

*Baytree Community
Development District*

Agenda

August 7, 2019

AGENDA

Baytree

Community Development District

135 W. Central Blvd., Suite 320, Orlando, FL 32801
Phone: 407-841-5524 – Fax: 407-839-1526

July 31, 2019

Board of Supervisors
Baytree Community
Development District

Dear Board Members:

The Board of Supervisors of the Baytree Community Development District will meet **Wednesday, August 7, 2019 at 12:00 p.m. at the Baytree National Golf Links Meeting Room, 8207 National Drive, Melbourne, Florida. PLEASE NOTE THE TIME OF THE MEETING.** Following is the advance agenda for the meeting:

Audit Committee Meeting

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the May 1, 2019 Meeting
4. Tally of Audit Committee Member Rankings and Selection of an Auditor
5. Adjournment

Board of Supervisors Meeting

1. Roll Call
2. Community Updates
 - A. Security
 - B. BCA
3. Approval of Minutes of the June 5, 2019 Meeting
4. New Business
 - A. Review and Acceptance of the Fiscal Year 2018 Audit Report
 - B. Public Hearing
 - i. Consideration of Resolution 2019-04 Adopting the Fiscal Year 2020 Budget and Relating to the Annual Appropriations
 - ii. Consideration of Resolution 2019-05 Imposing Special Assessments and Certifying an Assessment Roll
 - C. Consideration of Sidewalk Assessment Agreement with Brevard County, Florida
 - D. Discussion of Issuance of RFQ for Professional Engineering Services
 - E. Discussion of Curb Painting/Sealer
 - F. Approval of Fiscal Year 2020 Meeting Schedule
 - G. Acceptance of Audit Committee Recommendation and Selection of Auditor
5. CDD Action Items/Staff Reports
 - A. CDD Action Items
 - B. Additional Staff Reports
 - i. Attorney

1. Presentation of Memorandum Regarding 2019 Legislative Session
 - ii. Engineer
 1. Speed Humps
 2. Paving Projects
 - (a) Pavilion Paving
 - (b) Roadway Paving
 - iii. District Manager's Report
 1. Field Manager's Report
 2. Discussion of Fiscal Year 2020 Contracts
 3. Consideration of Proposal from DSI Security
6. Treasurer's Report
 - A. Consideration of Check Register
 - B. Balance Sheet and Income Statement
7. Supervisor's Requests
8. Public Comment Period
9. Adjournment

The second order of business of the Audit Committee Meeting is the Public Comment Period where the public has an opportunity to be heard on propositions coming before the Board as reflected on the agenda, and any other items. The third order of business is the approval of the minutes from the May 1, 2019 meeting. The minutes are enclosed for your review. The third order of business is the tally of the audit committee members rankings and selection of an auditor. Rankings from all audit committee members will be tallied at the meeting to develop an overall audit committee ranking. The RFP responses have been provided separately and the tally sheet has been enclosed in your agenda package.

The second order of business of the Board of Supervisors Meeting is community updates. Section A is an update from Security, Section B is the BCA update.

The third order of business is the approval of the minutes of the June 5, 2019 meeting. The minutes are enclosed for your review.

The fourth order of business is the discussion of new business items. Section A is the review and acceptance of the Fiscal Year 2018 audit report. A copy of the report is provided separately. Section B opens the public hearing to adopt the Fiscal Year 2020 budget and assessments. Sub-Section 1 is the consideration of Resolution 2019-04 adopting the Fiscal Year 2020 budget and relating to the annual appropriations. A copy of the Resolution and proposed budget is enclosed for your review. Sub-Section 2 is the consideration of Resolution 2019-05 imposing special assessments and certifying an assessment roll. A copy of the Resolution is enclosed for your review and a copy of the assessment roll will be available at the meeting for reference. Section C is the consideration of the sidewalk assessment agreement with Brevard County. A copy of the agreement is enclosed for your review. Section D is the discussion of the issuance of an RFQ for professional engineering services. There is no back-up material. Section E is the discussion of curb painting/sealer. This is an open discussion item. Section F is the approval of the Fiscal Year 2020 meeting schedule. A sample meeting notice is enclosed for your review. Section G is the acceptance of the Audit Committee recommendation and selection of the #1 ranked firm to provide auditing services for the Fiscal Year 2019.

The fifth order of business is CDD Action Items and Staff Reports. Section A is the presentation of the CDD action items enclosed for your review. Section 1 of Staff Reports is the Attorney's Report. Sub-Section 1 includes the memorandum regarding the 2019 legislative session for your review. Section 2 of Staff Reports is the District Engineer's Report. The District Engineer will present the updates on the speed humps and the two paving projects at the meeting. Section 3 of Staff Reports is the District Manager's Report. Sub-section 1 is the presentation of the Field Manager's Report that will be provided under separate cover. Sub-Section 2 is the discussion of the Fiscal Year 2020 contracts. This is an open discussion item. Sub-Section 3 is the consideration of proposal from DSI Security for amended hourly wages. A copy of the proposal is enclosed for your review.

The sixth order of business is the Treasurer's Report. Section A includes the check register being submitted for approval and Section B is the balance sheet and income statement, which is enclosed for your review.

The seventh order of business is Supervisor's Requests.

The eighth order of business is the Public Comment Period where the public has an opportunity to be heard on propositions coming before the Board as reflected on the agenda, and any other items.

The balance of the agenda will be discussed at the meeting. In the meantime, if you have any questions, please contact me.

Sincerely,



Jason M. Showe,
District Manager

Cc: Dennis Lyles/Michael Pawelczyk, District Counsel
Maryelen Samitas, District Engineer
Darrin Mossing, GMS

AUDIT COMMITTEE MEETING

MINUTES

MINUTES OF MEETING
BAYTREE
COMMUNITY DEVELOPMENT DISTRICT

The Audit Committee meeting of the Board of Supervisors of the Baytree Community Development District was held on Wednesday, May 1, 2019 at 4:15 p.m. at Baytree National Golf Links, 8207 National Drive, Melbourne, Florida.

Present were:

G. Melvin Mills	Chairman
Jerry Darby	
Carol Witcher	
Richard Brown	
Richard Bosseler	
George Flint	
Michael Pawelczyk	

FIRST ORDER OF BUSINESS

Roll Call

Mr. Flint called the Audit Committee meeting to order at 4:15 p.m. Board Members introduced themselves and a quorum was established.

SECOND ORDER OF BUSINESS

Public Comment Period

There being none, the next item followed.

THIRD ORDER OF BUSINESS

Audit Services

A. Approval of Request for Proposals and Selection Criteria

Mr. Flint: This is a standard document that we have used in the past for the selection criteria, which includes the ability of personnel, experience, understanding of a scope, ability to provide the services and price. You have the option of excluding price as one of the criteria; however, we recommend that you include the price. You could make your choice based solely on qualifications, but these are fairly competitive and the providers are well qualified. Are there any questions on the proposal and selection criteria?

Mr. Darby: No.

Mr. Mills: No.

Ms. Witcher: No.

Mr. Flint: If not, we need a motion.

On MOTION by Mr. Darby seconded by Mr. Mills with all in favor the Request for Proposals and Selection Criteria were approved.

B. Approval of Notice of Request for Proposals for Audit Services

Mr. Flint: This is the notice that will run in the Florida Today newspaper, advertising that qualified firms are welcome to provide proposals for auditing services. The deadline is July 29, 2019 at 2:00 p.m. in our office. It's a sealed bid process. Once we receive those proposals, the Audit Committee will meet before your August regular meeting to review and rank them and then during the regular meeting in August, the Board would consider the Audit Committee's recommendations. If there are no questions, we need a motion to approve the notice.

On MOTION by Mr. Darby seconded by Mr. Brown with all in favor the Notice of Request for Proposals for Audit Services with a deadline of July 29, 2019 at 2:00 p.m. at the District Manager's office was approved.

C. Public Announcement of Opportunity to Provide Auditing Services

Mr. Flint: We will publicly announce the opportunity for any qualified firms to providing auditing services.

FOURTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Mills seconded by Mr. Darby with all in favor the Audit Committee meeting was adjourned.

Attest

Chairman

SECTION IV

Baytree CDD Auditor Selection

	Ability of Personnel (20 pts)	Proposer's Experience (20 pts)	Understanding of Scope of Work (20 pts)	Ability to Furnish the Required Services (20 pts)	Price (20 pts)	Total Points Earned	Ranking (1 being highest)
Berger, Toombs, Elam, Gaines & Frank					2019 - \$3,185 2020 - \$3,185 2021 - \$3,265 2022 - \$3,265 2023 - \$3,350		
Grau & Associates					2019 - \$3,200 2020 - \$3,300 2021 - \$3,400 2022 - \$3,500 2023 - \$3,600		

BOARD OF SUPERVISORS MEETING

MINUTES

MINUTES OF MEETING
BAYTREE
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Baytree Community Development District was held on Wednesday, June 5, 2019 at 1:30 p.m. at Baytree National Golf Links, 8207 National Drive, Melbourne, Florida.

Present and constituting a quorum were:

Jerry Darby	Vice Chairman
Carol Witcher	Assistant Secretary
Richard Brown	Assistant Secretary
Richard Bosseler	Assistant Secretary

Also present were:

Jason Showe	District Manager
Michael Pawelczyk	District Counsel
Jeremy Reideman	District Engineer
William Viasalyers	Field Manager
Valerie Scott	DSI Security
Rich Hunter	DSI Security
Joanne Wagner	Isles of Baytree
Wayne Wilkerson	BCA
Ethan Carpenter	GMS
Kris Shane	Asphalt Paving Systems
Residents	

FIRST ORDER OF BUSINESS

Roll Call

Mr. Showe called the meeting to order at 1:30 p.m., called the roll, and the Pledge of Allegiance was recited. All Supervisors were present with the exception of Mr. Mills.

Mr. Darby: I'm holding the gavel since Mel is pre-occupied. I just want to express gratitude on behalf of the Board for Jason rejoining us. The Board is immensely grateful.

SECOND ORDER OF BUSINESS

Community Updates

A. Security

Ms. Scott: I forwarded an email this morning to Jerry as to where we stand on the Visitor Management System (VMS). We have a total of 607 accounts on the system, 294 of which were

generated by residents turning in their forms, asking for an account. The other 313 came by way of community lists that I received early on in our partnership. You can tell the difference because those lists don't have emails or phone numbers associated to them. Out of the 607 accounts, you can clearly see the 313 that don't have email or phone numbers. In our administrative function, we can try to do better tracking of where a visitor is going to versus just associating that with the gatehouse. Of 294 accounts, 275 actually show some visitors so that's a step in the right direction. As far as the VMS, are there any questions?

Mr. Darby: There were 565 homes between Baytree and Isles of Baytree (IOB). That gives you good coverage.

Mr. Mike Sherbin (Birchington): We just took a survey. A lot of people are complaining if you drive up and say you are playing golf, they will let you through. I was in another community with a gate and when I pulled up to the gate, put my number in, the gate opened. So, I tried this in two other communities and their gates also opened. So, the bar code that we have on our card, not only can open gates in other communities, but those people could also open our gate. If there are any security issues, that's a big one.

Ms. Scott: Your transponder opening other communities, is something that I will have to direct to Jason because it doesn't have anything to do with our card service. That's not one of our pieces of equipment. Regarding cars pulling out and saying they are golfing, I'm going to ask Liz to speak to that. I know that we listed the employees from the golf course as permanent visitors of the gatehouse.

Mr. Sherbin: I have one more item. We had somebody on our list that came to visit. We put them on our list and were in the system, but they were given the ninth degree. They had to pull out their license and do all sorts of things because the guard said he couldn't pull them up on the computer. This was on Saturday night.

Ms. Scott: They are on your list, but do you know whether or not they have a pass?

Mr. Sherbin: No, they are on our list.

Ms. Scott: They should ask for and/or be given a pass so if they are a permanent visitor, that pass could be scanned. That way, we don't have to ask for a driver's license.

Mr. Sherbin: Well other people said they drove right in.

Ms. Scott: Our officers should take the initiative and say, "You are on the permanent list. Let me print you a pass."

Mr. Sherbin: People came to see me and said, "Hey, what's wrong with your gatehouse? I said I was a golfer and got right in."

Mr. Brown: Anybody that goes to the gatehouse, should show their ID no matter if they have a pass or an ID.

Mr. Sherbin: We had probably 20 people that have all said the same thing, that the gate is too lax.

Ms. Scott: What is our current process with getting a list of golfers from the Clubhouse?

Mr. Viasalyers: I spoke to Bill again today and he said there's a tee sheet that our officers can use to identify golfers.

Mr. Darby: I would like to make a suggestion. Even if you get the tee sheet, you are going to have individuals that are playing the golf course that are not listed on the tee sheet. So, if anyone is coming in to play golf, the procedure should be that the officers verify Driver's Licenses and license plates. If they give the officers a hard time, they can go through the process we had talked about at the last meeting. That's the procedure. So, I asked security to make sure that's reinforced. The same process applies to the tennis court, but I don't know whether we changed the post orders on that, but several complaints have been registered where individuals claimed to play tennis that came speeding in without identification. So, we need to make sure our Post Orders are enforced.

Ms. Scott: Refresh my memory when it comes to tennis. The tennis courts are for residents only, correct?

Mr. Darby: Residents can bring a guest.

Mr. Showe: If that's the tended use per the rules; however, they are a public facility just like any other facility of the District, they should be following the same procedure. If they are not on any list, they have to get a Driver's License and go through the same procedure you would with anyone that is not on the list that comes into the community.

Ms. Scott: I was wondering why someone would come in saying that they were going to the tennis courts.

Ms. Witcher: Ask them if they are playing with the resident.

Mr. Bosseler: They don't have to.

Mr. Darby: The last discussion was that they would identify the resident and if the resident hadn't included that individual, the officer was supposed to contact the resident and say, "Is this person coming to play tennis with you?" That is the way the process should work.

Mr. Sherbin: When a resident comes through the gate with a transponder, a lot of times they turn right at the same time someone coming through the guest gate does the same and an accident occurs.

Mr. Showe: I think we asked the guard several times to keep an eye on the resident lane. If they notice a car coming in, when that lane opens, they need to try to time the opening.

Mr. Hunter: I was out there this afternoon and we had a guest in the guest lane and a resident came in speeding and the gates opened at the same time. So, there is no way for us to time that because some are not adhering the speed limit coming through the gate.

Mr. Showe: Just keep an eye on it as best as you can and try to prevent it.

Ms. Scott: I just want to say again, Jerry, you are talking about the proper procedure, but we don't have a phone number for half of them to even follow that procedure.

Mr. Darby: I understand.

Ms. Scott: I just want to make sure that's understood.

Mr. Darby: We are endeavoring to improve that.

- **Consideration of Quotation from DSI Security Services (*Item 4A*)**

Mr. Showe: Valerie, do you want to discuss the proposal you submitted?

Ms. Scott: Sure. We were approached by GMS to talk about rates, what can be expected and what we can do to improve our candidate pool if we were to pay more to the officer. So, we put some numbers together, which was distributed on May 20th. Are there questions you have with regard to those that we addressed? Did you want to talk about specifics?

Mr. Darby: Let me just bring up a point. I think that I started this discussion in view of the fact that we were informed the average hourly rate for your guards is around \$10 an hour. A question was asked of Rich at the last meeting that if a wage was increased significantly, would we get a better quality individual to perform the function in view of the fact that the labor market is pretty tight and \$10 an hour isn't a lot of money? With that, you came back with a proposal increasing the based guard rate from \$10 to \$13. I believe the Supervisor now makes around \$11 to \$12 an hour.

Mr. Showe: They make \$13 an hour.

Mr. Darby: So he would be increased to \$15 an hour.

Mr. Showe: Correct.

Mr. Darby: So there's about a \$29,000 delta. Right?

Mr. Showe: Correct. As part of what we handed out to you, we did a quick summary showing you the difference and how much that translates to.

Mr. Brown: I think one of the things we have to keep in mind is when you ask the questions, if we increase the rates, would we get a better quality guard? The response was, absolutely. So, if we want to put this into our budget for next year, then our expectations are going to be that we have a totally different type of guard at the front gate 24 hours a day.

Mr. Darby: So my point is it does not make any sense to give the same individuals who give us marginal service a raise in pay.

Ms. Scott: Understood.

Mr. Darby: So I would like to know and I think this Board wants to know and have assurances on exactly how you are going to administer this increase and what kind of difference we are going to see. I think some of the officers are acceptable and some of the officers particularly on the night shifts are marginal. We caught them sleeping, deserting their posts, with the gates open and all of these things that are absolutely intolerable. I don't know and I need to be assured that increasing the wages we propose, which are considerable, about 30% for the individual, is really going to give us a difference in performance.

Mr. Hunter: Individuals that work with us are making less than what workers are making at Wal-Mart. So, you have to understand, if you want them to perform at a higher level, you have to compensate those individuals. I can't guarantee that we won't have any bad apples, but our goal is to increase the level of services of the officers. So, are you talking about putting it in the budget for next year?

Mr. Showe: Yes.

Mr. Hunter: What we are going to end up doing is probably replacing all of the officers first and then replace that Supervisor.

Mr. Darby: Okay.

Mr. Hunter: What period of time do you think it would take?

Mr. Brown: I would say a good month.

Mr. Bosseler: Do you require their Supervisors to come onsite off shifts and if so, how often?

Mr. Hunter: Our Site Supervisor is not required to come onsite. We have Roving Supervisors that check the sites during off-hours. They come twice a week.

Mr. Bosseler: Do you think if we did this, we would get better qualified people in today's labors market?

Mr. Hunter: Yes.

Mr. Darby: Do we want to bring this up now or wait until we get into the budget?

Mr. Showe: If you don't have any more questions for them, we can discuss this when we discuss the budget.

Mr. Darby: I think that's the appropriate time for discussion. Thank you.

Mr. Art Breitner (Kingswood): We seem to have high expectations. If you pay people a decent salary, you get people who will do a decent job. If you have expectations for someone making \$10 an hour, which is \$20,000 a year, you are not going to get a lot of the things you want. You are going to have to pay the guards a decent salary and if they do poorly, you get rid of them. You don't sit around every six months and talk about it. You terminate them. Paying \$10 an hour is crazy.

Mr. Darby: Your point is well taken and that is why we took time to try to determine what exactly the Board and the community would get by increasing the wages. I think we all agree that \$10 an hour is a very low wage. We also have some individuals that have been in that role that have been marginal and we obviously want to improve on that, for everybody's satisfaction. Thanks guys!

B. BCA

Mr. Wayne Wilkerson (BCA): The Baytree Community Homeowners Association (BCA) report is short. We would like to thank Art Breitner and Richard Barker for their cooperation. We had a meeting, talking about their communication. There are a lot of different things that were involved, including our Voting Members (VMs). Our VMs have always been a problem as far as communication and getting information out. So, we are working on that. It's our number one goal. One of the things that we will be doing at our next Board meeting, which is coming up, is we will be discussing and hopefully

voting on splitting Windsor into two different neighborhoods. It's too large now for one person to be responsible in getting communication out. A survey that was not sanctioned by the BCA, was sent out by a VM and it came back that residents were in favor of splitting the neighborhood. We will also be talking at that Board Meeting about changing our covenants so it requires our homeowners to clean their own sidewalk. That will be before the CDD. I've been talking and working with Rick on that and I think it's a good idea to get 100% cooperation with that. I don't think we will get much pushback. That's all I have. Are there any questions?

Mr. Breitner: I have a correction. Excluding Windsor, two-thirds of respondents said yes, but the rest said, "We don't care."

