 5.21 | 5.21 |

Landing Production

| | | | | | | |
|-------------------------------------|---|---|---------|-----------------|-------|--------|
| Trimming bougainvillea | Paul Kemp, Miguel Solis | 4 | Leslie | 2023-07-07 | 14.17 | 56.68 |
| Trimming PLCA | Miguel Solis, Paul Kemp | 4 | Leslie | 7/10/23 7:00 AM | 3.05 | 12.2 |
| Mowing | Paul Kemp, Miguel Solis | 2 | Bitia | 7/10/23 7:00 AM | 17.52 | 35.04 |
| Trimming firebush | Paul Kemp, Miguel Solis | 3 | Rolando | 6/30/23 7:00 AM | 36.01 | 108.03 |
| Cleaning flower beds | Paul Kemp, Miguel Solis, Bitia Lily | 2 | Bitia | 6/28/23 2:00 PM | 26.08 | 52.16 |
| Bay cedar circle | Paul Kemp, Bitia Lily, Miguel Solis | 2 | Bitia | 2023-07-12 | 0.95 | 1.9 |
| Coventry | Bitia Lily, Paul Kemp, Miguel Solis | 2 | Bitia | 2023-07-12 | 0.33 | 0.66 |
| Pelican Nest entry | Miguel Solis, Paul Kemp | 4 | Leslie | 2023-07-11 | 8.76 | 35.04 |
| Canoe Park | Bitia Lily, Miguel Solis, Paul Kemp | 2 | Bitia | 2023-07-12 | 0.05 | 0.1 |
| Mowing | Paul Kemp, Miguel Solis | 5 | Casco | 7/10/23 7:00 AM | 27.35 | 136.75 |
| Bay cedar planting arborcolas | Miguel Solis, Paul Kemp | 2 | Rolando | 7/11/23 7:00 AM | 18.18 | 36.36 |
| The Ridge circles | Bitia Lily, Miguel Solis, Paul Kemp | 2 | Bitia | 2023-07-12 | 4.82 | 9.64 |
| Trimming pennyroyal & Heron Glen | Paul Kemp, Miguel Solis | 2 | Rolando | 6/27/23 7:00 AM | 34.93 | 69.86 |
| Parkway entry | Paul Kemp, Miguel Solis | 3 | Leslie | 2023-07-12 | 33.33 | 99.99 |
| Greenview | Paul Kemp, Bitia Lily, Miguel Solis | 2 | Bitia | 2023-07-13 | 4.23 | 8.46 |
| Application Roundup | Bitia Lily, Miguel Solis, Paul Kemp | 2 | Bitia | 7/14/23 7:00 AM | 3.15 | 6.3 |
| Stumps | Miguel Solis, Paul Kemp | 3 | Rolando | 2023-07-19 | 6.94 | 20.82 |
| Mowing | Paul Kemp, Miguel Solis, Bitia Lily | 2 | Bitia | 2023-07-14 | 17.43 | 34.86 |
| Lakemont circle Lyonia | Bitia Lily, Paul Kemp, Miguel Solis | 2 | Bitia | 2023-07-13 | 5.45 | 10.9 |

Landing Production

| | | | | | | |
|------------------------|---|---|---------|-----------------|-------|--------|
| Mowing | Miguel Solis, Paul Kemp | 5 | Casco | 2023-07-17 | 24.07 | 120.35 |
| Reminder bougainvillea | Paul Kemp, Miguel Solis, Jorge Montoya | 3 | Rolando | 7/6/23 7:00 AM | 16 | 48 |
| Central Park flowers | Paul Kemp, Miguel Solis, Bitia Lily | 2 | Bitia | 2023-07-20 | 3 | 6 |
| Mowing | Miguel Solis, Paul Kemp, Bitia Lily | 2 | Bitia | 7/24/23 7:00 AM | 17.02 | 34.04 |
| Blue Sage | Miguel Solis, Bitia Lily | 2 | Bitia | 2023-07-18 | 0 | 0 |
| Greenview Circle | Bitia Lily, Paul Kemp, Miguel Solis | 2 | Bitia | 2023-07-25 | 8.83 | 17.66 |
| Mowing | Paul Kemp, , Miguel Solis | 5 | Casco | 7/24/23 7:00 AM | 26.2 | 131 |
| Annuals | Paul Kemp, Miguel Solis | 4 | Leslie | 7/24/23 7:00 AM | 33.37 | 133.48 |
| Annuals | Miguel Solis, Paul Kemp | 4 | Casco | 7/28/23 7:00 AM | 2.92 | 11.68 |
| Coleus flowers | Bitia Lily, Miguel Solis, Paul Kemp, Jorge Montoya | 1 | Annuals | 2023-07-24 | 0 | 0 |
| Sanctuary Hong Kongs | Miguel Solis, Paul Kemp | 2 | Rolando | 2023-07-26 | 0 | 0 |
| Blue Sage | Paul Kemp, Miguel Solis | 1 | Rolando | 7/25/23 7:00 AM | 8.89 | 8.89 |
| Mowing | Miguel Solis, Bitia Lily, Paul Kemp | 2 | Bitia | 7/31/23 7:00 AM | 17.52 | 35.04 |
| Mowing | Paul Kemp, Miguel Solis | 5 | Casco | 7/31/23 7:00 AM | 27.23 | 136.15 |
| 3571 Quill Leaf | Miguel Solis | 1 | Rolando | 2023-07-31 | 9.28 | 9.28 |
| Annuals | Miguel Solis, Bitia Lily, Paul Kemp | 2 | Bitia | 7/26/23 7:00 AM | 31.67 | 63.34 |
| Coconut Road | Paul Kemp, Miguel Solis | 4 | Leslie | 2023-07-17 | 79.08 | 316.32 |
| Black Rush. Trimming | Miguel Solis, Paul Kemp | 2 | Rolando | 8/2/23 7:00 AM | 8.46 | 16.92 |