Mr. Brown: Shocking.

Mr. Wilkerson: Are there any other questions?

Mr. Darby: Thanks Wayne.

THIRD ORDER OF BUSINESS

Approval of Minutes of the May 1, 2019 Meeting

Mr. Mills: The minutes of the May 1, 2019 meeting were included as part of your agenda package. We received comments from Mr. Darby, which were incorporated into the signature file. We can take any corrections or changes at this time.

On MOTION by Mr. Brown seconded by Mr. Darby with all in favor the minutes of the May 1, 2019 meeting were approved, as amended.

FOURTH ORDER OF BUSINESS

New Business

A. Consideration of Quotation from DSI Security Services

Mr. Showe: We can discuss this when we get to the budget, if you prefer, or if you want to have some additional discussion without them being in the room.

Mr. Brown: I just assume wait for the budget.

B. Update on Beautification Upgrades

Mr. Showe: Mel just wanted me to let you know what is going on. I think we allocated most of the funding for this year based on not only the \$10,000 contribution to be paid out of the pavilion paving project, but we did a lot of tear outs of a lot of the old plants along the front entrance. I think that's probably the extent of the Community Beautification Fund for the year, plus the stone work going on. Obviously, it's not a good time to be planting much anymore anyway so I think we are going to put that on hold, let the area fill in and in the fall, look at maybe putting some additional plants in.

Mr. Brown: I'm sorry?

Mr. Showe: I was saying with the Community Beautification Fund, I think they have done the majority of what they are going to do along the front entrance for the fiscal year. We have done the tear out of a lot of the old plants, the overgrowth that was there. You can actually see the lake. It looks really nice. They are still finishing up the stone work on the front entrance to watch the wind walls. That's pretty much going to be the extent of what we do with the Community Beautification Fund along with the contribution for the pavilion paving. Mel allocated \$10,000 to that project. That's all we are going to do for now. We will look at it in the fall when the conditions are better for planting. We have the new fiscal year money in terms of other upgrades we can do.

Mr. Wilkerson: The front looks nice.

Ms. Witcher: On Old Tramway, the gentleman owns that piece of property on the corner, puts plants up for privacy. All of a sudden, they went down at the same time the plants on the golf course went down.

Mr. Showe: I know. William received a call on that. It wasn't Tropic-Care that we could tell.

Mr. Brown: It wasn't our vendor.

Ms. Witcher: It was the golf course vendor that cut the ones on the golf course. Right?

Mr. Showe: Yes. We tried to reach out to make sure it wasn't Tropic Care and there was miscommunication. It was definitely not the homeowner.

Mr. Brown: The homeowner wanted to trim the Oleanders along her property and her landscaper told her that they were so intertwined that the best thing to do would be to cut them all down and let them grow back and that's what she did. There was some question about the size

of the Oleanders. They were over eight or nine feet tall so originally, they were asked to trim the tops and they decided to cut them down as well and didn't let them grow back.

Mr. Showe: That's consistent with what you typically do with Oleanders.

Mr. Brown: Exactly. They grow back in no time.

Ms. Witcher: All of a sudden, they all went down at the same day and time.

Mr. Showe: Yes. We received a call too and looked at it on our end.

C. Consideration of Proposal for Conversion of Street Lights to LED

Mr. Showe: We already approved the approval for Florida, Power & Light (FPL) to upgrade all of the lights to LEDs. That has been initiated. They are about six to eight weeks out on that work, but it's in progress. At the same time, William obtained a proposal from Best Electric to do the same kind of LED upgrades for the CDD lights that we own. There are 14 poles, so there's a quote for a 60-watt bulb and a 40-watt bulb.

Mr. Viasalyers: I want to touch on that. I apologize for bringing this up at the last minute, but I recently found out that Best Electric cannot match the fitting to FPL standards. I called our contact, Jared at FPL to see if they could give us a price to retrofit those if we wanted to. They would also service and maintain it.

Mr. Darby: But we would still own the fixtures. Correct?

Mr. Viasalyers: We would own the pole and they would enter into a lease agreement with us for the fixture.

Mr. Darby: What does the finances of that look like?

Mr. Viasalyers: I'm waiting for numbers. I apologize.

Mr. Showe: I think to ensure a consistent look, that's probably a better application. Instead of us having to pay for the lights, we will just expand the current lighting. In addition, typically with those light leases, they make any repairs that we need to make.

Mr. Viasalyers: Yes, they do all of the maintenance.

Mr. Showe: So it does take some of that responsibility off of us and give you a consistent look throughout the community.

Mr. Brown: We are going to end up leasing them and they need to be repaired. There should be something in the agreement as a timeline for them to do the repairs.

Mr. Showe: I learned to resolve that by emailing every president of FPL and ended up with receiving a phone call quickly. So, we don't mess around with those anymore because they don't provide the services.

Mr. Darby: If FPL is going to own part of the fixture, does it make any sense for them to just own the entire pole.

Mr. Showe: I think that's what they are talking about. They would essentially convert their pole to FPLs pole.

Mr. Viasalyers: When I talked with Jared, he said they would retrofit the actual fixture only.

Mr. Darby: It does make sense to be a hybrid. I don't think we win on that situation. I would say let's talk to them and say, "You guys can take over the whole thing" or just roll it into the overall plan.

Ms. Witcher: Do we have a chance to add any more if we want to?

Mr. Darby: I think that would be a different effort.

Mr. Showe: That was a large effort on behalf of the Board for several years of getting the lights to where they are now. We can always look at it. I think adding one here or there isn't bad, but when we did that project, we were relocating lights considerably.

Ms. Witcher: If anybody has a problem they can let us know.

Mr. Darby: FPL has their own criteria relative to the wattage, coverage and lumens.

Mr. Viasalyers: It's different from Best Electric's.

Mr. Darby: Yes, so we will follow whatever their protocols are to be consistent with the rest of the community. Yes, Mike?

Mr. Sherbin: Are we replacing the poles as well? Several people said that some poles are rusting.

Mr. Showe: That's part of the reason we went with a new FPL lease. With that new lease, they are going to service all of those poles. Because the street lights are actually leased from FPL, we can't perform any maintenance on them. So that's part of the effort they are going to be doing when they change them out to LEDs. They are going to be repairing those poles. That's what they indicated to us.

Mr. Sherbin: Okay. Thank you.

Mr. Darby: We will keep that item on our list.

D. Consideration of Resolution 2019-03 Approving the Proposed Fiscal Year 2020 Budget and Setting a Public Hearing

Mr. Showe: In terms of the resolution, it does several things. First it approves a proposed budget, which will be attached to this resolution as Exhibit A and set the public hearing, which is scheduled for August 7, 2019 at 12:00 p.m. I know that the Board wanted to move that meeting to 12:00 p.m. to allow some other folks to attend. We have that set here. It also directs us to transmit this proposed budget to Brevard County and post it on their website, which are requirements of the Florida Statutes. That is what the resolution does. In terms of your proposed budget, I will walk you through some of these items here. I will note that we have no assessment increase proposed. So, to the extent you want to move money between different account lines, break those out between the different funds and determine how you want to allocate them, there is no issue in terms of assessment increases. If there ever were to be an assessment increase, we have to go through the mailed noticed process again. So, it's a slightly different process, but as long as you keep the same assessment level, you have full flexibility between now and the final budget to make adjustments to those account lines, move things around and be responsible to whatever needs you feel are appropriate to the community.

Mr. Darby: So Jason, as we go through this and have proposed changes, will you look at the draft to see if there is a change in assessment based on the conversation we have in the next few minutes?

Mr. Showe: What you need to do at this point, is determine if you want to raise assessments or not. That is the start of the conversation. We can work with the transfers and reserves in any direction, but sometimes it's easier to have the conversation of whether you are interested in having assessment increases.

Mr. Darby: I think there are some real increases that we are considering, security being the most significant.

Mr. Showe: Correct.

Mr. Darby: There are some other things that we have been talking about that may or may not impact these line items. I suggest that we go through them, see where it comes in and go from there because we would like to keep assessments the same.

Mr. Showe: Sure.

Mr. Darby: But the fact of the matter is that we have real life expenses, cost of living increases and other matters that we have to take into consideration. Mike?

Mr. Sherbin: One question on our survey was about the assessments. It was almost 100%. They want to reduce, not increase assessments and want a full explanation of why they would be increased. We got an answer back, but almost uniformly, no one wants an assessment increase and they want to know why. The budget will do that for us. I think they will be picky on the budget. Thank you.

Mr. Darby: That doesn't come as a total surprise.

Ms. Witcher: Does this reflect our \$300 increase?

Mr. Showe: Yes. This is the same assessment level, potentially. The Admin side is almost identical to the prior year. There's not a whole lot there.

Mr. Darby: I just have a couple of questions, Jason. For Engineering, I talked to Maryelen this morning. On the pavilion parking a lot, her fees are up to \$23,000. That is not in your \$19,000 total project for 2019.

Mr. Showe: No, we need to adjust that.

Mr. Darby: I still think \$25,000 is reasonable. For Information Technology, we have an obligation by the end of 2020 to meet ADA compliance.

Mr. Pawelczyk: No. It's before then. I think it was \$1,600.

Mr. Darby: Is that \$1,600 going to cover the ADA compliance requirements?

Mr. Showe: We will double check that. I think it was about \$2,000 to do that conversion.

Mr. Darby: I know, but these things add up. Finally, under Insurance, does that include directors and officers insurance?

Mr. Showe: Yes. That is insurance for the entire property. We haven't received a quote for that yet. The current year is \$13,000. We put 10% in there because we don't know what it's going to be. When we get the final number, it will be changed to reflect the proposal.

Mr. Darby: Okay. Those were my only questions.

Mr. Showe: That was the Admin Budget. On the next page, those are where the expenses go. The first item is your security contract. We kept that approximately where it is now, which is \$145,000. If the Board were to consider some type of increase in that contract, it would be an increase of about \$27,000 from the budget. If you wanted to make these changes and keep your assessments low, it would just reduce your transfer into Capital Projects. So, we can take a look later on where that translates out, if that's something you are interested in doing.

Mr. Darby: I think we should look at their proposal. I think we have a clear idea what our intent is and what our expectations are. It's not going to improve under the current situation.

Mr. Showe: No.

Mr. Darby: I think a \$13 per hour salary is not a horrifically high wage. No one is going to get rich on that. I would endorse going to their proposal for next year.

Mr. Showe: Just in conversations with Mel, he was pretty hesitant to go to their full rate without some kind of guarantee about the quality we would get. His suggestion might be if they are willing to show us the quality employee we would get for a month, maybe the Board would agree to retro pay them for that first month, if we are satisfied with the quality. My concern is if you pay that money and get the same level of guards, then you are back to where you were to begin with.

Mr. Darby: I know.

Mr. Showe: I know it's a little bit of a challenge. I understand from both ends.

Mr. Darby: The problem with a trial is that you are going to have new individuals who are not familiar with the job and you may be making a bad decision in a very short evaluation period. I think we either have to go in or not.

Mr. Showe: As an option that may give them some leverage, but if the Board wanted to do it, we could always do a six-month contract as opposed to a year renewal.

Mr. Pawelczyk: You could enter into 30- or 90-day contracts, just so long as they have a 30-day termination.

Mr. Brown: So basically, it's a 30-day contract.

Mr. Pawelczyk: Yes.

Mr. Darby: I think a six-month proposal is appropriate. That gives us plenty of time to see what we are going to do. I have to tell you that bringing on new security is going to have all kinds of other issues.

Mr. Showe: Correct.

Mr. Darby: We invested heavily in this VMS system and I'm just trying to get participation as it is has been difficult. My suggestion would be to put that in the budget.

Mr. Showe: Do you want to put six months of the new rate in the budget or the full amount?

Mr. Brown: Put the full amount and see what it does to the budget.

Mr. Showe: Yes. We will add \$30,000 to that account line and then reduce Transfer to Capital Projects by offsetting that.

Mr. Brown: Okay.

Mr. Showe: We can talk about the other ones. There may be some other items. Frankly, the one right below is Security - Speed Control.

Ms. Witcher: Is that the policemen?

Mr. Showe: That is for the off-duty officers that we bring in.

Ms. Witcher: I thought we had that before.

Mr. Showe: No. The Board asked us to continue with that project, but it is expensive and they typically do not write a lot of tickets.

Ms. Witcher: Because they don't want to go to court.

Mr. Brown: The whole idea is if you put the speed humps in and they control the speeding within the community, then we would have \$10,000 to use for something else.

Ms. Witcher: When are they coming in?

Mr. Showe: We send them a schedule every two months at the request of the Board. So, if you want to stop that program, we can. There's \$10,000 of the increase.

Mr. Darby: I would think that we could maybe budget \$5,000 for the year with the idea that the speed humps would come in sometime before the police.

Mr. Showe: Okay. We can do that.

Ms. Witcher: What do you think we are using the policeman for?

Mr. Darby: They have been coming in twice a week now.

Ms. Witcher: When do you want to put the speed humps in?

Mr. Darby: I would continue until we get the speed humps and then discontinue the off-duty police services. When we do the paving, we will have a better date.

Mr. Showe: So we will reduce that line item to \$5,000 to make up some of the difference in security. We have \$12,000 in Maintenance – Gatehouse. Over the last several years, that is what we have spent, but we do recoup some of that money. From the folks at the gates, we are able to recover it.

Ms. Witcher: With our new gate system, we do not have as many people.

Mr. Showe: We are not having as many costs to repair the gate arms as we had in the past. We spent \$6,800 so if you want, we could drop that to \$10,000 as a holding point.

Mr. Darby: Let's do it. I agree.

Mr. Showe: We can't do much with Telephone/Internet – Gatehouse/Pool.

Mr. Darby: We have a new access system that we have been talking about for the pool and tennis court. Right?

Mr. Showe: We have a proposal for it. Yes.

Mr. Darby: Will that affect this line item at all if we go forward with that proposal?

Mr. Showe: I think they are requiring internet, which we already have at the pool.

Mr. Viasalyers: Correct.

Mr. Darby: Okay, but things like pool cards could be reissued for whatever system we use.

Mr. Showe: If the Board wants to, we could just send pool cards to the residents. We have a huge amount in a box that we have been giving out to the residents. I would imagine if we switch to a new system, we might want to charge for the cards, at least in the amount that would recover the cost.

Mr. Darby: Are the cards that you have compatible with the new access system?

Mr. Showe: Likely not.

Mr. Darby: So you are going to have to get new cards.

Mr. Showe: If we go to a new system, yes.

Mr. Darby: The question is, where does that fall?

Mr. Showe: We just obtained a proposal for the new system recently. It was \$14,000. We provided that to the Board along with the \$74 monthly service cost.

Mr. Darby: So we need to talk about that under capital projects.

Mr. Showe: Yes. So, with the transponder fee, its \$4,500. That's pretty close to what we have been spending annually, but those get reimbursed when people purchase the transponders.

Mr. Darby: So the proposal that everybody gets a free transponder, is for all intents and purposes is not going to happen.

Mr. Showe: Correct.

Mr. Darby: I just want to make that clear.

Mr. Showe: We have Field Management Fees, which stay level. Electric, Water & Sewer and Gas are best estimates for the upcoming year. We add a contingency of about 10% over our

projected rate. Again, as we get closer to the end of the year, we will see if there are any savings in those line items so we can bring those down.

Mr. Darby: I think going to LEDs throughout the community should reduce our electric.

Mr. Showe: It should.

Mr. Darby: That was the whole point.

Mr. Showe: Maintenance – Lakes, Maintenance – Landscape Contract and Maintenance – Additional Landscape are level. The rest of the budget is fairly level with what we have seen. We increased Maintenance – Irrigation, just because of the number of repairs we have seen this year. We hope that does not maintain. Last year, it was at \$6,000. We spent \$6,200 so far, this year and budgeted \$11,000. Those kinds of things we have to repair as they come up.

Ms. Witcher: Does that include wells?

Mr. Showe: Yes. That's for all of irrigation expenses throughout the community.

Mr. Bosseler: For Maintenance – Additional Landscape, you are proposing the same amount for this year. Is that what Mel has been using for the front entrance?

Mr. Showe: No. This is for replacements throughout the community. The Community Beautification Fund paid for most of the front entrance work. Maintenance – Additional Landscape, is for when Palm trees go bad throughout the community to replace bushes and handle any turf issues, which are not in the contract.

Mr. Bosseler: Where is the beautification column?

Mr. Showe: There is a separate fund.

Mr. Darby: On Page 13.

Mr. Showe: Correct.

Ms. Witcher: We are getting a lot of pushback on the amount of money spent.

Mr. Bosseler: Everything looks very good and nice, but we are spending a lot of money.

Ms. Witcher: People are not happy with the way it looks and the amount of money we are spending on it.

Mr. Sherbin: Correct.

Ms. Witcher: So, is there a way to tone it down?

Mr. Darby: This is just to maintain the landscaping.

Mr. Showe: As we move through the budget, we will get to that.

Mr. Darby: Jason, just as a matter of clarification, does Maintenance – Additional Landscape, include tree removal?

Mr. Showe: Yes.

Mr. Darby: Is it sufficient to take care of what we have to do?

Mr. Showe: Yes.

Mr. Darby: Just two additional items. We don't need \$2,000 in Maintenance – Playground/Pavilion for a brand new pavilion and you can take playground down to \$500 or \$1,000.

Mr. Showe: Okay.

Ms. Witcher: We were supposed to revisit that in August at the end of the summer.

Mr. Bosseler: We are going to remove the playground.

Mr. Darby: That's a capital item, Carolyn. This is just the maintenance expense. The next item are the tennis courts. Since we spent all of the money to redo the tennis court, I don't know that we need a lot of money on maintaining it. So, if we have \$1,000 here, I would put a couple of hundred dollars into it.

Mr. Showe: Yes, we can do that.

Mr. Viasalyers: You might want to leave it in the event any of the shade structures get damaged. We want to replace those. I think they are roughly \$800.

Mr. Darby: Right.

Mr. Pawelczyk: You could just wrap that into one maintenance item like Recreation Facilities.

Mr. Showe: We can make that one line item.

Mr. Bosseler: Cut it in half.

Mr. Showe: Budget \$1,500 for both.

Mr. Darby: Okay.

Mr. Showe: We can do that. We increased Holiday Landscape Lighting to \$7,000, but there is a contribution that goes into your revenue portion from the BCA that we projected.

Mr. Bosseler: But that's not in there, or is it?

Mr. Showe: The expenses are in the \$7,000 range, but there is \$3,000 worth of revenue on the miscellaneous side.

Mr. Brown: I would like to see some more money put into that, only because I know there was a dramatic difference in the way the entrance to the community looked during the holiday season when the lights were new. Now we corrected that, but there were still some areas that I felt could've been lit that we didn't light, more so some of the Oak trees. Of the four King palms that were out there, only three were lit. So just from a perception standpoint, I would like to add those two trees if we could. That's my own personal opinion. I just think the way that the entrance to our community looks during the holiday season, sets the tone. That's all.

Mr. Wilkerson: We had some pushback on that. First of all, they weren't lit all the time so there must have been some electrical problems. In addition, too much was spent on that and it represented only one religion. We have various religions in here.

Mr. Darby: I don't think it represents only one religion. It represents the holiday season. I think the electrical issues have been addressed. Have they not?

Mr. Showe: I think we worked out most of those.

Mr. Viasalyers: They were still in process, especially with the removal of a lot of the hedges. A lot of the boxes that were originally installed were broken and damaged. We couldn't see them. They were tangled in all of that mess. We will work on correcting all of that.