Landing Production

| | | | | | | |
|------------------------|-------------------------------------|---|---------|-----------------------|---------------|----------------|
| Trimming bougainvillea | Bitia Lily, Miguel Solis, Paul Kemp | 2 | Bitia | 2023-07-20 | 14.84 | 29.68 |
| Pennyroyal circles | Bitia Lily, Miguel Solis, Paul Kemp | 2 | Bitia | 7/19/23 7:00 AM | 7.28 | 14.56 |
| Spring Creek Circle | Miguel Solis, Paul Kemp | 1 | Cleanup | 2023-07-25 | 4.85 | 4.85 |
| Mowing | Paul Kemp, Miguel Solis, Bitia Lily | 2 | Bitia | 8/7/23 7:00 AM | 17.42 | 34.84 |
| Trimming Jasmine | Miguel Solis, Paul Kemp | 3 | Casco | 8/7/23 7:00 AM | 8.84 | 26.52 |
| Mowing | Miguel Solis, Paul Kemp | 4 | Casco | 8/8/23 7:00 AM | 25.39 | 101.56 |
| | | | | 07-14 to 08-11 | 758.04 | 2389.07 |

Updates

| Item Name | User | Created At | Update Content |
|-------------------------------|---------------|-------------------------------|--|
| The Ridge Circes | Paul Kemp | 03/July/2023 03:00:27 PM | I have a report the circles need some attention. |
| Reminder bougainvillea | Jorge Montoya | 06/July/2023 07:25:00 AM | Canoe park and central fountain hard cut |
| Reminder bougainvillea | Paul Kemp | 06/July/2023 09:02:51 AM | @Miguel Solis Maybe for Rolando next week after planting? |
| Stumps | Paul Kemp | 10/July/2023 12:48:53 PM | See Notes App - Titled "Stumps" |
| Pelican Nest entry | Paul Kemp | 12/July/2023 08:41:52 AM | Trimming bushes around the gate house. |
| Bay cedar circle | Bitia Lily | 12/July/2023 08:19:11 AM | |
| Coventry | Bitia Lily | 12/July/2023 08:46:55 AM | |
| Canoe Park | Bitia Lily | 12/July/2023 10:22:32 AM | |
| Parkway entry | Miguel Solis | 12/July/2023 10:14:56 AM | Trimming |
| The Ridge circles | Bitia Lily | 12/July/2023 12:53:28 PM | |
| The Ridge circles | Bitia Lily | 13/July/2023 08:38:14 AM | |
| Greenview | Bitia Lily | 13/July/2023 10:24:53 AM | |
| Lakemont circle Lyonia | Bitia Lily | 13/July/2023 11:44:16 AM | |
| Lakemont circle Lyonia | Bitia Lily | 13/July/2023 11:46:32 AM | |
| 23670 Peppermill | Paul Kemp | 14/July/2023 09:00:49 AM | Plumbagos need replaced on berm across from 23670. Please get a count. |
| 23670 Peppermill | Paul Kemp | 01/August/2023 08:21:12 AM | @Miguel Solis lets meet here today please. |
| Coconut Road | Paul Kemp | 14/July/2023 09:31:05 AM | Trimming along the sidewalk. |
| Blue Sage | Paul Kemp | 18/July/2023 01:07:56 PM | Please clean up the circle. |
| Greenview berm | Paul Kemp | 11/August/2023 07:20:41 AM | Trimming trees on the south end. |
| Pennyroyal circles | Bitia Lily | 19/July/2023 08:08:18 AM | MUSCADINE TRIMMING |
| Pennyroyal circles | Bitia Lily | 19/July/2023 08:11:33 AM | WILDINDGO TRIMMING |

Updates

| | | | |
|-------------------------------|---------------|-------------------------------|---|
| Pennyroyal circles | Bitia Lily | 19/July/2023 08:15:48 AM | TASSEL FLOWER TRIMMING |
| Pennyroyal circles | Bitia Lily | 19/July/2023 09:15:30 AM | FIDDLE HEAD TRIMMING AND ROUNDUP |
| Pennyroyal circles | Bitia Lily | 19/July/2023 01:05:34 PM | CASSIA TRIMMING AND ROUNDUP |
| Coleus flowers | Jorge Montoya | 19/July/2023 08:53:36 AM | Paul the Coleus are forming small flower buds, they should be pinch before they open. It will help the plant to thicken and not thin out, you can also just cut to height. Results healthier plant. |
| Trimming bougainvillea | Bitia Lily | 20/July/2023 07:36:50 AM | PENNYROYAL PARKWAY TRIMMING BOUGAINVILLEA |
| Trimming bougainvillea | Bitia Lily | 20/July/2023 12:40:40 PM | MIDDLE OF COLONY TRIMMING BOUGAINVILLEA |
| 3571 Quill Leaf | Paul Kemp | 20/July/2023 02:08:58 PM | Trim up the PLCA owned area west of the homeowner. |
| Central Park flowers | Paul Kemp | 20/July/2023 03:57:41 PM | Please pull the weeds from the flower beds at the Central Park |
| Blue Sage | Paul Kemp | 25/July/2023 07:59:31 AM | Please clean up the oaks in the circle. |
| Greenview Circle | Paul Kemp | 25/July/2023 08:11:04 AM | Please clean the flower bed. |
| Spring Creek Circle | Paul Kemp | 25/July/2023 08:14:18 AM | Please pull the weeds from all the triangles. No trim today. |
| Spring Creek Circle | Paul Kemp | 25/July/2023 08:15:08 AM | |
| Annuals | Paul Kemp | 02/August/2023 08:24:53 AM | Pinching Coleus |
| Annuals | Bitia Lily | 03/August/2023 02:29:21 PM | Flower in the middle of colony |
| Annuals | Bitia Lily | 03/August/2023 02:29:42 PM | Sanctuary |
| Annuals | Bitia Lily | 03/August/2023 02:32:28 PM | Southbridge |
| Annuals | Bitia Lily | 03/August/2023 02:32:41 PM | Bay crest |
| Annuals | Bitia Lily | 03/August/2023 02:32:52 PM | Pelican nest |
| Annuals | Bitia Lily | 03/August/2023 02:34:02 PM | Greenview entrance |
| Sanctuary Hong Kongs | Paul Kemp | 26/July/2023 07:42:49 AM | Please trim the Hong Kong Orchids in the Sanctuary medians. |
| Southbridge Wall | Paul Kemp | 08/August/2023 10:26:32 AM | Clean up the berm inside the wall on Burnt Pine. |

Updates

| | | | |
|--------------------------------------|---------------|-------------------------------|--|
| Southbridge Wall | Jorge Montoya | 08/August/2023 01:19:02 PM | Before and after. |
| Southbridge Wall | Paul Kemp | 08/August/2023 01:21:14 PM | Ready for pino. Thanks. |
| Tennis Center | Paul Kemp | 11/August/2023 07:21:10 AM | Trimming Awabukis |
| Spring Creek Circle | Paul Kemp | 08/August/2023 07:46:48 AM | Please clean up the silver palmettos. |
| BOUGAINVILLEAS AND PALM TREES | Bitia Lily | 10/August/2023 02:12:34 PM | TRIMMING BOUGAINVILLEA PALM TREES AND GRASS IN THE MIDDLE OF THE COLONY |
| BOUGAINVILLEAS AND PALM TREES | Bitia Lily | 10/August/2023 03:33:35 PM | PENNYROYAL PARKWAY TRIMMING BOUGAINVILLEA PALM TREES AND GRASS |
| PLCA | Paul Kemp | 11/August/2023 07:10:21 AM | Please trim the branch hanging over the Community Center's Loading Dock. |
| PLCA | Paul Kemp | 11/August/2023 07:10:49 AM | On the south side of the building. |

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

**STAFF
REPORTS
BII**

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

BOARDS OF SUPERVISORS FISCAL YEAR 2022/2023 JOINT MEETING SCHEDULE

LOCATION

Pelican Landing Community Center, 24501 Walden Center Drive, Bonita Springs, Florida 34134

| DATE | POTENTIAL DISCUSSION/FOCUS | TIME |
|---|---|----------------|
| October 24, 2022 | Regular Meeting | 2:00 PM |
| December 5, 2022 | Regular Meeting | 2:00 PM |
| January 23, 2023 | Regular Meeting | 2:00 PM |
| February 27, 2023 | Regular Meeting | 2:00 PM |
| March 27, 2023 | Regular Meeting | 2:00 PM |
| April 24, 2023 | Regular Meeting | 2:00 PM |
| May 22, 2023 | Regular Meeting | 2:00 PM |
| June 26, 2023 | Regular Meeting | 2:00 PM |
| July 14, 2023 <i>rescheduled to July 21, 2023</i> | Budget Workshop | 9:00 AM |
| July 21, 2023 | Budget Workshop | 9:00 AM |
| July 24, 2023 <i>rescheduled to July 31, 2023</i> | Regular Meeting | 2:00 PM |
| July 31, 2023 | Regular Meeting | 2:00 PM |
| August 28, 2023 | Public Hearing & Regular Meeting | 2:00 PM |
| September 25, 2023 | Regular Meeting | 2:00 PM |