Mr. Wilkerson: We are a premiere residential community in Melbourne and all I hear now is that we are spending too much money. If you want to make it what you want to make it, then spend the money and do it. Don't nickel and dime it. We are not a trailer park.

Mr. Brown: God bless you.

Mr. Bosseler: Thank you.

Mr. Darby: Rick, what would you propose increasing that to and what would you feel comfortable with?

Mr. Brown: I would like another \$3,000.

Mr. Darby: So you want to take it to \$10,000?

Mr. Brown: Yes. If we can get \$4,000 from the BCA, along with our \$6,000, we will have \$10,000.

Mr. Darby: Wayne, are you okay with that?

Mr. Wilkerson: Yes, as long as they work.

Mr. Darby: Alright Jason, you are going to increase it to \$10,000 and then \$4,000 on the revenue side.

Mr. Showe: We already have \$3,000, so we will increase it by \$1,000 on that side and \$10,000 on our side.

Mr. Darby: Great, thanks.

Mr. Showe: The other outstanding item to discuss was the sidewalk and curb cleaning.

Mr. Darby: Correct.

Mr. Showe: I know Rick has been working on that. We received a quote from Ken Horn, which also included the gutters that would be an increase of about \$6,000 over what we currently have to do that work.

Ms. Witcher: I'm against cleaning the gutters.

Mr. Brown: I'm totally in favor of cleaning the gutters. I have been since I moved in here. I lived in a gated community in South Florida for 20 years and the homeowners were always being responsible, until I moved here, for cleaning their own gutters. The community paid for cleaning the gutters in the common areas. They were done twice a year, even though some homeowners, in both communities that I lived in, had issues with the trees on their property and what it does to their gutters as far as the color. I'm not saying that you have to clean them every other day or every other week or twice a year, but I think it's going to change the appearance of the gutters in a lot of the common areas and throw the onus onto the homeowners to clean their own gutters in front of their homes. I don't know about anybody else, but I clean my sidewalks twice a year. When I clean the sidewalks, I clean the gutters.

Ms. Sandy Schoonmaker (Kingswood): This becomes a moot point until the covenants are changed. The covenants are voted on by the VMs that represent the community. I wouldn't be in favor of it because we've had this discussion for the last five years.

Mr. Wilkerson: We only have two-thirds of our votes in.

Ms. Schoonmaker: We don't need to get into a confrontation over this. Let's just wait.

Mr. Darby: Sandy, I think what we are trying to do here is to develop a budget as opposed to trying to make a decision. If you put it in the budget and we decide not to do it, there's no harm because all of it would have been conservative. If you look at this quote, and I don't have the details, but \$11,000 was the cost last year for the cleaning of all sidewalks so it would increase to \$13,800. We are only talking about a \$2,800 increase to do the gutters, which in the overall scheme of things of an \$800,000 budget, is minuscule.

Mr. Showe: The \$11,000 includes the sidewalks and six months later, the cleaning.

Mr. Darby: Okay. So, then you are really talking about \$16,000. There's still about a \$4,000 difference.

Mr. Showe: Its \$5,600.

Mr. Darby: It's my personal opinion that the gutters look terrible when you come into the complex. You have the sidewalks that the residents and the CDD are absolutely committed to keeping clean and then you see these horrible gutters. My only concern is if you clean them and one week later they look the same, that's a waste of money. So, I would put it into the budget this year, but I think we really have to take a look at what the best solution for this is. Mike?

Resident (Mike Sherbin, Birchington): We have a couple of issues. One is that on Birchington Lane alone, because of the Oak trees, we have raised gutters. Therefore, we have standing water. People have said this is a health hazard. I don't think it's a health hazard, but we have standing water because water can't flow down into the drain. So those gutters really need to be replaced.

Mr. Darby: Okay. Well that's a deviation from what we are discussing.

Mr. Sherbin: But if you clean your gutters and the water doesn't move, you will always have water there.

Mr. Darby: I understand. Art?

Mr. Breitner: I understand what you are saying, Mike, but people in the community weren't happy about the increase. I think it's foolish to have an increase at this time.

Mr. Darby: Maybe I can clarify what our intention is here today. There are going to be certain line items that are going to increase and decrease, but overall, we want a net neutral impact so there is no increase in assessments. We want to put some monies in areas where we feel we can get a bigger bang for the buck that have not been addressed in the recent past and take money out of other areas versus capital. We may have to shelf a couple of capital plans as a result. So, I think that the process that we are following is the correct process.

Mr. Breitner: We need to start getting more revenue to take care of items like cleaning the gutters.

Mr. Darby: You are absolutely right, but I think that's a BCA issue and we need to figure out how the BCA is going to manage that or change the covenants.

Mr. Breitner: For cleaning the gutters, do you mean removing leaves and branches or do you want someone to pressure wash them?

Mr. Darby: Yes, but gutters above ground are very visible versus the gutters that are underground. It looks terrible. You have beautiful sidewalks and something akin to the color of asphalt.

Mr. Schoonmaker: If its next to asphalt, Jerry, that's the point.

Mr. Brown: It looks awful. If the BCA wants to change the covenants, they can. If not, then maybe we will decide to just clean the gutters on CDD property.

Mr. Darby: Can we get consensus from the Board on what we want to do, whether we want to include it or not?

Mr. Brown: I would like to include it.

Mr. Darby: Rick would and I would. Richard?

Mr. Bosseler: No.

Ms. Witcher: No.

Mr. Bosseler: I think we can come back to this.

Mr. Darby: Okay, we will leave it at \$11,000.

Mr. Showe: Below that are your transfers. Transfer Out – Capital Projects – Paving – Baytree is based on the engineer's prior recommendations that we continue to increase those until we get to about \$100,000 contribution per year. So, we continue that.

Mr. Darby: \$100,000 a year or just \$100,000?

Mr. Showe: \$100,000 a year total going in. That includes a portion from Isles of Baytree (IOB), which is why it is separate. We keep those funds separately in Transfer Out – Capital Projects – Paving – IOB Fund. We are getting close to the \$100,000, but we are not quite there. That increases 8% every year. We then have your Transfer Out - Capital Projects – Reserve. We projected that at \$98,000. Right now, with the increase in security, that would be the line item that we would likely adjust to balance the budget. We captured Transfer Out – Community Beautification Fund at \$100 per home when we initiated that fund. It is up to the Board's discretion.

Mr. Darby: Mr. Mills requested increasing that to \$55,000, but I'm not sure the Board is on board with that. I think, Jason, we want to review the capital projects.

Mr. Showe: On Page 10, we projected what we expect to spend in capital projects over the next few months. That leaves you, at the end of the fiscal year with \$31.00. We have your contribution of \$98,000. The projects we have lined up for next year aren't significantly there.

We have a pool heater replacement for \$4,200, which we probably need to make earlier next fiscal year. We have the playground replacement in there. Other than that, there are not a lot of capital projects outside of our normal lake bank restoration. We put a number in there for sidewalk and gutter repair, drainage maintenance and cutting down the trees and replacing them for next year.

Ms. Witcher: What about the fence for the recreation area?

Mr. Showe: That's going to be handled in this year's budget.

Mr. Darby: We talked about changing the pool access system.

Mr. Showe: Right now, that is not being considered.

Mr. Darby: I assume it would be a 2020 capital project.

Mr. Showe: If the Board wanted to initiate that.

Mr. Darby: If we were to budget for that, how much is that?

Mr. Showe: The first quote we received was almost \$15,000.

Mr. Darby: The current system is not repairable and we wanted to extend it to the tennis courts.

Mr. Showe: Correct.

Mr. Darby: So we should budget for it.

Mr. Showe: If that's the Board's wish, we can put it in the budget.

Mr. Bosseler: With the current system, we have 28 cards.

Mr. Showe: Correct.

Mr. Bosseler: Do they don't have another box that they can give us for another gate system?

Mr. Showe: Because of the age of the system we have now, it's a hard-wired system so the only way they could add new receivers is they would have to physically run wire from all of the other access points.

Mr. Bosseler: We have electric from the pole right next to the front gate that we don't use.

Mr. Showe: I know we tried to get ACT to see if that system was available.

Mr. Viasalyers: The current proposal is the only one that I was able to secure. I couldn't find any other resources.

Mr. Showe: With the system you have now, the guy physically has to come out and use a special key card. If we add cards to it, the newer stuff is now remote access. They update it from inside the computer. I think the age of our current system at the pool, prevents us from using any other access points.

Mr. Bosseler: I don't understand. This year we rebuilt the pool gate for \$5,000, but I don't understand why.

Mr. Showe: The access system is the same. The system that physically opens the lock is the same system we have. We interface with it.

Ms. Witcher: So we need electricity at the back part of the pool.

Mr. Showe: It would have to tie into the one at the front of the pool.

Mr. Darby: The reader.

Mr. Showe: We can have them try again and see if there's a way for them to make it work, but I know with the age of our system, they weren't real keen about having the parts for that old system and wanted us to upgrade it.

Mr. Bosseler: If they come out, I would like to be there with you.

Mr. Darby: To that end, do we want to include the \$15,000 in the budget or do we want to just let it fly?

Mr. Brown: Put it in the budget so we have the money ahead of time. If it does go through, we have the money. If it doesn't, you can pull it.

Mr. Darby: I agree. We talked about replacing the bocce ball court versus repairing it. Do we want to take any action on that this year?

Mr. Witcher: I think we need to be careful because the wood around it needs to be fixed before somebody gets hurt.

Mr. Bosseler: I don't know if it's worth putting more money into it.

Mr. Darby: That's fine. I'm just bringing it up.

Mr. Wilkerson: Statistically it's part of the usage of the bocce ball court.

Ms. Witcher: Are you willing to sit there and watch us.

Mr. Wilkerson: I'm just curious why we are putting more money into it.

Mr. Brown: They were used five times.

Mr. Darby: So we will not put any funds in for next year for that.

Mr. Showe: If something needs to be done, we have Playground Pavilion Funds and Other Field Funds. I think there were some other sources. I don't think Internet is expensive.

Mr. Darby: The next item is speed humps. Would we be looking at putting anything in the 2020 budget for speed humps on Kingswood Way?

Mr. Brown: There were three other roads that we were talking about putting speed humps on. One would be for Old Tramway and another on Kingswood. Sandy didn't want the speed humps. Do you want one?

Mr. Witcher: I don't live on Kingswood. I feel that speed humps make your community look like a trailer park.

Mr. Bosseler: I'm on Kingswood and I want speed bumps.

Mr. Brown: We had a committee from the BCA and the CDD come up with recommendations. Mel's recommendation was to put two speed humps on Baytree Drive, which we planned for and if those were successful, we would add two more, one of Old Tramway and one on Kingswood. That is what everybody that was involved in this process recommended.

Mr. Showe: My recommendation would be for you to use that Roadway Paving Fund because it will probably tie into that same project. That fund has significant monies in it.

Mr. Darby: Jason, correct me if I'm wrong, but we don't have any scheduled roadway paving for 2020. Right?

Mr. Showe: I don't believe we do.

Mr. Darby: Okay, so putting in speed humps without having a paving project going on does not make sense because you would have to mobilize to put the speed humps in. So, I suggest that the next time we consider speed humps, it would be when we have a paving project, which at this point is 2021.

Mr. Sherbin: We need a more professional look maybe to take the two cart crossings that go across Baytree and elevating that 2 to 3 inches so that carts can go across them. That would also cause Baytree people to slow down. It would look very professional because it would be part of the cart crossings.

Mr. Darby: Mike, to your point, the District Engineer evaluated that. They said the problem with the speed tables is the way they go across. They would block the gutter so the drainage would be interrupted. That was part of the problem and one of the reasons why we did

not move in that direction. I assume we are not going to install an electronic sign because it was not enthusiastically endorsed.

Mr. Showe: That's what I heard. I have a proposal for that.

Mr. Darby: Assuming there are no other changes or recommendations, your goal would be to take these proposals, roll them into the budget, see what it does to the capital plan and make it neutral from an assessment standpoint with no increase.

Mr. Showe: I think with the \$44,000 you have projected left in the Capital Reserve at the end of next year, I think we can accommodate all of those changes without an assessment increase.

Mr. Darby: Well the only thing in the Capital Reserve is if we do a parking lot in 2019, we are talking about potentially having an upcharge of \$23,000 over what we anticipated. We will get into the paving project when we get to the Engineer's Report, but we ran into some real buzz saws relative to the county and some of the things they want us to do that would increase the cost, not the least of which, Engineering, which went from \$10,000 to \$23,000.

Mr. Showe: I will also note that we have some fixed costs that we project out such as the lake bank. It might not be \$30,000 next year. The sidewalk and gutter repair may or may not total \$13,000. We try to project those, but there may be some additional funds that are available from sources to balance out. We will look at those, but if the goal is to re-balance the budget with the changes you have and just reduce the transfer to capital, I think we could make it revenue neutral for this year.

Mr. Darby: Good.

Mr. Showe: If you look at the Capital Plan, when you head into 2021, if we have to replace all of those gate operators, which were installed in 2007, we have some significant costs there. We might have to look at next year's budget or the 2021 budget in a different light. I think we can keep that revenue neutral and make those changes. I will point out that those doesn't lock you into those expenses. So even if we budget security at that level, if at the next meeting, we determine you don't want to do it, we could always make those changes throughout the year. The same with the lights or with any of these. Look at this as a roadmap, but there are always going to be things that will cause you to exit early and look at things a different way. So that's all we are really doing. If the goal is to make those changes, we can do that.

Mr. Darby: Good. Thank you.

Mr. Showe: Are there any other questions on the budget? If not, is the consensus of the Board to make those changes and make it revenue neutral?

Mr. Darby: That would be my recommendation.

Mr. Showe: We will make that happen. After we make those changes, we will circulate the proposed budget to the Board and I will make myself available if you have any questions or if it wasn't the way you wanted it, we can make adjustments. If the revenue is neutral, we can always move money from line to line between now and the final budget without any issues.

Mr. Darby: Great, thanks.

Mr. Showe: If there are no other questions, we need a motion to approve Resolution 2019-03.

On MOTION by Mr. Darby seconded by Mr. Brown with all in favor Resolution 2019-04 Approving the Proposed Budget for Fiscal Year 2020 and Setting a Public Hearing for August 7, 2019 at 12:00 p.m. at Baytree National Golf Links, 8207 National Drive, Melbourne, Florida was adopted.

Mr. Showe: We moved the August meeting to 12:00 p.m. so we will make sure when we send the meeting reminder out that it includes a note that the time has changed.

Mr. Darby: Okay, good.

Ms. Witcher: So there's no increase beyond what we already had in the past.

Mr. Showe: There's no increase.

FIFTH ORDER OF BUSINESS

CDD Action Items/Staff Reports

A. CDD Action Items

Mr. Showe: Regarding the tennis court refurbishment, we are still waiting on the resurfacing work. They did a really nice job with the lights and the fence. When they do that resurfacing work, they were also going to replace the benches. I think it would give a fresh look up there, to go along with the pavilion.

Mr. Wilkerson: This matter is dragging. What in the world is happening?

Mr. Showe: The vendor we use does fantastic work, but it takes some time to do it because they have to do it when the temperature is right. They are painting on the surface and if the temperature is too hot and it's not right, they can't do it. They have us on the schedule.

Mr. Wilkerson: We are waiting on that until we can pave the entire area. So, we are going to go through another summer.

Mr. Showe: We don't need to wait on the resurfacing work because they are not using any heavy equipment to do the resurfacing. That's not holding the paving up.

Mr. Wilkerson: Didn't we have a report on the paving of the parking lot?

Mr. Showe: Yes. The resurfacing on the tennis court is not in any way holding up the paving. I think we are aiming for June.

Mr. Reiderman: I'm still waiting to get some feedback on that.

Mr. Wilkerson: Well we need to do something besides hoping. Do you mean to tell me they hadn't had a day or two to paint it?

Mr. Showe: They are re-doing tennis courts throughout the entire state. They are the best of any vendors.

Mr. Wilkerson: They are not doing ours.

Mr. Reiderman: There was a conflict with relocating one of the gates that put them back behind schedule.

Mr. Showe: I know that Will is working with the District Engineer on pulling out the trees and replacing them.

Mr. Reiderman: Before you replace anything that you take out, would you please contact me?

Mr. Showe: Yes. As far as the electrical boxes, I think we are still waiting on permits from FPL.

Mr. Reiderman: FPL has some issues with the location of the meters, which made no sense, but we got that clarified and taken care of.

Mr. Darby: That includes the pool as well.

Mr. Reiderman: Yes there are going to be boxes around the pool.

Mr. Showe: As well as signs and lamp posts, which are complete, along with the painting on the CDD portion. The fence along the Recreation Center was approved and we are waiting on scheduling the repair of the fence, which was approved at the last meeting. We talked about the gate facility and the access and will add that to your budget for next year. The FPL approval for the LEDs was approved, but they are six to eight weeks out on getting that work initiated. We talked about the LED sign upgrades and the bocce ball court. I emailed the Board a request from

a resident asking for dog pot stations. That's up to the Board at this point. The Board previously discussed that and decided not to do that, but we wanted to confirm if there were any changes.

Mr. Bosseler: I went down and looked at it and we have very visible signs that say, "Pick Up After Your Pet." In my opinion, supplying poop bags is a waste of time and effort. There was Board consensus.

Mr. Showe: Is there anything else under the Action Items List? I think I captured most of the items.

Ms. Witcher: Can you give me a status of the striping?

Mr. Viasalyers: It's been a struggle. I met with a couple of professionals and they don't recommend doing that.

Ms. Witcher: Can we add some reflectors?

Mr. Viasalyers: We can affix them, but more than likely with the weather and elements, they are going to peel or fall off.

Ms. Witcher: Can we stick them in the dirt?

Mr. Viasalyers: I think I should approach it with the District Engineer to see what they recommend.

Ms. Witcher: That is the same result as when I asked about the cleaning of the gutters that the Board asked me to look into. I went to Sherwin Williams, Home Depot and Lowes and all three of them said no.

Mr. Viasalyers: I went to different locations in different counties and they all said the same thing, no.

Mr. Darby: What about road striping? Where do we stand on that?

Mr. Viasalyers: I'm waiting to receive the scope, but it's good to go. It should be completed in the next couple of weeks.

Mr. Darby: We talked about power washing some of the monuments especially in Phase 2. We have some rust stains on it. We talked about that at the last meeting.

Ms. Schoonmaker: Jerry, while you are talking about monuments and electricity, the first monument in Kingswood has no light. When we had the Christmas lights there, if you go back in the woods where the security guards are, there's a tripper back there.

Mr. Viasalyers: I replaced an LED light a few weeks ago when I did the conversion. I'll look into it.

Ms. Witcher: Maybe the timer is off.

Ms. Schoonmaker: Its dark when I get home.

Mr. Darby: William, a couple of other things. I went up to the front gate and the cameras at the pavilion and tennis courts, for some reason, are not translating back to the guard. Two cameras were down today. Will you take a look at it? I don't know if it's the repeaters or something electrical.

Mr. Viasalyers: I will look into it.

Mr. Pawelczyk: That's going to be important because now that school is out, as Richard said, there is going to be activity around the pool.

Mr. Darby: I suggested having 16 squares on that monitor that the guards are trying to look at, but they are very small. You really can't see activity. Is there a possibility that the cameras could turn on for a couple of seconds and then turn off?

Mr. Viasalyers: Let me follow up with our camera guy to make sure that's an option.

Mr. Darby: They can see them. With all of the activity, it's not going to get done. Next is the sun bank stump removal project.

Mr. Bosseler: Hang on. I want to go back to the camera system. I went down there on Saturday when it was almost dark at 8:30 p.m. and there were a couple of teenagers in the pool. I didn't want to approach them or anything so I went to the guard gate and asked the guard what the procedure was. Because it states on the pool rules that the pool closes at dusk, the guard said he didn't know that there was any procedure. I didn't call the police, but I would've if there were six or eight rowdy kids there drinking, which I observed there all day long. They weren't rowdy. They were just having fun all day. We need a procedure.

Mr. Showe: I received an email from a Board Member and spoke to security. At night, if there is a guard change, they are going to make sure that the guard that leaves can drive the area and make sure there's no one there. They have been instructed, "If you see people there, ask them to leave. If they don't, call the police."

Mr. Bosseler: The guards have to go down there anyhow to lock the bathrooms.

Mr. Showe: Correct. So, we asked them to keep an eye out on that.

Mr. Bosseler: Should they call the police if somebody is in there?

Mr. Showe: What they should do is ask them to leave first. You can also confront them and say, "I'm a security guard. The facility is not open and we request that you leave. If you

don't, I'm going to call the police." Then you can call the police and walk away. They don't have to stay there.

Mr. Brown: The cameras are light activated. Right?

Mr. Darby: They are motion activated.

Mr. Brown: Motion activated so if they see activity in the pavilion and pool, they should just call the police.

Mr. Showe: Absolutely.

Mr. Brown: Do they know that?

Mr. Showe: Yes, but we can reiterate that to security as well.

Ms. Witcher: Yes, because there's no procedure and that would give them one.

Mr. Darby: The last item is the lake bank stump removal. Where do we stand on that?

Mr. Viasalyers: I have a proposal to grind 19 stumps for \$3,325.

Mr. Darby: We said we were going to do it, so I suggest we do that.

Mr. Showe: We can do that with the additional landscaping funds. If there's no opposition by the Board, we will get it done.

Mr. Darby: Alright, great. Thank you.

Ms. Witcher: I don't know if there were actual stumps, but there were 27 places that needed it.

Mr. Viasalyers: They counted 19 stumps total.

Mr. Showe: Let them know while they are out there to get the other 8.

Mr. Viasalyers: We will get them all taken care of.

B. Additional Staff Reports

i. Attorney

Mr. Pawelczyk: I don't have anything to report other than what we already discussed. Just a reminder to fill out your Form 1 and send in by July 1st. That's all.

ii. Engineer

Mr. Reiderman: Hi. My name is Jeremy Reiderman. I am filling in for Maryelen Samitas. A copy of the Engineer's Report is in the agenda package.

Mr. Darby: Do you have new layout for the pavilion parking paving?

Mr. Reiderman: There are printouts on the table.

Mr. Darby: I was looking for a revised layout with the sidewalk and anything else that else that was put in?

1. Presentation by Kris Shane with Asphalt Paving Systems

Mr. Viasalyers: Kris Shane is here from Asphalt Paving Systems. There were questions last time about the micro-surfacing regarding the cost benefits and longevity.

Mr. Shane: Hello. I am Kris Shane with Asphalt Paving Systems. Here is a brochure about our company.

Mr. Darby: Thank you.

Ms. Witcher: Thank you for coming.

Mr. Shane: We are a full-service paving company out of Zephyrhills, Florida in Pasco County. We service the entire State of Florida, particularly Brevard and St. Lucie Counties. Aside from milling and resurfacing, which you are accustomed to and what you have been doing for the last few years, we offer alternative paving methods, such as micro-surfacing. It is a pavement preservation technique. The main idea behind it is to preserve your asphalt and not let it deteriorate to the point where we have to mill and resurface to maintain a high level of service to the residents. But we also don't want to let it deteriorate to the point where the asphalt has to be built up and we have to start all over again. That's where micro-surfacing comes in. It's about a third of the cost of milling and resurfacing. You have done a great job so far, milling and resurfacing all roadways and Atkins has done a good job advising you. The streets in here, with the exception of the golf course parking lot and the main road in are micro-surfacing candidates. From what I've submitted to Atkins, you could micro-surface your entire community, every street, for about \$110,000. Milling and overlaying would be about \$1.3 million. So, the goal of why you would want to micro-surface is to maintain what you have at a higher level of service for your residents. Micro-surfacing is a thin lift overlay. If you wanted, you could seal it. It's not a job paving the road black. You are actually getting a thin lift overlay over the existing asphalt and settling the material along the curbs so we are not adding a lift, there's no tripping hazard and it's not affecting drainage. It's really just to maintain what you have. You guys are at a great point now with the roadway so you can switch your focus to maintaining. Micro-surfacing would extend the life by 10 years. If you micro-surface your roads in 2019, you don't have to come

back and do it again until 2029. Then for two-thirds of the cost you have gotten 20 years out of the roadway. People might tell you that asphalt lasts 20 years, but it doesn't. They are adding a lot more recycling material with asphalt. So, it's not as good as it used to be. Getting 20 years is pretty much unheard of. That's where we are at. As municipalities and counties struggle to find funding for roadway work, that is the alternative. That's why micro-surfacing is very popular now.

Mr. Darby: Chris, there is a significant mobilization factor. You can't do a small area, like 10,000 square feet for example. What is your minimum mobilization?

Mr. Shane: We would need about \$100,000. For \$100,000, you could do almost 2 miles of road. The majority of your roads are 24 feet wide. That's the minimum.

Ms. Witcher: What happens to the main road and golf course parking lot? Would we have to mill that?

Mr. Shane: Yes.

Ms. Witcher: Phase 2 floods and has drainage problems so it would be a little different than Phase 1.

Mr. Shane: From what I saw in the condition of the roadways in the community, all of them are good enough to be micro-surfaced. If you don't have enough money to do the entire community, you could either break it into phases. Let's say you start paving in 2020 and 2021, if you consider micro-surfacing, you might save money to get it so we can do half of it. Then in four years, the community would all look the same. You don't have to do a block here or a block there, kind of a patchwork quilt of a roadway system. They would get the entire community looking the same. It's all going to age the same. That way when you drive in, every road looks the same.

Ms. Witcher: How long do you have to stay off of it? Is it the same as regular asphalt?

Mr. Shane: It's about the same, because if you were going to mill and resurface, you would have the mill going by and have the paving as well. With our process, we do it in two lifts. The first time the machine goes by, you have to stay off of it for 15 minutes. The second time is about 45 minutes. So, we would just do one side of the road at a time, but you wouldn't be able to back in or pull into your driveway for 45 minutes.

Ms. Witcher: Which is much better than a couple of hours.

Mr. Shane: We do a pretty good job of traffic control to try to limit people because if they drive on it, they will track tar on their driveway or if they back up, it would mess it up. So, we put out a notice that you can distribute or we can distribute, letting people know about the process and not to drive on it for 45 minutes. The Florida Department of Transportation (FDOT) has a developer spec on micro-surfacing, which is the spec that we use. It's been tested by FDOT. They don't use it regularly. FDOT has a lot of money and can afford to mill and resurface. We work with a lot of counties and municipalities. The closest reference to here is West Melbourne. We have been working with them for the last three years and made \$500,000 a year.

Ms. Witcher: Do you have a particular street that we can look at.

Mr. Shane. I can have Atkins distribute something.

Mr. Showe: If they send me a link or some photos and samples, I'll forward them to the Board.

Mr. Shane: I have a slide that I can send to Atkins

Ms. Witcher: What about our aprons? At the end of my cul-de-sac there's an apron where the drainage is.

Mr. Shane: We wouldn't go into those.

Ms. Witcher: Would we have to hire someone else?

Mr. Shane: You wouldn't want to do those for four weeks because half of the concrete work would be done and you are not working along the newly paved road. We could have those adjusted ahead of time. The same with any curbs too. This gentleman was talking about the curb where the water didn't flow. If you wanted to replace any of those, you would do that before. The way we are set up and any paving company is set up, it's not beneficial to come in more than once because of mobilization costs.

Mr. Darby: Yes, we've seen it.

Mr. Shane: The roadways are pretty good compared to a lot of cities and counties. You wouldn't have to start right now. You could wait a couple of years and then start a pavement preservation program. That way you can plan and budget for it.

Ms. Witcher: We wanted to do our main street.

Mr. Shane: The only street that really needed milling was National Drive. Micro-surfacing candidates are roads that are probably 10 to 12 years old. That's when it starts to ravel,

when you see the smaller rocks and cracking, weathering from the sun. We are not going to micro-surface any roads that have base issues or water pumping up from the base or roads that have pot holes. They have to be in good shape.

Ms. Witcher: Theirs was about 25 years old.

Mr. Shane: Asphalt products changed. We used to have 100% aggregate and now we have 40 to 50% recycled material that has already been milled off of the road.

Ms. Witcher: We can do half of the development now and the other half at a later time.

Mr. Shane: If you wanted to do it that way, you could or you could pay a \$100,000 at a time, but if you wanted it all to look the same, you could do it half one year and half the other year. Then in two years, your entire community would look the same.

Mr. Darby: Thank you very much, Chris. We need to move on to some other issues, but I think this is something worth considering.

Mr. Shane: Thank you. I appreciate your time.

Mr. Shane left the meeting.

2. Speed Humps

Mr. Reiderman: Right now we are waiting on a Board decision on the asphalt resurfacing.

3. Kingswood Way Drainage

Mr. Reiderman: There were a lot of meetings on this item. My co-worker Maryelen went onsite with Mike Ward and John Mills separately. Plans were presented to provide pipe to maintain drainage of that low-lying area. If the resident decided to fill that portion of his property, Mel stated that he would like to move forward with draining the conservation area first to see if the situation improves. If not, then he would proceed with the plan to fill and install piping. We met on Monday with St. Johns River Water Management District (SJRWMD) staff. We walked the site and they said we did not have permission to selectively clear inside of the wooded area to help create a clear flow path and ensure positive outfall.

Mr. Darby: I think it's a two-step process. We would clear the path first to make sure it gets down to the drainage and see if that solves the problem. If that didn't solve the problem, then we would consider the pipe as the alternative. Correct?

Mr. Reiderman: With respect to clearing the underbrush, whose responsibility is that and how are we going to handle that?

Mr. Showe: I think it would be something we probably want to work with the District Engineer and our landscaper on, if the District Engineer could meet with the landscaper and say, "These are the items we want to clear initially and try to see if that makes a positive impact."

Mr. Darby: That's the District's responsibility then.

Mr. Showe: Yes.

Mr. Darby: So we will undertake that and talk to the landscapers and get that done.

Mr. Reiderman: Yes. We will work on that.

Mr. Breitner: Going back to November 2016 and even beyond there were drainage issues. At the end of the property, there was no drainage and I was told that there would be drainage. There are also some inconsistencies in what I provided to people on this project. There is no mention at any of the meetings that I submitted my survey and plat. If you want to delay this, go ahead and delay it, but I have all of the meeting minutes and if I have to take care of this myself, I will. I suggest you read all of the meeting minutes on this process because it's clear that was the only part of the project that didn't have drainage. No one came to me. The last conversation I had was that there was going to be a drainage pipe installed. Instead, what the CDD did was to bring in 50 rows of fill and raise up all the landscaping. The problem is that the berm behind my property was pitched, causing a low spot. Counsel in February said, "If it's District stormwater coming from District property, we are supposed to keep that stormwater on our property and flow it into our stormwater system." You have the \$10,000. Maryelen said, it would be more than \$10,000. I'm really tired of all of this.

Mr. Darby: I can appreciate your frustration, but I can tell you that at the last Board meeting, Maryelen revised her quotation and it's more like \$20,000, taking into account, both the cost of engineering and permitting in addition to the excavation to put the pipe in. What we are suggesting is up until this week, we were not aware that SJRWMD would allow us to go in and clear out that vegetation to allow better flow into essentially the pond that is at the Space Coast Credit Union. If that does not remedy the problem, the Board is committed to put in the drainage pipe, but we would like to try this option first. If it works, that's great. If it doesn't work, then obviously the CDD has to ante up the money. I think the minutes will reflect that.

Mr. Breitner: I just met Maryelen and she said it wasn't \$10,000.

Mr. Darby: I can tell you at the meeting last time when she said \$10,000, she was saying about the pipe installation itself. Not the permits, not the engineering and not the other items. You can take a look at the last meeting's minutes and it's in there. We went through that in detail. In fact, I challenged her specifically because frankly we get quotes that are not all inclusive. As you can imagine, it's very frustrating when we get a bill at the end of the project that's double what we anticipate. I hear what you are saying. Trust us that we will do the best we can and if this doesn't solve the problem, we will obviously ante up for the pipe.

Mr. Breitner: I spoke to the prior owner and was told that this drainage project was ongoing. It was always going to be a part of this project and then all of a sudden it's gone.

Mr. Darby: I'm sorry, but I can't address what the previous owner said.

Mr. Breitner: I know you can't address that. Is there a timeline on when you can get that done or do we have to wait for SJRWMD?

Mr. Darby: We do not have one. SJRWMD gave us the okay to go into the conservation area as far as we need to. I spoke to Maryelen this morning and she confirmed that. As we just discussed, we are going to have Tropic-Care go in there, open up the drainage area and hopefully it will solve the problem. If it doesn't, then we will have to go to the second plan.

Mr. Breitner: Can they regrade that swale that is going down the length of the fence?

Mr. Showe: I think all options are on the table. It's going to be up to Maryelen and obviously whatever SJRWMD allows us to do.

Mr. Darby: I see no reason why we can't get Tropic-Care on it in the next week or two.

Mr. Showe: We should be able to. As long as we can get somebody out there to meet with the District Engineer so we can be specific. We don't want to violate any of the permits. Obviously, that's a very delicate area so we want her expertise to let us know what to do.

Mr. Darby: The important thing is that area is not considered a conservation easement under SJRWMD so once we can get Maryelen in there to direct Tropic-Care, it should happen.

4. Paving Projects

(a) Pavilion Paving

Mr. Reiderman: Brevard County is still requiring additional information. The soil boring is on schedule to be done by a Geotechnical Engineer.

Mr. Darby: When will that be done, Jeremy?

Mr. Reiderman: I don't have an exact date. I'm sorry, but they are quick. Just to verify, the retention area will percolate the stormwater. The other item is the sidewalk. They are requiring a waiver. SJRWMD already issued a permit. We will send the final plans to Advantage.

Mr. Darby: Alright. Let me just pass out to the Board a spreadsheet of what the new costs are adding up to with the various requests of the County. We had to pay \$775 to get the waiver from the county for the sidewalk. The sidewalk is going to appear in the drawings. Just for your edification, it goes to nowhere. It just goes on the street, across the path and into the woods, but we don't have to do it. We can get it for \$775 and get it waived so that's what we are going to do. Soil borings are \$1,100, which were not anticipated. Engineering costs have gone up to \$23,000 from the original \$10,000. We need to do some sprinkler replacements, tree removal, tree replacements, etc. The original project, although its put into various accounts Jason, was supposed to be around \$61,200. It's now coming in at \$78,500. This would be done in fiscal 2019, I presume. I just want the Board to be aware because of the County, we had to spend much more on this project than we anticipated and we need to allocate for that in our budget this year. By the way, we need to have Advantage rebid based on some recommendations from our friends at the county. We don't anticipate a significant change, but it could go up.

Ms. Schoonmaker: Jerry, could you breakdown, at the present, what the pluses and minuses are?

Mr. Darby: Sure. What we have is \$25,000 generously provided by the BCA. We originally allocated \$20,000 for the CDD. We then allocated another \$10,000 for beautification. So, there would've been a \$30,000 contribution from the CDD and a \$25,000 contribution from the BCA; however, that is now \$23,500 short of what we will need. Now some of the fees like engineering could increase and items like tree removals and other maintenance items could be eliminated. I think it's incumbent upon us as a Board to understand all of the costs involved in this kind of project, with the presumption that we are still going forward on it.

Mr. Showe: I haven't heard anything otherwise. I would think you have a good argument with the pavement program management money you have. It's the same type of work, same type of responsibility and ultimately you are going to have long-term maintenance of that pavement, which would fall into that Pavement Management Fund. So, I think if there's a shortfall that would be a source that I would identify to use.

Ms. Witcher: We just have that one corner that we can fix.

(b) Roadway Paving

Mr. Reiderman: We obtained and presented the additional paving quote from Atlantic Southern Paving & Sealcoating, which was revised for 1 inch to be on par with the other quotes. It was \$84,000. Rick Chiarullo Asphalt Paving & Sealing was \$60,000, Goodson Paving was \$62,000 and Asphalt Paving Systems just presented their quote for micro-surfacing. They could not quote on a small area, but they offered a quote on a large area for \$172,000.

Ms. Witcher: Is that half of the development?

Mr. Darby: Probably not. It's probably a third. In my opinion, the micro-surfacing looks like a very attractive possibility, but it would be more like a 2020 or 2021 project. I just don't think we are in the position to go into something of that magnitude at this point. Its \$100,000 just out of the ballpark.

Mr. Showe: If it was something you were interested in, I think what he is saying is you might just not do the resurfacing project that we had planned for this year. Wait a year or two because we have \$65,000 allocated. If he's saying that its \$400,000 for the entire community, we could do it in \$100,000 increments.

Mr. Darby: That's a four-year cycle.

Mr. Showe: Going forward and then after that, if its 10 years, you are going to have about six years of no work done. Then you just have to start the process over again, if you are happy with the results.

Mr. Darby: I think that's an interesting approach and worth pursuing. Just recognize the fact that we are postponing the speed hump program because we were counting on mobilization for that, but I'm not adverse to it.

Mr. Reiderman: We already went through the exercise of getting quotes and getting the speed hump. I think you already started in one direction.

Mr. Brown: Would we have the same mobilization costs just to do the speed humps?

Ms. Witcher: Yes.

Mr. Darby: Yes, I believe. That was the question we asked.

Mr. Reiderman: There's a difference between their mobilization costs and these other contractor's mobilization costs. Asphalt Paving Systems is a large company. I asked them to give me information for the repavement plan. I'm working on that now. The scale is different.

Ms. Witcher: If they put the speed hump in can they still do the micro-surfacing?

Mr. Reiderman: They can do the micro-surfacing.

Mr. Showe: They would do the micro-surfacing to where the hump is and then go over it. Do we know if Asphalt Paving Systems can do the speed humps?

Mr. Reiderman: Yes, but are you delaying the speed humps another couple of years?

Mr. Showe: I'm just trying to give the Board some options.

Mr. Reiderman: I can double check with them.

Mr. Darby: Let me make the following suggestion. I would prefer to postpone the paving and look at the micro-surfacing two years out, but at the same time, recognize the fact that we are not going to do paving now and look at what it would take to get the humps done by somebody at the lowest possible cost. Do you follow what I'm saying?

Mr. Showe: Yes.

Mr. Darby: We don't want to have a \$50,000 mobilization for two speed humps.

Mr. Showe: It shouldn't be that much.

Mr. Darby: So I think we can do both. It's a very attractive possibility of having all of the roads in this community look the same over a couple of years. The fact that you get 10 years of life out of them, in the long run, it's going to be much cheaper to go this approach.

Mr. Reiderman: The point that I did make was that some of the roadways should be done with mill and overlay and not just micro-surfacing.

Mr. Showe: The main entrance is the County's.

Ms. Witcher: The golf course is going to do theirs.

Mr. Showe: What they are looking for is the price just to do the speed humps by themselves and half of the community doing micro-surfacing in two years.

Mr. Darby: Yes. Either a half or a third. I think a third is probably a little more financially tolerable. It would be \$120,000 to \$130,000 per year. Look at a two-year sequence of the micro-surfacing. Over a six-year period for example, you can have everything resurfaced. You would have four years off, presumably, and then you can go through the cycle again.

Ms. Witcher: As our money still builds up.

Mr. Darby: Exactly.

Ms. Witcher: Without any interest.

Mr. Brown: It's the same amount. You are just reserving each year to cover it.

Mr. Darby: Exactly. Okay, let's follow that approach. I like that idea.

Ms. Witcher: Do we need to vote on that?

Mr. Showe: I think all you are doing is giving the District Engineer direction to bring back some proposals at the Board's direction.

Mr. Reiderman: That ends the roadway paving discussion. The next item is the lake bank restoration. Lake 1 is to be determined due to access issues with the equipment, which was brought up at the last meeting.

Mr. Darby: I noticed that. Sandy, do we have any access to that lake?

Ms. Schoonmaker: You guys were supposed to talk to the homeowner, remember? I suggested that you talk to them. Do we know for a fact that the brush on the other side of his property is under SJRWMD's control?

Mr. Darby: Here's what we know. If we can't get access through the homes according to Maryelen, SJRWMD will give us the right for a maintenance access through that conservation area at the end of the cul-de-sac.

Ms. Schoonmaker: Right.

Mr. Darby: So if we can't get access, we can go through there, clean that up enough so the boat can get through it and two weeks later the trees will grow in.

Ms. Witcher: You need to remove the Brazilian Pepper plants because that's mostly what's down there.

Mr. Darby: To Caroline's point, the reason we are not going to just do that is because it costs money to remove it so if we can get access through the homeowners, that's our first priority. If that fails, then SJRWMD at least says you can go in and tear it up.

Ms. Schoonmaker: I think the problem was we discussed it and the Board wanted to talk to the homeowner.

Ms. Witcher: I thought Mel was going to go.

Mr. Showe: I will follow up with him.

Ms. Schoonmaker: I explained to Jason at the last meeting that there was concern to us that the last time you guys did it they left ruts and a mess and the owner fixed it himself.

Mr. Darby: I understand.

Mr. Showe: I will note that if he would've submitted an invoice or let us know, we would've taken care of it. We have done that for multiple homeowners. If the CDD causes the issue, we would be more than happy to rectify it.

Ms. Schoonmaker: I dealt with him.

Mr. Showe: Now that we know that's the issue.

Ms. Schoonmaker: That's what he said.

Mr. Showe: I understand.

Mr. Reiderman: I believe Bill Anderson with the shoreline company caused the issue and offered to fix it.

Mr. Showe: I think that was the prior vendor we used. I don't think it was Bill. We can let him know. I will reach out to Mel and make sure we have the conversation.

Mr. Reiderman: I included the 2020 schedule, which includes Lakes 20, 19, 16, 14, 4 and possibly 1, depending on the response.

Mr. Showe: It's been submitted.

Mr. Reiderman: Bill can start in January. Regarding the tree removal permitting, we will be assisting Brevard County with small scale land clearing. Item 7 is a homeowner at 510 Royston Lane mentioned that their conservation area has grown into the lake, which we just discussed. I have a meeting on Monday with SJRWMD to walk along Lake 7. They said it would be acceptable for Baytree to clean out the south side of Lake 7 by clearing out two hardwood trees. There is some brush and some grass that had grown in on the other side of the lake. There is also silt on the lake banks that affects the water volume.

Mr. Darby: So Jeremy, would dredging be required if we need to create a land bridge to get access? Then of course you would have to do the clearing of the vegetation.

Mr. Reiderman: We are planning to do a land bridge. They could get fill and take a small excavator, but it is shallow right now to access it. They would bring the material onto the homeowner's property and then cart it away.

Mr. Darby: What would be the cost to do all of this?

Mr. Reiderman: \$10,000.

Mr. Darby: So \$10,000 to move vegetation, due to a complaint from one homeowner. Right?

Ms. Witcher: It's pushing the body of water up and affects our drainage.

Mr. Darby: Is that the case?

Ms. Witcher: Its filled in.

Mr. Darby: That is not the complaint of the homeowner. The homeowner said the vegetation was causing a decrease in his home value, not that the lake is overflowing.

Mr. Reiderman: Right, so it's a lake maintenance issue of poor access, but you could access through the District tracts and overgrowth. Do I think it's a flooding concern? I wouldn't.

Ms. Witcher: I think we can get in there off of Baytree Drive.

Mr. Reiderman: It's going to be more problematic.

Ms. Witcher: Is it going to continue to build up?

Mr. Reiderman: Yes. With typical stormwater pond maintenance, you get yard clipping runoff with vines and erosion settling into the pond instead of going downstream. Typical maintenance to remove those over time is not done as much in Florida, but in Virginia where I was an engineer, we dredged out the ponds and then removed it. It's worth it to do further research with stormwater maintenance companies as to the cost and recommended method of doing it.

Ms. Witcher: Will Bill Anderson do it?

Mr. Reiderman: I believe so.

Ms. Witcher: Is this lake on his list of things to do?

Mr. Bosseler: No.

Ms. Witcher: Can we shuffle them around?

Mr. Reiderman: I can look into that.

Mr. Darby: This is more than just lake bank restoration.

Ms. Witcher: While he's here and mobilized, maybe we could move one of the places that's not going to be impacted as much.

Mr. Reiderman: If it was me, I would do it manually.

Mr. Darby: Clear the brush manually?

Mr. Reiderman: Yes.

Ms. Witcher: Could we all take a shovel and go over and take some?

Mr. Reiderman: I don't know.

Mr. Showe: Maybe that's something, when Maryelen meets with Tropic-Care to take a look at. Without the trenching portion, I don't think it's that big of an effort. I think the dredging makes it incredibly difficult. I suggest having Maryelen look at the other issue of Kingswood and this item and include Tropic-Care so they could give us a proposal. At least we can make some effort.

Mr. Darby: Is there anything else?

Mr. Reiderman: I provided a color exhibit with five to ten photos. I didn't know if you had any questions. The last item is that a homeowner indicated a mitered end section was attached between lots 935 and 945 along Chatsworth. It's unclear whether this is causing adverse drainage. We have to first put in the pipe to determine whether it is blocked. Otherwise you have to hire a contractor. Have you received any more homeowner complaints of standing water?

Ms. Witcher: Not that I am aware of.

Mr. Showe: Not that I'm aware of, but I don't think we had any strong storms in the last 30 days. If you needed a TV, you could get a proposal for us.

Mr. Darby: Replacing the pipe is very expensive so we have to find out if its clogged or not.

Ms. Witcher: Thank you very much for all of your hard work.

iii. District Manager's Report

1. Field Manager's Report

Mr. Viasalyers: Most of my items were already addressed during the meeting, but a couple of Supervisor's requests were brought up at the last meeting. We did use the transparent gloss to black out the guardhouse windows.

Mr. Showe: We did. It looks good.

Mr. Viasalyers: So that's taken care of. There was another request for an additional camera back there. It looks very good and covers the entrance and the exit on both sides.

Mr. Bosseler: They did do a good job.

Mr. Viasalyers: That was mobilized very quickly.

Mr. Witcher: What did you do to make them do it?

Mr. Viasalyers: I just kept asking them. Everything else is pretty much covered. If you have any questions or additional comments, just let me know.

Mr. Darby: That's good.

Ms. Witcher: What's the status of the concrete?

Mr. Showe: I know we tasked the District Engineer to handle that. We are trying to look at if we can get that repair done at the same time. So, if it ends up being just the speed humps, we have a couple of small projects. I think there's one on Sandhurst that we probably need to look at. We will try to do all of those little projects all at once.

Ms. Witcher: The pool never really drained towards the fence.

Mr. Viasalyers: So there's a difference between speed humps and concrete work. It has typical age cracking from aging. The reason why it doesn't drain is because it's a very flat area that has two different gutters coming in. It's not ideal for the age and state of it, but it's acceptable in my opinion.

Ms. Witcher: I don't think the purple water is going to do anything. It wasn't broken up until the fire hydrant went.

Mr. Viasalyers: The only other thing that I can think of is try to look at Google Street View.

Ms. Witcher: I did. Now he has a tree here and it covers it so I think we are out of luck.

Mr. Viasalyers: Structurally and legally it will work.

Ms. Witcher: I'm hoping that we can get it done before hurricane season.

Mr. Viasalyers: Drainage and structural wise, it's not an issue other than it will have half an inch of standing water.

Mr. Darby: Let's move on.

SIXTH ORDER OF BUSINESS

Treasurer's Report

A. Consideration of Check Register

Mr. Showe: In your General Fund, we have Checks 53456 through 53476 in the amount of \$289,415.29. In your Capital Projects Fund, we have Check 80 in the amount of \$7,424. For Community Beautification, we have Check 29 in the amount of \$1,483 and May Payroll in the amount of \$1,847 for a grand total of \$300,169.29. I know that's a high amount, but I will point out that \$253,000 of it are transfers from the General Fund to your Reserve Funds. I think everything else is standard. Will and I can answer any questions on those invoices.

Mr. Darby: That's good. I noticed that we have an \$89 charge every month for storage. When did we start it?

Mr. Showe: That's where we stored some of the old Christmas decorations as well as some of our field maintenance items.

Mr. Darby: Where is the storage facility?

Mr. Showe: At Viera Storage across the street.

Mr. Darby: Is there a way we can eliminate some of those items.

Mr. Showe: One of the things that Will and I talked about was how to get rid of some the stuff there. The problem is that we have very limited onsite storage.

Mr. Darby: We have the back gatehouse where we have stored some things.

Mr. Showe: Some items. I think the intent was to try to get rid of some of the stuff we have in the storage unit by moving some stuff over there so we have more room.

On MOTION by Mr. Darby seconded by Mr. Brown with all in favor the Check Register for April 24, 2019 through May 28, 2019 as stated was approved.

B. Balance Sheet and Income Statement

Mr. Showe: Everything is falling in line on your Balance Sheet and Income Statement. We are 97% collected on your assessments through the beginning in April, so we are in great shape. Other than that, we can answer any questions on the financials if there are any.

SEVENTH ORDER OF BUSINESS

Supervisor's Requests

Mr. Showe: One item that Mel wanted to bring up is that he has some concerns about the expense of Baytree. I think he tasked one of his friends who is a Real Estate Agent to compare other communities in the area and look at costs overall, combining different places of homeowners and CDD to give a prospective on what the fees are here versus other neighborhoods. Other than that, that was all he had.

Mr. Darby: Rick?

Mr. Brown: At the last meeting, George was going to look into transponders. Is there any update on that?

Mr. Showe: They are only able to hold, because of the number of cars that go through, several days' worth of reporting. We are trying to see if there is some method by which maybe if we can start recording those now, we can have a sampling over a few months or so of which transponders are being used and maybe eliminate some additional ones.

Mr. Brown: Someone said they could go back a year.

Mr. Showe: We thought they could. They tried, but sometimes that phone line drops out back there and every time they do, it drops their connection to the system and that's really where they are right now. We are trying to see if there are some options, either archives of the data they have now. We are trying to work it a different way.

Mr. Brown: George mentioned that there was a form that homeowners could fill out for a transponder.

Mr. Showe: We used to have a form. That's how we did them initially, but since Will and I have been doing them, we have been doing them on the iPad, which eliminates the error of filling them out or translating it back when we get back to our system. I think the iPad system works very well. Right now, Will or I install them. They get inputted into the iPad and then we put them into the system.

Mr. Brown: When you do it on the iPad, is there an opportunity to ask whether the person requesting the transponder is a homeowner or a lessee? If it's a lessee, then the information is transferred over to Fairway Management so Fairway knows and the BCA knows that it's a lessee as opposed to a homeowner. Secondly, some people are requesting that we have the ability to get transponders on weekends, like on a Saturday. Some of the Board Members said that they would be willing to do that, but we wanted to have a form to fill out for these people so we could eventually track them.

Mr. Showe: We have the old forms that we used and have no problem distributing those. As of right now, I'm not aware of anybody who is requesting a transponder that Will or I couldn't have accommodated already, but if one of the Board Members is willing to do that, we would be more than happy to show you how the process works and what information you need.

Mr. Darby: Jason, what we need to think about, especially when the part-time residents return in the fall or early winter, is a big push on getting residents to use transponders. If we have to make ourselves available on weekends and multiple people have to do it, we could just do a

general blast campaign to say, "Use the transponder to make your life easier." It's going to lighten the load on our security services as well.

Mr. Showe: I can assure you that if somebody calls and says that Monday at 10:00 a.m. is not a good time, Will and I will make every effort to accommodate them. I'm in the area probably four times a month and Will makes special trips out here. We make every effort.

Mr. Darby: I'm not saying that. I'm not being critical. I'm just saying that I think we need to have a renewed effort and send an e-blast to try to get as many people signed up for this as possible.

Mr. Brown: Mel expressed an interest that he would be available and I'm available.

Mr. Darby: I'm available.

Mr. Viasalyers: One thing that I've been talking to Jason about is switching one of the days during the month to a later window to allow residents who work a chance and an opportunity to come as well.

Mr. Darby: That's a good idea.

Mr. Brown: I just saw this as another opportunity to work with the BCA to identify those people who were leasing as opposed to owning.

Mr. Showe: What we can do is when somebody comes and their car isn't registered here, we require them to either bring proof that they bought the home with their closing or leasing documents. We can send an e-blast and see what information they can provide.

Mr. Darby: Sandy?

Ms. Schoonmaker: I think what Jerry is trying to say is that you should be at the front gate on Saturday with transponders and you do it at different times. People just don't bother calling Jason and that's the problem.

Ms. Witcher: We could have someone selling them at the pavilion, in conjunction with an event.

Mr. Brown: Art was also talking about doing a newsletter so I figured we could get people to volunteer on Saturdays so it all ties together.

Mr. Showe: We could do that.

Mr. Brown: Could we put a bigger sign out in front of the front guardhouse that says, "Please be prepared to show a Photo ID?"

Mr. Showe: Yes.

Mr. Brown: The one we have is very small. I've had people say, "Well I didn't know I had to show an ID."

Mr. Viasalyers: The current one is 12x18. Maybe we could get a 24x36 sign. I will bring a template. Do you want me to work with one of the Supervisors to approve it?

Mr. Showe: I think Jerry handles security. Why don't you get a proof and then we will send it to Jerry for approval?

Mr. Breitner: While you are doing that, you have a stop sign with no white line by the gatehouse. If you had a white line at the stop sign, it would indicate that people should stop and then proceed through the gate. That would stop people from rushing up to the gate and causing accidents.

Mr. Darby: Perhaps we can include that with the striping.

Ms. Schoonmaker: One gate bar is green all the time.

Mr. Showe: We called that in for repair.

Mr. Darby: Rich, do you have anything else?

Mr. Brown: That's it.

Mr. Darby: I have a couple of items. There are still excess funds showing in the Pavilion Fund that's going to go to the BCA. Would you handle that please?

Mr. Showe: Yes.

Mr. Darby: We don't know if Bella's liens have been satisfied.

Mr. Showe: I have not heard a response, but I have also had no further contact with them.

Mr. Pawelczyk: We are waiting for a Release of Lien.

Mr. Showe: We received lien notification from the vendors, but we haven't had anything else. No one requested anything else. Bella said that they were going to take care of them all.

Mr. Darby: I just want to be free and clear of all these liens.

Mr. Showe: I will follow up with them one more time and copy Mike.

Mr. Darby: We had a workshop on a Strategic Plan and we identified strengths, weaknesses, opportunities and threats, but I don't know that we actually put a plan together. In fact, I know we didn't, but we certainly identified many opportunities. In the fall, I would like to schedule another workshop to get closure. So, please place this item on the agenda following the August meeting.

Mr. Showe: So the October meeting?

Mr. Darby: Sure.

Mr. Showe: Do you want to put on the August meeting agenda to just select a date?

Mr. Darby: That's fine.

Mr. Showe: What we can do is at your August meeting, we will set next year's budget or the entire meeting schedule so you can set it at that time.

Mr. Brown: I thought George was going to send us a summary.

Mr. Showe: Let me find out.

Mr. Darby: That's all I have. Richard?

Mr. Bosseler: I'm good.

Mr. Darby: Carolyn?

Ms. Witcher: I'm done.

EIGHTH ORDER OF BUSINESS

Public Comment Period

Mr. Showe: Please state your name and address for the record.

Mr. Sherbin: At the end of Bradwick and Windsor, on the east end, we have a road going along a pond. Twelve homeowners complained about the fact that the area across the way, which is owned by us, has not been maintained. Recently, surveyors were out there. When I spoke to Mel Mills on his subject, he said we are not doing anything to those 12 people that are complaining. So why did we have the surveyors out there and why did we pay for it if we are not going to do anything?

Ms. Witcher: I was with them. We went out there to do a survey. They were also checking on the storm damage from the last hurricane that never got cleaned up. We are cleaning it up on the other side. We voted at the last Board Meeting that we are not replanting anything out there.

Mr. Sherbin: Obviously they weren't there and didn't know about it, but they are still upset that nothing is being done.

Mr. Showe: The Board did the survey with the intention of discovering how much property we own. They did get some landscaping quotes to do the work. What they determined is that they don't want to move forward with any of that landscaping. We did the due diligence of determining the property line first so we knew what we had to work with, obtained the landscape

plan and then the Board decided not to proceed. Are there any other audience comments?
Hearing none,

NINTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Darby seconded by Mr. Bosseler with all in favor the meeting was adjourned.
--

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

SECTION A

**BAYTREE COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2018**

**BAYTREE COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Baytree Community Development District
Brevard County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Baytree Community Development District, Brevard County, Florida ("District") as of and for the fiscal year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2018, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 14, 2019, 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 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.

Report on Other Legal and Regulatory Requirements

We have also issued our report dated June 14, 2019, on our consideration of the District's compliance with the requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

June 14, 2019

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Baytree Community Development District, Brevard County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2018. 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 most recent fiscal year resulting in a net position balance of \$6,500,933.
- The change in the District's total net position in comparison with the prior fiscal year was \$123,718, an increase. 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, 2018, the District's governmental funds reported combined ending fund balances of \$448,080, an increase of \$144,463 in comparison with the prior fiscal year. The total fund balance is committed for capital projects, non-spendable for prepaid items, 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.

The government-wide financial statements include all governmental activities that are principally supported by special assessment revenues. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance functions.

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. The District has one fund category: governmental 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 balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains two 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 and capital projects fund, both of which are considered major funds.

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.

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.

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

NET POSITION SEPTEMBER 30,		
	2018	2017
Current and other assets	\$ 471,267	\$ 330,759
Capital assets, net of depreciation	6,052,853	6,073,598
Total assets	6,524,120	6,404,357
Current liabilities	23,187	27,142
Total liabilities	23,187	27,142
Net position		
Investment in capital assets	6,052,853	6,073,598
Unrestricted	448,080	303,617
Total net position	\$ 6,500,933	\$ 6,377,215

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure). 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.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

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

CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		
	2018	2017
Revenues:		
Program revenues		
Charges for services	\$ 837,200	\$ 727,916
General revenues	4,885	34,982
Total revenues	842,085	762,898
Expenses:		
General government	146,408	163,619
Maintenance and operations	571,959	787,050
Total expenses	718,367	950,669
Change in net position	123,718	(187,771)
Net position - beginning	6,377,215	6,564,986
Net position - ending	\$ 6,500,933	\$ 6,377,215

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2018 was \$718,367. The majority of the costs of the District's activities were paid by program revenues. As in the prior fiscal year, program revenues are comprised primarily of assessments. The majority of the decrease in expenses is the result of a decrease in maintenance and repairs occurring in the current year.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2018 was amended to increase revenues by \$1,988 and increase appropriations by \$93,478. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2018.

CAPITAL ASSETS

At September 30, 2018, the District had \$7,604,464 invested in capital assets for its governmental activities. In the government-wide financial statements, \$1,551,611 of depreciation has been taken resulting in a net book value of \$6,052,853. 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

The District anticipates a continuation of certain infrastructure maintenance projects for the subsequent fiscal year.

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 Baytree Community Development District's Finance Department at 135 West Central Boulevard, Suite 320, Orlando, FL, 32801.

**BAYTREE COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2018**

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 450,194
Investments	1,026
Prepaid items	20,047
Capital assets:	
Nondepreciable	5,513,671
Depreciable, net	<u>539,182</u>
Total assets	<u>6,524,120</u>
 LIABILITIES	
Accounts payable	<u>23,187</u>
Total liabilities	<u>23,187</u>
 NET POSITION	
Investment in capital assets	6,052,853
Unrestricted	<u>448,080</u>
Total net position	<u><u>\$ 6,500,933</u></u>

See notes to the financial statements

**BAYTREE COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

<u>Functions/Programs</u>	Expenses	Program Revenues Charges for Services	Net (Expense) Revenue and Changes in Net Position Governmental Activities
Primary government:			
Governmental activities:			
General government	\$ 146,408	\$ 146,408	\$ -
Maintenance and operations	571,959	690,792	118,833
Total governmental activities	<u>718,367</u>	<u>837,200</u>	<u>118,833</u>
General revenues:			
Unrestricted investment earnings			106
Miscellaneous			4,779
Total general revenues			<u>4,885</u>
Change in net position			123,718
Net position - beginning			6,377,215
Net position - ending			<u><u>\$ 6,500,933</u></u>

See notes to the financial statements

**BAYTREE COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2018**

	Major Funds		Total
	General	Capital Projects	Governmental Funds
ASSETS			
Cash	\$ 98,389	\$ 351,805	\$ 450,194
Investments	1,026	-	1,026
Prepaid items	20,047	-	20,047
Total assets	<u>\$ 119,462</u>	<u>\$ 351,805</u>	<u>\$ 471,267</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 23,187	\$ -	\$ 23,187
Total liabilities	<u>23,187</u>	<u>-</u>	<u>23,187</u>
Fund balances:			
Nonspendable:			
Prepaid items	20,047	-	20,047
Committed for:			
Capital projects	-	351,805	351,805
Unassigned	76,228	-	76,228
Total fund balances	<u>96,275</u>	<u>351,805</u>	<u>448,080</u>
Total liabilities and fund balances	<u>\$ 119,462</u>	<u>\$ 351,805</u>	<u>\$ 471,267</u>

See notes to the financial statements

**BAYTREE COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA
RECONCILIATION OF BALANCE SHEET – GOVERNMENTAL FUNDS
TO STATEMENT OF NET POSITION
SEPTEMBER 30, 2018**

Fund balance - governmental funds \$ 448,080

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 accumulated depreciation, in the assets of the government as a whole.

Cost of capital assets	7,604,464	
Accumulated depreciation	(1,551,611)	6,052,853
Net position of governmental activities		\$ 6,500,933

See notes to the financial statements

**BAYTREE COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

	Major Funds		Total Governmental Funds
	General	Capital Projects	
REVENUES			
Assessments	\$ 698,512	\$ -	\$ 698,512
Interest	7	99	106
HOA cost sharing	30,688	108,000	138,688
Miscellaneous	4,779	-	4,779
Total revenues	733,986	108,099	842,085
EXPENDITURES			
Current:			
General government	146,258	150	146,408
Maintenance and operations	475,696	28,430	504,126
Capital outlay	-	47,088	47,088
Total expenditures	621,954	75,668	697,622
Excess (deficiency) of revenues over (under) expenditures	112,032	32,431	144,463
OTHER FINANCING SOURCES (USES)			
Interfund transfers in (out)	(94,400)	94,400	-
Total other financing sources (uses)	(94,400)	94,400	-
Net change in fund balances	17,632	126,831	144,463
Fund balances - beginning	78,643	224,974	303,617
Fund balances - ending	\$ 96,275	\$ 351,805	\$ 448,080

See notes to the financial statement

**BAYTREE COMMUNITY DEVELOPMENT DISTRICT
BREVARD 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, 2018**

Net change in fund balances - total governmental funds	\$ 144,463
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures; however, the cost of those assets is eliminated in the statement of activities and capitalized in the statement of net position.	47,088
Depreciation on capital assets is not recognized in the governmental fund financial statements but is reported as an expense in the statement of activities.	<u>(67,833)</u>
Change in net position of governmental activities	<u><u>\$ 123,718</u></u>

See notes to the financial statements

**BAYTREE COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Baytree Community Development District ("District") was created on June 24, 1992 pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes, by Brevard County Ordinance 92-11. 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 encompasses approximately 473 acres.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by registered voters, as provided by F. S. Chapter 190.006. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the final 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 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 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 benefited property within the District. Operating and maintenance assessments are based upon the adopted budget and levied annually at a public hearing of the District. Debt service assessments are levied when Bonds are issued and assessed and collected on an annual basis. The District may collect assessments directly or utilize the uniform method of collection under Florida Statutes. Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are mailed by the County Tax Collector on November 1 and due on or before March 31 of each year. Property owners may prepay a portion or all of the debt service assessments on their property subject to various provisions in the Bond documents.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. 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.

Capital Projects Fund

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure and for renewal and replacement within the District.

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 (interest and non-interest bearing).

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.

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.

Inventories and Prepaid Items

Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

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, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government 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 estimated fair market 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>
Infrastructure	30
Equipment	5-10

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Capital Assets (Continued)

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.

Unearned Revenue

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

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.

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.

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 established by the Board of Supervisors 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 – INTERFUND TRANSFERS

Interfund transfers for the fiscal year ended September 30, 2018 were as follows:

Fund	Transfers in	Transfers out
General	\$ -	\$ 94,400
Capital projects	94,400	-
Total	<u>\$ 94,400</u>	<u>\$ 94,400</u>

Transfers are used to move revenues from the fund where collection occurs to the fund where funds have been reallocated for use. In the case of the District, transfers from the general fund to the capital projects fund were made to fund the capital projects fund and were approved in the budget and the Board.

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2018 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Land	\$ 563,606	\$ -	\$ -	\$ 563,606
Infrastructure under construction	-	47,088	-	47,088
Land improvements	4,902,977	-	-	4,902,977
Total capital assets, not being depreciated	<u>5,466,583</u>	<u>47,088</u>	<u>-</u>	<u>5,513,671</u>
Capital assets, being depreciated				
Infrastructure - roads, drainage and other	2,021,266	-	-	2,021,266
Equipment - playground and security	69,527	-	-	69,527
Total capital assets, being depreciated	<u>2,090,793</u>	<u>-</u>	<u>-</u>	<u>2,090,793</u>
Less accumulated depreciation for:				
Infrastructure - roads, drainage and other	1,414,708	67,376	-	1,482,084
Equipment - playground and security	69,070	457	-	69,527
Total accumulated depreciation	<u>1,483,778</u>	<u>67,833</u>	<u>-</u>	<u>1,551,611</u>
Total capital assets, being depreciated, net	<u>607,015</u>	<u>(67,833)</u>	<u>-</u>	<u>539,182</u>
Governmental activities capital assets, net	<u>\$ 6,073,598</u>	<u>\$ (20,745)</u>	<u>\$ -</u>	<u>\$ 6,052,853</u>

Depreciation expense is charged to maintenance and operations.

NOTE 7 – LONG TERM LIABILITIES

Line of Credit

In September, 2009, the District secured a revolving line of credit with Regions Bank ("Lender"), not to exceed \$100,000, at an interest rate of prime plus 1.0% (but never less than 4.75% per annum). The District will pay the interest on the loan in monthly installments and the principal amount on demand. The Note was issued to finance authorized District expenses or improvements. The District has renewed the line of credit multiple times, and it now has no maturity date. As of September 30, 2018, the line of credit has not been utilized by the District.

NOTE 8 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management advisory services, which include financial and accounting 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 9 – 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. There were no settled claims during the past three years.

NOTE 10 – HOMEOWNERS' ASSOCIATION AGREEMENT

In a prior year, the District established a maintenance cost sharing agreement with the Isles of Baytree Homeowners' Association ("Association"). During the fiscal year ended September 30, 2008, the agreement was amended to include certain road resurfacing, gate house and lighting costs and adjusted the number of lots used in calculating certain contribution amounts. Under the terms of the agreement, the District will be reimbursed for certain shared costs. The reimbursements are recorded as revenue by the District. Revenue for the fiscal year ended September 30, 2018 was \$30,688.

In addition, the Association has also agreed to fund certain costs related to the construction of a pavilion and related improvements. In accordance with that agreement, the District received \$108,000 from the Association in the current fiscal year.

**BAYTREE COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final	Amounts	
REVENUES				
Assessments	\$ 695,968	\$ 695,968	\$ 698,512	\$ 2,544
Interest	-	2	7	5
HOA cost sharing	29,502	30,688	30,688	-
Miscellaneous	4,000	4,800	4,779	(21)
Total revenues	729,470	731,458	733,986	2,528
EXPENDITURES				
Current:				
General government	139,589	156,233	146,258	9,975
Maintenance and operations	454,761	531,595	475,696	55,899
Total expenditures	594,350	687,828	621,954	65,874
Excess (deficiency) of revenues over (under) expenditures	135,120	43,630	112,032	68,402
OTHER FINANCING SOURCES (USES)				
Interfund transfers in/out	(135,120)	(94,400)	(94,400)	-
Carryforward surplus	-	50,770	-	(50,770)
Total other financing sources (uses)	(135,120)	(43,630)	(94,400)	(50,770)
Net change in fund balance	\$ -	\$ -	17,632	\$ 17,632
Fund balance - beginning			78,643	
Fund balance - ending			\$ 96,275	

See notes to required supplementary information

**BAYTREE COMMUNITY DEVELOPMENT DISTRICT
BREVARD COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

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

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2018 was amended to increase revenues by \$1,988 and increase appropriations by \$93,478. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2018.



**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
Baytree Community Development District
Brevard 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 and each major fund of Baytree Community Development District, Brevard County, Florida ("District") as of and for the fiscal year ended September 30, 2018, 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 14, 2019.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

June 14, 2019



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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
Baytree Community Development District
Brevard County, Florida

We have examined Baytree Community Development District, Brevard 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, 2018. 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, 2018.

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 Baytree Community Development District, Brevard County, Florida, Florida and is not intended to be and should not be used by anyone other than these specified parties.

June 14, 2019



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

To the Board of Supervisors
Baytree Community Development District
Brevard County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Baytree Community Development District Brevard County, Florida ("District") as of and for the fiscal year ended September 30, 2018, and have issued our report thereon dated June 14, 2019.

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 14, 2019, 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 Baytree Community Development District, Brevard County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Baytree Community Development District, Brevard 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.

June 14, 2019

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

2017-01: Budget

Current Status: Recommendation has been implemented

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, 2017, except as noted above.

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, 2018.

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, 2018.

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, 2018. 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.

SECTION B

SECTION 1

RESOLUTION 2019-04

THE ANNUAL APPROPRIATION RESOLUTION OF THE BAYTREE COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2019, AND ENDING SEPTEMBER 30, 2020.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June 2019, submitted to the Board of Supervisors (the "Board") a proposed budget for the next ensuing budget year along with an explanatory and complete financial plan for each fund of the Baytree Community Development 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 annual budget (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 **August 7, 2019**, as the date for 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, Section 190.008(2)(a), Florida Statutes, requires that, prior to October 1, of each year, the District 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 BAYTREE COMMUNITY DEVELOPMENT DISTRICT;

Section 1. Budget

- a. That the Board of Supervisors has reviewed the District Manager's Proposed Budget, a copy of which is on file with the office of the

District Treasurer and the office of the Recording Secretary, and hereby approves certain amendments thereto, as shown in Section 2 below.

- b. That the District Manager's Proposed Budget, 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 for Fiscal Year 2019 and/or revised projections for Fiscal Year 2020.
- c. That the adopted budget, as amended, shall be maintained in the office of the District Treasurer and the District Recording Secretary and identified as "The Budget for Baytree Community Development District for the Fiscal Year Ending September 30, 2020", as adopted by the Board of Supervisors on **August 7, 2019**.

Section 2. Appropriations

There is hereby appropriated out of the revenues of the Baytree Community Development District, for the fiscal year beginning October 1, 2019, and ending September 30, 2020, the sum of \$ 901,725 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	\$ <u>901,725</u>
TOTAL ALL FUNDS	\$ <u>901,725</u>

Section 3. Supplemental Appropriations

The Board may authorize by resolution, supplemental appropriations or revenue changes for any lawful purpose from funds on hand or estimated to be received within the fiscal year as follows:

- a. Board may authorize a transfer of the unexpended balance or portion thereof of any appropriation item.
- b. Board may authorize an appropriation from the unappropriated balance of any fund.
- c. Board may increase any revenue or income budget amount to reflect receipt of any additional unbudgeted monies and make the

corresponding change to appropriations or the unappropriated balance.

The District Manager and Treasurer shall have the power within a given fund to authorize the transfer of any unexpected balance of any appropriation item or any portion thereof, provided that notification is made to the CDD Board Member responsible for the Budget within 7 days of the transfer, and such transfers do not exceed Ten Thousand (\$10,000) Dollars or have the effect of causing more than 10% of the total appropriation of a given program or project to be transferred previously approved transfers included. Such transfer shall not have the effect of causing a more than \$10,000 or 10% increase, previously approved transfers included, to the original budget appropriation for the receiving program. Transfers within a program or project may be approved by the Board of Supervisors. The District Manager or Treasurer must establish administrative procedures which require information on the request forms proving that such transfer requests comply with this section.

Introduced, considered favorably, and adopted this 7th day of August, 2019.

ATTEST:

**BOARD OF SUPERVISORS OF
THE BAYTREE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/ Assistant Secretary

By: _____

Its: _____

Baytree

Community Development District



Proposed Budget

FY 2020

Presented by:



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Baytree
Community Development District
Proposed Budget FY 2020
General Fund

Description	Adopted Budget FY2019	Actual thru 06/30/19	Projected Next 3 Months	Total Projected 09/30/19	Proposed Budget FY 2020
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Revenues

Maintenance Assessments	\$853,142	\$857,054	\$0	\$857,054	\$853,142
Interest Income	\$0	\$2	\$1	\$3	\$0
Miscellaneous Income (IOB Cost Share Agreement)	\$34,297	\$17,054	\$17,148	\$34,202	\$40,583
Miscellaneous Income	\$4,000	\$6,925	\$500	\$7,425	\$8,000
Transfer In	\$0	\$0	\$50,000	\$50,000	\$0
Total Revenues	\$891,439	\$881,035	\$67,649	\$948,684	\$901,726

Expenditures

Administrative

Supervisor Fees	\$8,000	\$6,000	\$3,000	\$9,000	\$8,000
FICA Expense	\$612	\$459	\$230	\$689	\$612
Engineering	\$25,000	\$47,833	\$30,000	\$77,833	\$25,000
Assessment Administration	\$6,420	\$7,500	\$0	\$7,500	\$7,500
Attorney Fees	\$17,750	\$17,078	\$6,000	\$23,078	\$17,750
Annual Audit	\$3,400	\$3,400	\$0	\$3,400	\$3,400
Management Fees	\$40,938	\$30,704	\$10,235	\$40,938	\$40,938
Information Technology	\$1,600	\$1,200	\$400	\$1,600	\$5,300
Telephone	\$150	\$0	\$10	\$10	\$150
Postage	\$1,500	\$1,079	\$60	\$1,139	\$1,500
Insurance	\$13,805	\$13,010	\$0	\$13,010	\$13,970
Tax Collector Fee	\$13,980	\$13,964	\$0	\$13,964	\$13,980
Printing & Binding	\$1,700	\$764	\$200	\$964	\$1,700
Legal Advertising	\$1,200	\$377	\$500	\$877	\$1,200
Other Current Charges	\$1,700	\$3,240	\$180	\$3,420	\$1,700
Office Supplies	\$200	\$152	\$42	\$194	\$200
Property Taxes	\$250	\$242	\$0	\$242	\$250
Property Appraiser	\$234	\$234	\$0	\$234	\$234
Dues, Licenses & Subscriptions	\$175	\$175	\$0	\$175	\$175
Administrative Expenses	\$138,614	\$147,411	\$50,856	\$198,267	\$143,559

Baytree
Community Development District
Proposed Budget FY 2020
General Fund

Description	Adopted Budget FY2019	Actual thru 06/30/19	Projected Next 3 Months	Total Projected 09/30/19	Proposed Budget FY 2020
<u>Operation and Maintenance</u>					
Security Contract	\$143,687	\$104,797	\$33,000	\$137,797	\$172,306
Security - Speed Control	\$10,000	\$3,075	\$0	\$3,075	\$5,000
Gate Maintenance Contract	\$1,200	\$1,100	\$0	\$1,100	\$1,200
Maintenance - Gatehouse	\$12,000	\$7,150	\$4,000	\$11,150	\$12,000
Telephone/Internet - Gatehouse/Pool	\$6,420	\$7,058	\$2,610	\$9,668	\$11,000
Transponders	\$4,500	\$1,233	\$3,267	\$4,500	\$4,500
Field Management Fees	\$27,849	\$20,887	\$6,962	\$27,849	\$27,849
Electric	\$55,000	\$35,966	\$12,900	\$48,866	\$55,000
Water & Sewer	\$10,460	\$5,518	\$2,100	\$7,618	\$10,460
Gas	\$7,800	\$6,294	\$500	\$6,794	\$7,800
Maintenance - Lakes	\$36,600	\$25,506	\$7,939	\$33,445	\$32,600
Maintenance - Landscape Contract	\$90,000	\$68,256	\$21,744	\$90,000	\$94,536
Maintenance - Additional Landscape	\$19,000	\$21,440	\$0	\$21,440	\$15,000
Maintenance - Pool	\$17,000	\$13,848	\$4,000	\$17,848	\$17,000
Maintenance - Irrigation	\$6,000	\$10,239	\$995	\$11,234	\$11,000
Maintenance - Lighting	\$9,000	\$17,635	\$2,500	\$20,135	\$15,000
Maintenance - Monuments	\$6,000	\$3,005	\$0	\$3,005	\$6,000
Maintenance - Fountain	\$0	\$350	\$175	\$525	\$700
Maintenance - Other Field (R&M General)	\$4,000	\$7,404	\$200	\$7,604	\$6,000
Maintenance - Playground/Pavillion	\$2,000	\$0	\$0	\$0	\$0
Maintenance - Tennis Court Area	\$1,000	\$702	\$0	\$702	\$0
Maintenance - Recreation	\$0	\$0	\$0	\$0	\$15,000
Holiday Landscape Lighting	\$4,000	\$6,853	\$0	\$6,853	\$10,000
Operating Supplies	\$750	\$0	\$0	\$0	\$750
Sidewalk/Curb Cleaning	\$11,000	\$9,700	\$1,000	\$10,700	\$11,000
Miscellaneous	\$1,000	\$185	\$100	\$285	\$1,000
O&M Expenses	\$486,266	\$378,201	\$103,992	\$482,193	\$542,701
<u>Reserves</u>					
Transfer Out - Capital Projects- Paving - Baytree	\$66,466	\$66,466	\$0	\$66,466	\$71,783
Transfer Out - Capital Projects - Paving - IOB Funds	\$21,716	\$21,716	\$0	\$21,716	\$23,453
Transfer Out - Capital Projects - Reserves	\$120,454	\$120,454	\$0	\$120,454	\$49,886
Transfer Out - Community Beautification Fund	\$45,265	\$45,265	\$0	\$45,265	\$45,265
Transfer Out - Rebalance First Quarter Operating	\$12,659	\$0	\$0	\$0	\$25,078
Reserves	\$266,559	\$253,901	\$0	\$253,901	\$215,465
Total Expenses	\$891,439	\$779,513	\$154,848	\$934,361	\$901,725
Excess Revenues/(Expenditures)	\$0	\$101,522	(\$87,199)	\$14,323	(\$0)

Baytree
Community Development District
FISCAL YEAR 2020

REVENUES:

Maintenance Assessments

The District will levy a non-ad valorem assessment on all taxable property within the Baytree Community Development District in order to pay for operating & maintenance expenditures for the fiscal year.

Interest Income

Represents estimated interest earnings from cash balances in the District's operating account with Wells Fargo and investments through US Bank.

Miscellaneous Income (IOB Cost Share Agreement)

Represents estimated earnings from Isles of Baytree.

Miscellaneous Income

Represents estimated earnings from the sale of security gate transponders, pool access cards and tennis court instructor fees.

EXPENDITURES

Administrative:

Supervisor Fees

Chapter 190 of the Florida Statutes allows for a member of the Board of Supervisors to be compensated \$200 per meeting. This amount for the fiscal year is based upon 5 Supervisors attending 8 monthly meetings.

FICA Expense

Represents the Employer's share of Social Security and Medicare taxes withheld from Board of Supervisors checks.

Engineering

The District currently has a contract with Adkins Engineering to provide engineering service to the District. The contract includes preparation for board meetings, contract specifications, bidding, etc.

Assessment Administration

Expenses related to administering the annual assessments on the tax roll with the Brevard County Tax Collector.

Attorney Fees

The District currently has a contract with Billing, Cochran, Lyles, Mauro & Ramsey, P.A. to provide legal counsel services. This contract includes preparation for board meetings, review of contracts, review of agreements and resolutions and other research as directed by the Board of Supervisors and the District Manager.

Baytree

Community Development District

FISCAL YEAR 2020

Annual Audit

The District is required by Florida Statutes to arrange for an Independent audit of its financial records on an annual basis. The budget is based on the current rate for the annual audit.

Management Fees

The District has contracted with Governmental Management Services-Central Florida, LLC to provide Management, Accounting and Recording Secretary Services for the District. The services include, but not limited to, recording and transcription of board meetings, administrative services, budget preparation, all financial reporting, annual audits, etc.

Information Technology

The District incurs costs related to the District's accounting and information systems, District's website creation and maintenance, electronic compliance with Florida Statutes and other electronic data requirements.

Telephone

Telephone and fax machine.

Postage

The District incurs charges for mailing Board meeting agenda packages, overnight deliveries, checks for vendors and other required correspondence.

Insurance

The District's general liability, public official's liability and property insurance coverage is provided by the Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to government agencies.

Tax Collector Fee

Represents charges from Brevard County Tax Collector's office for administration of the tax collection process.

Printing & Binding

The District incurs charges for printing and binding agenda packages and printing computerized checks, correspondence, stationery, envelopes, photocopies and other printed material.

Legal Advertising

The District does most of its legal advertising in the Florida Today. Publication amount is based on prior years cost for advertising regular meetings, special meetings, public hearings, etc.

Other Current Charges

Bank charges and any other miscellaneous expenses incurred during the year.

Office Supplies

The District incurs charges for supplies that need to be purchased during the fiscal year, including copier and printer toner cartridges, paper, file folders, binders, pens, paper clips, and other such office supplies.

Property Taxes

Represents the estimated non-ad valorem assessment from Brevard County that will be charged to the District.

Baytree
Community Development District
FISCAL YEAR 2020

Property Appraiser

Represents the Brevard County Property Appraiser fee to cover the cost of processing and distributing of non-ad valorem assessment information.

Dues, License & Subscriptions

The District is required to pay an annual fee to the Department of Economic Opportunity for \$175.

Operation and Maintenance:

Security Contract

The District currently has a contract with DSI Security Services to provide security service for the District.

DESCRIPTION	ANNUAL AMOUNT
REGULAR HOURS: CONTRACT COST OF \$19.43 PER HOUR FOR 356 DAYS	\$166,010
HOLIDAY HOURS: CONTRACT COST OF \$29.15 PER HOUR FOR 9 DAYS	\$6,296
	<u>\$172,306</u>

Security – Speed Control

The District utilizes police officers from the Brevard County Sheriff's Office to patrol the area and mitigate speeding issues within the District.

DESCRIPTION	WEEKLY AMOUNT	ANNUAL AMOUNT
POLICE PATROL (2 PATROLS PER WEEK @ \$99 PER PATROL)	\$192	\$10,000
		<u>\$10,000</u>

Gate Maintenance Contract

Represents annual contract amount from for maintenance of the automated gate entrance systems. The District currently has a contract with Access Control Technologies.

Maintenance - Gatehouse

Represents maintenance contract for gates, and any other maintenance cost the District may incur at the security gate house, i.e. plumbing, gate repairs, etc.

Baytree

Community Development District

FISCAL YEAR 2020

Telephone/Internet - Gatehouse/Pool

The District has a telephone at the front entrance for the security staff to make local calls. Additionally, the District has a phone line at the front and rear entrance for the automated gate access system, and an IP line at the front gate for the access system and the line for the emergency phone at the pool. The amount is based on projected monthly charges from AT&T.

	DESCRIPTION	MONTHLY AMOUNT	ANNUAL AMOUNT
131679593	201 BAYTREE DR FRONT GATE (Internet)	\$53	\$636
321 254-0017 857 3148	201 BAYTREE DR FRONT GATE	\$373	\$4,478
321 751-1034 001 3145	630 BAYTREE DR BACK GATE	\$100	\$1,200
321 751-0214 454 3143	8207 NATIONAL DR POOL AREA	\$105	\$1,260
287673584	630 BAYTREE DR BACK GATE (Internet)	\$60	\$720
287274865147	TABLETS	\$57	\$685
292703718	801 NATIONAL DRIVE	\$118	\$1,416
	CONTINGENCY		\$605
			<u>\$11,000</u>

Transponders

Accounts for costs associated with purchasing new transponders to replace those purchased by residents.

Field Management Fees

The District has contracted with Governmental Management Services-Central Florida, LLC to provide on-site field management of contracts for the District services such as landscape and lake maintenance. Services to include weekly onsite inspections, meetings with contractors and monitoring of utility accounts.

	DESCRIPTION	WEEKLY AMOUNT	ANNUAL AMOUNT
	FIELD MANAGEMENT FEES (GMS)	\$2,321	\$27,849
			<u>\$27,849</u>

Baytree

Community Development District

FISCAL YEAR 2020

Electric

Represents costs for electric for projects such as streetlights, signs, electric for well pumps, guardhouse, entrance features, fountain and pool house. Florida Power & Light provides this service.

	DESCRIPTION	MONTHLY AMOUNT	ANNUAL AMOUNT
00533-81406	8002 BRADWICK WAY # WALL	\$14	\$165
02781-39043	8207 NATIONAL DR # POOL HSE	\$542	\$6,500
04080-73153	609 BAYTREE DR # WALL	\$17	\$200
04396-25492	8205 NATIONAL DR # COURTS	\$50	\$600
09459-03086	8147 OLD TRAMWAY DR # ENTRANCE	\$20	\$240
11105-10375	7948 DAVENTRY DR # WALL	\$12	\$140
14771-79517	345 BAYTREE DR # PUMP	\$100	\$1,200
15604-14425	8005 KINGSWOOD WAY # FOUNTAIN	\$342	\$4,100
36008-52200	602 BAYTREE DR # SIGN	\$20	\$240
46619-40025	8253 OLD TRAMWAY DR # ENT SIGN	\$29	\$350
47131-19107	1409 SOUTHPOINTE CT# ENT SIGN	\$15	\$175
67950-66148	7951 DAVENTRY DR # PUMP STREET	\$65	\$780
724916-0156	7942 KINGSWOOD WAY #LIGHTS	\$36	\$432
73679-10572	201 BAYTREE DR # GRD HSE	\$125	\$1,500
83711-46575	8005 KINGSWOOD WAY # STREET LIGHTS	\$2,760	\$33,120
86596-45173	8005 KINGSWOOD WAY # PUMP	\$167	\$2,000
88573-27285	687 DEERHURST DR # PUMP	\$150	\$1,800
91260-64568	8128 OLD TRAMWAY DR # SIGN	\$12	\$140
99142-26460	8005 KINGSWOOD WAY# GATE	\$17	\$200
	Contingency		\$1,118
			\$55,000

Water & Sewer

Represents cost for water & sewer for expenses associated with the front guardhouse and community pool. City of Cocoa Utilities provides this utility service.

	DESCRIPTION	MONTHLY AMOUNT	ANNUAL AMOUNT
121573-112400	201 BAYTREE DR #GUARDHOUSE	\$50	\$600
167895-118058	8207 NATIONAL DR #POOL	\$800	\$9,600
	CONTINGENCY		\$260
			\$10,460

Gas

Represents cost of gas required for heating the community pool. Florida City Gas provides this utility service.

	DESCRIPTION	MONTHLY AMOUNT	ANNUAL AMOUNT
2932702542	8205 NATIONAL DR POOL HEATER	\$600	\$7,200
	CONTINGENCY		\$600
			\$7,800

Baytree Community Development District FISCAL YEAR 2020

Maintenance - Lakes

The District currently has a contract with ECOR to maintain its 66.46 acres of lakes. Additional funds are allocated for the installation of grass carp and unanticipated lake maintenance.

DESCRIPTION	MONTHLY AMOUNT	ANNUAL AMOUNT
LAKE MAINTENANCE	\$2,413	\$28,956
NATURAL AREAS MANAGEMENT: CONTRACT COST OF \$350 BI-MONTHLY		\$2,100
CONTINGENCY		\$1,544
		<u>\$32,600</u>

Maintenance - Landscape Contract

The District currently has a contract with Tropic Care, Inc. to maintain its 352,000 Square Feet of Landscaping.

DESCRIPTION	MONTHLY AMOUNT	ANNUAL AMOUNT
LANDSCAPE MAINTENANCE	\$7,500	\$90,000
		<u>\$90,000</u>

Maintenance - Additional Landscape

Funding for trimming, replacement of trees/plants, and other routine landscape maintenance not covered under the landscape vendor contract.

Maintenance - Pool

The District has constructed a community swimming pool, which requires maintenance service five times per week.

DESCRIPTION	MONTHLY AMOUNT	ANNUAL AMOUNT
VENDOR: BEACH POOLS		
POOL MAINTENANCE		
SEPTEMBER THRU MAY - 3 DAYS/WEEK	\$625	\$5,625
JUNE THRU AUGUST - 5 DAYS/WEEK	\$800	\$2,400
CONTINGENCY - POOL REPAIRS		\$2,803
VENDOR: COVERALL OF ORLANDO		
JANITORIAL SERVICES	\$431	\$5,172
SUPPLIES		\$1,000
		<u>\$17,000</u>

Maintenance - Irrigation

Represents estimated cost for repairing irrigation line breaks, replacement of sprinklers, etc.

Maintenance - Lighting

Estimated cost for routine/replacement of fixtures.

Baytree
Community Development District
FISCAL YEAR 2020

Maintenance - Monuments

Estimated cost to pressure clean and paint monuments.

Maintenance - Fountain

The cost of providing preventative maintenance to the District fountains. The cost of service is \$175 per quarter.

Maintenance - Other Field

Miscellaneous costs related to additional pond work, cleaning storm drains, etc

Maintenance – Recreation

Estimated cost for routine maintenance for the District's recreational areas, such as paint, mulch, or repairs to playground area and nets, facility repair, or minor improvements to tennis court area.

Holiday Landscape Lighting

Estimated cost for installation of holiday lights and décor as well as supplies.

Operating Supplies

Purchase of supplies for the District's pool, gatehouse, etc.

Sidewalk/Curb Cleaning

Estimated cost for pressure washing the District-owned sidewalks throughout the community.

Miscellaneous

Any other miscellaneous expenses incurred during the year.

Reserves:

Transfer Out - Capital Projects - Paving - Baytree/IOB

The District has established a Pavement Management Fund in order to pay for resurfacing of roadways.

Transfer Out - Capital Projects - Reserves

Renewal and replacement costs such as replacement cost of the sidewalks, drainage repair, playground equipment, etc. See attached Capital Improvement Program Chart.

Transfer Out - Community Beautification Fund

Represents the assessments dedicated to the Community Beautification Fund.

Baytree
Community Development District
Proposed Budget FY 2020
Capital Projects Reserve

Description	Adopted Budget FY2019	Actual thru 06/30/19	Projected Next 3 Months	Total Projected 09/30/19	Proposed Budget FY 2020
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Revenues:

Beginning Fund Balance	\$0	\$34,664	\$0	\$34,664	\$32,310
Transfer In - Baytree	\$120,454	\$120,454	\$0	\$120,454	\$49,886
Interest Income	\$100	\$14	\$15	\$29	\$100

Total Revenues	\$120,554	\$155,132	\$15	\$155,147	\$82,296
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Expenses:

Lake Bank Restoration/Evaluation	\$30,000	\$52,287	\$0	\$52,287	\$30,000
Sidewalk/Gutter Repair	\$13,000	\$4,992	\$8,008	\$13,000	\$13,500
Drainage Maintenance	\$10,000	\$0	\$0	\$0	\$6,500
Curb -Tree Trimming/Replacements	\$6,500	\$0	\$6,500	\$6,500	\$6,500
Playground Replacement	\$0	\$6,229	\$0	\$6,229	\$21,400
Tennis Court Resurfacing	\$16,200	\$7,424	\$8,788	\$16,212	\$0
Pool Furniture	\$7,500	\$0	\$2,500	\$2,500	\$0
Pool Heater Replacement	\$0	\$0	\$0	\$0	\$4,200
Rear Gate Camera System	\$4,000	\$6,079	\$0	\$6,079	\$0
Pavillion Parking	\$20,000	\$0	\$20,000	\$20,000	\$0
Bank Fees	\$0	\$30	\$0	\$30	\$0

Total Expenses	\$107,200	\$77,041	\$45,796	\$122,837	\$82,100
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Excess Revenues/(Expenditures)	\$13,354	\$78,091	(\$45,781)	\$32,310	\$196
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Baytree CDD - Capital Improvement Program

Project Description	FY 2019	FY 2020	FY 2021	FY 2022
Lake Bank Restoration	\$ 52,287	\$ 30,000	\$ 30,000	\$ 30,000
Sidewalk /Gutter Repair	\$ 13,000	\$ 13,500	\$ 14,000	\$ 14,500
Drainage Maintenance	\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000
Curb - Tree Trimming/Replacements	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
Tennis Court Surface	\$ 16,200	\$ -	\$ -	\$ -
Playground	\$ -	\$ 21,400	\$ -	\$ -
Pool Heater	\$ -	\$ 4,200	\$ -	\$ -
Pool Furniture	\$ 5,000	\$ -	\$ -	\$ -
LED Gate Arms	\$ -	\$ -	\$ -	\$ -
Rear Gate Camera System	\$ 5,239	\$ -	\$ -	\$ -
Pavilion Parking	\$ 20,000	\$ -	\$ -	\$ -
Gate Operators	\$ -	\$ -	\$ 40,000	\$ -
Total	\$ 123,226	\$ 85,600	\$ 100,500	\$ 61,000

Baytree
Community Development District
Proposed Budget FY 2020
Pavement Management

Description	Adopted Budget FY2019	Actual thru 06/30/19	Projected Next 3 Months	Total Projected 09/30/19	Proposed Budget FY 2020
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Revenues:

Beginning Fund Balance	\$0	\$184,351	\$0	\$184,351	\$222,635
Transfer In - Baytree	\$66,466	\$66,466	\$0	\$66,466	\$71,783
Transfer In - IOB	\$21,716	\$21,716	\$0	\$21,716	\$23,453
Interest Income	\$75	\$72	\$30	\$102	\$75

Total Revenues	\$88,257	\$272,605	\$30	\$272,635	\$317,947
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Expenses:

Roadway Paving	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$50,000	\$50,000	\$0

Total Expenses	\$0	\$0	\$50,000	\$50,000	\$0
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Excess Revenues/(Expenditures)	\$88,257	\$272,605	(\$49,970)	\$222,635	\$317,947
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	CARRY FORWARD SPLIT	
BAYTREE	\$200,919	\$272,778
IOB	\$21,716	\$45,169
	<u>\$222,635</u>	<u>\$317,947</u>

Baytree
Community Development District
Proposed Budget FY 2020
Community Beautification

Description	Adopted Budget FY2019	Actual thru 06/30/19	Projected Next 3 Months	Total Projected 09/30/19	Proposed Budget FY 2020
Revenues:					
Beginning Fund Balance	\$0	\$71,878	\$0	\$71,878	\$1,281
Transfer In - Baytree	\$45,265	\$45,265	\$0	\$45,265	\$45,265
Total Revenues	\$45,265	\$117,143	\$0	\$117,143	\$46,546
Expenses:					
Bank Fees	\$150	\$150	\$0	\$150	\$150
Beautification Projects	\$0	\$96,186	\$0	\$96,186	\$45,000
Monument Improvements	\$0	\$9,526	\$0	\$9,526	\$0
Parking Lot Paving	\$0	\$0	\$10,000	\$10,000	\$0
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$150	\$105,862	\$10,000	\$115,862	\$45,150
Excess Revenues/(Expenditures)	\$45,115	\$11,281	(\$10,000)	\$1,281	\$1,396

Baytree

Community Development District

O&M Assessment Calculation

	<u>FY 2019</u>	<u>FY 2020</u>	
Net Assessments	\$853,142	\$853,142	
Discounts (4%)	\$35,691	\$35,691	
Gross Assessments	<u>\$888,833</u>	<u>\$888,833</u>	
Less : Golf Course (2.25%)	\$19,999	\$19,999	
Adjusted Gross	<u>\$868,834</u>	<u>\$868,834</u>	
Assessable Units:			
Phase 1	304	304	
Phase 2	<u>157</u>	<u>157</u>	
Total	461	461	
			<u>Change From</u>
			<u>2019</u>
Per Unit O & M Assessments	<u>\$1,884.67</u>	<u>\$1,884.67</u>	<u>(\$0.00)</u>

FY 2020 Baytree CDD Assessments	Phase 1	Phase 2
Per Unit O & M	\$1,885	\$1,885

Isles of Baytree
Baytree Roadway Maintenance Cost Sharing Agreement
Proposed Budget FY2020

	FY20 Proposed Budget
Security	\$172,306
Maintenance - Gatehouse/Agreement	\$13,200
Telephone - Gatehouse	\$11,000
Utilities ¹	\$5,340
Maintenance - Lighting	\$250
Capital Reserve - Paving Management ²	\$23,453
Total	\$225,550
Less: Golf Course Contribution (2.25%)	(\$5,075)
Total to be assessed To Baytree CDD & Isles of Baytree HOA	\$220,475
 Total Number of Lots	
Baytree Phase I	304
Baytree Phase II	157
Isles of Baytree	104
	565
 Total Per Lot Assessment	 \$390
Total Expenses divided by Total Units	
 Proposed Amount for Isles of Baytree HOA for FY20	 \$40,583

Notes

Total Utilities

201 Baytree Drive Guardhouse	\$3,360
201 Baytree Drive Guardhouse - Water	\$480
8005 Kingswood Way - Street Lights	\$1,500
	\$5,340

Capital Reserve Calculation is based on the following areas:

Baytree Boulevard
National Drive
Kingswood Drive

Total Area of Pavement	89,711
IOB Shared Roadway Area	22,093
Fraction of Shared Roadways	24.63%
 Total Projected FY20 Paving Management	 \$95,237
IOB Shared Cost	\$23,453

Baytree
Community Development District
Exhibit " A "
Allocation of Operating Reserve

Allocation of Operating Reserves	
<u>Estimated Funds Available</u>	
Beginning Fund Balance - Fiscal Year 2019	\$96,275
Projected Fiscal Year 2019 Excess (Deficit)	<u>\$14,323</u>
Total Estimated Funds Available First Quarter Operating Reserve- 9/30/19	<u>\$110,598</u>
Rebalance First Quarter Operating - FY 20	<u>\$25,078</u>
Total First Quarter at 9/30/19	<u>\$135,675</u>
<u>Allocation of Reserves</u>	
Estimated Capital Reserve Fund Balance (Carry forward Plus New FY20 Funds)	\$82,196
Estimated Beautification Fund Balance (Carry forward Plus New FY20 Funds)	<u>\$46,546</u>
Total Reserves for Capital Projects (Start of FY20)	<u>\$128,742</u>

SECTION 2

RESOLUTION 2019-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BAYTREE COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS AND CERTIFYING AN ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Baytree Community Development District (the "District") is a local unit of special-purpose government established by ordinance of the **Board of County Commissioners in Brevard County, Florida**, for the purpose of providing operating and maintaining infrastructure improvements, facilities and services to the lands within the District and existing pursuant to Chapter 190, Florida Statutes; and

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

WHEREAS, the Board of Supervisors (Board) of the District hereby determines to undertake various operations and maintenance activities described in the District's budget for Fiscal Year 2020, 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 for Fiscal Year 2020; 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 benefited lands within the District; and

WHEREAS, the District has previously levied assessments for debt service, which the District desires to continue to collect on the tax roll pursuant to the Uniform Method and which is also indicated on Exhibit "A"; and

WHEREAS, Chapter 197, Florida Statutes, provides a mechanism pursuant to which such special assessments are placed on the tax roll and collected by the local tax collector ("Uniform Method"); and

WHEREAS, the District has previously evidenced its intention to utilize this Uniform Method; and

WHEREAS, the District Manager has caused notice of the public hearing on special assessments to be given by publication pursuant to Section 197.3632 (4)(b), Florida Statute; and

WHEREAS, the District has approved an agreement with the Property Appraiser and Tax Collector of **Brevard County** to provide for the collection of the special assessments under the Uniform Method; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments; and

WHEREAS, it is in the best interests of the District to adopt the Assessment Roll of the **Baytree Community Development District** (the "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 **Brevard 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 **Brevard County** Tax Collector by this Resolution, as the Property Appraiser updates the property roll for **Brevard County**, for such time as authorized by Florida law.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD
OF SUPERVISORS OF THE BAYTREE COMMUNITY
DEVELOPMENT DISTRICT:**

SECTION 1. BENEFIT. The provision of the services, facilities, and operations as described in Exhibit "A" confer a special and peculiar benefit to the lands within the District, which benefits exceed or equal the costs of the assessments. The allocation of the costs to the specially benefited lands are shown in Exhibit "A."

SECTION 2. ASSESSMENT IMPOSITION. A special assessment for operation and maintenance as provided for in Chapters 190 and 197, Florida Statutes, is hereby imposed and levied on benefited lands within the District in accordance with Exhibit "A".

SECTION 3. COLLECTION. The collection of the operation and maintenance special assessments for the platted lots shall be at the same time and in the same manner as **Brevard County** taxes in accordance with the Uniform Method. The District shall also collect its previously levied debt service assessments on platted lots pursuant to the Uniform Method, as indicated on Exhibit "A" Assessments levied on undeveloped, un-platted lands shall be collected in accordance with Florida law.

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

SECTION 5. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep appraised of all updates made to the **Brevard 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 **Brevard County** property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates to the tax roll 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 **Baytree** Community Development District.

PASSED AND ADOPTED this 7th day of August, 2019.

ATTEST:

**BAYTREE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/ Assistant Secretary

By: _____

Its: _____

SECTION C

Plan Name _____ Site Address: _____

Plan No. _____ Agreement for Frontage on: _____

SIDEWALK ASSESSMENT AGREEMENT

THIS AGREEMENT made and entered into this _____ day of _____, 20____ by and between _____, hereinafter referred to as "OWNER", and the Board of County Commissioners of Brevard County, hereinafter referred to as "COUNTY".

WITNESSETH :

The attached described real property and the improvements thereon situated in Brevard County, Florida and legally described as follows to wit: (attach legal description)

SEE EXHIBIT "A"

WHEREAS, the OWNER has agreed to participate in the construction of sidewalks to the extent of their pro-rata share and also waived any right to object to a future assessment for the said sidewalks, and

WHEREAS, sidewalk construction is required by the County Comprehensive Plan but is not practical at this time, and

WHEREAS, the parties hereto are desirous of placing their agreement in writing.

NOW, THEREFORE, for and in consideration of One Dollar (\$1.00) and other good and valuable considerations, the receipt whereof which is hereby acknowledged, the OWNER agrees as follows:

- 1) OWNER shall pay his pro-rata share for sidewalk improvements, according to Chapter 98 of the Code Ordinances.
- 2) The OWNER hereby agrees that if the COUNTY elects under the provisions of Chapter 170 of the Florida Statutes or Chapter 98, Code of Ordinances of Brevard County, FL, to initiate a program of special assessments against all the private property adjacent to the property described in Exhibit "A", the OWNER will consent to the application of the special assessment procedures in accordance with the provisions of Chapter 170, Florida Statutes, or Chapter 98 Code of Ordinances of Brevard County, Florida, to their property.
- 3) The OWNER however, reserves the right to apply to the Equalization Board under the provisions of Section 170.08, Florida Statutes, to request any adjustment and equalization of any assessment which would be applied against their property. The procedures of Chapter 98, Code of Ordinances of Brevard County, Florida, if applicable, may also be used by OWNER to request a modification of the amount of the assessment.

- 4) This Agreement and its covenants terms and conditions shall be binding upon and inure to the benefit of the successors and assigns of the parties hereto and shall run with the Premises.
- 5) In the performance of this Agreement, the OWNER shall keep books, records, and account of all activities, related to the agreement, in compliance with generally accepted accounting procedures. Books, records and accounts related to the performance of this agreement shall be open to inspection during regular business hours by an authorized representative of the Office and shall be retained by the OWNER for a period of three years after termination of this agreement. All records, books and accounts related to the performance of this agreement shall be subject to the applicable provisions of the Florida Public Records Act, Chapter 119, Florida Statutes.
- 6) No reports, data, programs or other materials produced, in whole or in part for the benefit and use of the County, under this agreement shall be subject to copyright by OWNER in the United States or any other country.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals the day and year first above-written.

BOARD OF COUNTY COMMISSIONERS
BREVARD COUNTY, FLORIDA

Signature of Witness

Planning & Development Department, Director

Approved on: _____

STATE OF FLORIDA
COUNTY OF BREVARD

The foregoing instrument was acknowledged before me this _____ day of _____, 20____, by _____ who is personally known to me or has produced _____ as identification and who did (did not) take an oath.

My Commission Expires:

Signature of Notary Public

Name Typed/Printed of Notary Public

Signed, Sealed and Delivered
in presence of:

Signature of Witness

Owner Signature

Signature of Witness

STATE OF FLORIDA
COUNTY OF BREVARD

The foregoing instrument was acknowledged before me this _____ day of _____, 20____, by _____ who is personally known to me or has produced _____ as identification and who did (did not) take an oath.

My Commission Expires:

Signature of Notary Public

Name Typed/Printed of Notary Public

EXHIBIT "A"

Township _____ South, Range _____ East, Section _____

Further described as follows:

SECTION F

**NOTICE OF MEETING DATES
BAYTREE
COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the *Baytree Community Development District* will hold their regularly scheduled public meetings for the **Fiscal Year 2020** at **1:30 PM at the Baytree National Golf Links Meeting Room, 8207 National Drive, Melbourne, FL 32940** as follows:

October 2, 2019
December 4, 2019
February 5, 2020
April 1, 2020
May 6, 2020
June 3, 2020
August 5, 2020

The meetings are open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. A copy of the agenda for a particular meeting may be obtained from the District Manager, at 135 West Central Blvd., Suite 320, Orlando, FL 32801.

A meeting may be continued to a date, time, and place to be specified on the record at that meeting. There may be occasions when one or more Supervisors will participate by telephone.

Any person requiring special accommodations at a meeting because of a disability or physical impairment should contact the District Office at (407) 841-5524 at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service 1-800-955-8770, for aid in contacting the District Office.

Each person who decides to appeal any action taken at these meetings is advised that person will need a record of the 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.

George S. Flint
Governmental Management Services – Central Florida, LLC
District Manager

SECTION V

SECTION A

Baytree CDD Action Items
8/7/2019

Item #	Action Item	Assigned To:	Status	Date Added	Estimated Start	Estimated Completion	Comments/Estimated Completion
1	Tennis Court Refurbishment	Viasalyers	Complete	2/4/18	May 2019	July 2019	
2	Sidewalk/Tree Repair	Viasalyers	Ongoing	3/26/19	April 2019	August 2019	Sidewalks Complete/Working with Engineer on Trees to Obtain Permit
3	Guardhouse/Pool Electrical Boxes	Viasalyers	Ongoing	3/26/19	May 2019	August 2019	Awaiting Repairs from Vendor
4	Fence Along Rec Center	Viasalyers	Ongoing	3/26/19	May 2019	August 2019	Approved - Awaiting Repair
5	Gate System on Recreation Facilities	Viasalyers	Ongoing	4/3/19	May 2019	June 2019	First Proposal \$14k, plus \$74/monthly
6	FPL Upgrade to LEDS	Viasalyers	Ongoing	4/3/19	October 2019	End of Year 2019	Approved - 6-8 weeks
7	510 Royston Vegetation	Viasalyers	Ongoing	6/5/19			Waiting for Proposal - Must wait Until Dry Season
8	Kingswood Way Drainage	Viasalyers	Ongoing	6/5/19			Waiting for Proposal - Must wait Until Dry Season
9	Lake 1 Access	Viasalyers	Ongoing	6/5/19			Looking at Alternate Locations, Awaiting Vendor Review
10	Phase II Monuments Cleaning	Viasalyers	Ongoing	6/5/19			Proposal Approved - Awaiting Start

SECTION B

SECTION 1

MEMORANDUM

TO: District Manager

FROM: Billing, Cochran, Lyles, Mauro & Ramsey, P.A.
District Counsel

DATE: July 12, 2019

RE: 2019 Legislative Update



As District Counsel, throughout the year we continuously monitor pending legislation that may be applicable to the governance and operation of our community development district and other special district clients. It is at this time of year when we summarize those legislative acts that have become law during the most recent legislative session, as follows:

Chapter 2019-164, Laws of Florida (HB 437/SB 728). This act amends section 190.046, F.S. to allow petitioners establishing CDDs of less than 2,500 acres in size to include a list of adjacent parcels that the petitioner expects to be included within the district boundaries, through expansion, within the next 10 years. A process is now in place to facilitate the orderly addition of lands to an existing CDD by expanding the boundaries of a CDD to include those parcels previously identified for annexation at the time of establishment of the CDD. No filing fee may be charged for such an expansion if the parcel has previously been identified in the original petition to establish the CDD. The act further amends Section 190.046(3) to permit CDDs to merge with other special districts created by special act of the Florida legislature, and in such circumstances, authorizes a CDD merging with another type of district to enter into a merger agreement to address issues of transition, including the allocation of indebtedness and the retirement of debt. This act is effective as of June 28, 2019.

Chapter 2019-15, Laws of Florida (SB 7014). This act, effective July 1, 2019, is designed to increase "government accountability" by amending the Auditor Selection Process required by Section 218.391, F.S. to require that the audit selection committee consist of at least three members; at least one of which is also a member of the board of supervisors or local governing board. Employees, the chief executive officer, and the chief financial officer of the local government are prohibited from serving as a member of the audit selection committee but may serve in an advisory capacity.

Chapter 2019-37, Laws of Florida (HB 327/SB 450). Effective July 1, 2019, this act amends Section 286.0113, F.S. to create a new subsection (3), exempting from public meeting requirements those portions of such public meetings that pertain to certain exempt information related to technology systems held by specified utilities owned and operated by a unit of local government, including, but not limited to, information related to the security of the technology, processes, or practices of the utility, and the protection of computers, programs, and data from attack or unauthorized access. All exempt portions of such a meeting must be recorded, transcribed,

and maintained by the local government, but the recording and transcription of the meeting would be exempt from disclosure.

Chapter 2019-97, Laws of Florida (HB 7021/SB 7040). This act amends portions of Chapter 112, F.S., by requiring the mandatory electronic filing of Form 1 and Form 6 financial disclosures after such electronic filing system is implemented by the Florida Commission on Ethics (the "Commission") and requiring the Commission to procure and test an electronic financial disclosure system by January, 2022. Local officers, including members of the board of supervisors, would, after January 1, 2023, no longer submit the Form 1, Statement of Financial Interests to the local supervisor of elections, but would be required to submit via the electronic filing system. This new system will eliminate the use of the paper forms for financial disclosure. Further, as part of this new system, the local government must furnish to the Commission by February 1st of each year a list of current names, email addresses, and physical addresses of its local officers as of December 31st of the preceding year, and the Commission must then prepare a list including such information by May 1st of each year. This legislation became effective on June 7, 2019, but the electronic filing system is not required to be in operation until 2023.

Chapter 2019-106, Laws of Florida (HB 207/SB 144). This act, effective July 1, 2019, amends Section 163.31801, F.S. to prohibit local governments from collecting impact fees prior to the issuance of building permits, revises the minimum requirements for the adoption of impact fees by certain specified local governments by codifying the dual rational nexus test used by courts to require that impact fees be connected to the money spent from the funds collected and be connected to the benefits of the new construction, and exempts water and sewer connection fees the applicability and requirements of Section 163.31801, F.S.

Chapter 2019-155, Laws of Florida (HB 1159/SB 1400). The new legislation creates Section 163.045, Florida Statutes, to prohibit local governments from requiring notices, applications, approvals, permits, fees or mitigation for pruning, trimming or removal of trees from residential property if the property owner has obtained documentation from a certified arborist or Florida licensed landscape architect that the tree presents a danger to persons or property, and prohibits local governments from requiring property owners to replant a tree that was pruned, trimmed, or removed in accordance with this section. The act also amends Section 163.3209, F.S. to delete the language that requires a property owner to secure local government approval before an electric utility provider perform necessary right-of-way tree trimming maintenance. Finally, the legislation, creates Section 70.002, F.S. establishing a Private Property Owner Bill of Rights that shall be posted on the website of each county property appraiser. This act is effective July 1, 2019.

For convenience, we have included copies of the legislation referenced in this memorandum. We request that you include this memorandum as part of the agenda packages for those special districts in which you serve as the District Manager and this firm serves as District Counsel. For purposes of the agenda package, it is not necessary to include the attached legislation, but you may wish to make the same available by request.

CHAPTER 2019-164

Committee Substitute for Committee Substitute for House Bill No. 437

An act relating to community development districts; amending s. 190.046, F.S.; authorizing sufficiently contiguous lands located within the county or municipality which a petitioner anticipates adding to the boundaries of a new community development district to also be identified in a petition to establish the new district under certain circumstances; providing requirements for the petition; providing notification requirements for the petition; prohibiting a parcel from being included in the district without the written consent of the owner of the parcel; authorizing a person to petition the county or municipality to amend the boundaries of the district to include a certain parcel after establishment of the district; prohibiting a filing fee for such petition; providing requirements for the petition; requiring the person to provide the petition to the district and to the owner of the proposed additional parcel before filing the petition with the county or municipality; requiring the county or municipality to process the addition of the parcel to the district as an amendment to the ordinance that establishes the district once the petition is determined sufficient and complete; authorizing the county or municipality to process all such petitions even if the addition exceeds specified acreage; providing notice requirements for the intent to amend the ordinance establishing the district; providing that the amendment of a district by the addition of a parcel does not alter the transition from landowner voting to qualified elector voting; requiring the petitioner to cause to be recorded a certain notice of boundary amendment upon adoption of the ordinance expanding the district; providing construction; authorizing community development districts to merge with another type of special district created by special act or by filing a petition for establishment of a new district; authorizing a community development district merging with another type of district to enter into merger agreements for certain purposes; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Paragraph (h) is added to subsection (1) of section 190.046, Florida Statutes, and subsection (3) of that section is amended, to read:

190.046 Termination, contraction, or expansion of district.—

(1) A landowner or the board may petition to contract or expand the boundaries of a community development district in the following manner:

(h) For a petition to establish a new community development district of less than 2,500 acres on land located solely in one county or one municipality, sufficiently contiguous lands located within the county or municipality which the petitioner anticipates adding to the boundaries of the

district within 10 years after the effective date of the ordinance establishing the district may also be identified. If such sufficiently contiguous land is identified, the petition must include a legal description of each additional parcel within the sufficiently contiguous land, the current owner of the parcel, the acreage of the parcel, and the current land use designation of the parcel. At least 14 days before the hearing required under s. 190.005(2)(b), the petitioner must give the current owner of each such parcel notice of filing the petition to establish the district, the date and time of the public hearing on the petition, and the name and address of the petitioner. A parcel may not be included in the district without the written consent of the owner of the parcel.

1. After establishment of the district, a person may petition the county or municipality to amend the boundaries of the district to include a previously identified parcel that was a proposed addition to the district before its establishment. A filing fee may not be charged for this petition. Each such petition must include:

- a. A legal description by metes and bounds of the parcel to be added;
- b. A new legal description by metes and bounds of the district;
- c. Written consent of all owners of the parcel to be added;
- d. A map of the district including the parcel to be added;
- e. A description of the development proposed on the additional parcel;
and
- f. A copy of the original petition identifying the parcel to be added.

2. Before filing with the county or municipality, the person must provide the petition to the district and to the owner of the proposed additional parcel, if the owner is not the petitioner.

3. Once the petition is determined sufficient and complete, the county or municipality must process the addition of the parcel to the district as an amendment to the ordinance that establishes the district. The county or municipality may process all petitions to amend the ordinance for parcels identified in the original petition, even if, by adding such parcels, the district exceeds 2,500 acres.

4. The petitioner shall cause to be published in a newspaper of general circulation in the proposed district a notice of the intent to amend the ordinance that establishes the district. The notice must be in addition to any notice required for adoption of the ordinance amendment. Such notice must be published at least 10 days before the scheduled hearing on the ordinance amendment and may be published in the section of the newspaper reserved for legal notices. The notice must include a general description of the land to be added to the district and the date and time of the scheduled hearing to amend the ordinance. The petitioner shall deliver, including by mail or hand

delivery, the notice of the hearing on the ordinance amendment to the owner of the parcel and to the district at least 14 days before the scheduled hearing.

5. The amendment of a district by the addition of a parcel pursuant to this paragraph does not alter the transition from landowner voting to qualified elector voting pursuant to s. 190.006, even if the total size of the district after the addition of the parcel exceeds 5,000 acres. Upon adoption of the ordinance expanding the district, the petitioner must cause to be recorded a notice of boundary amendment which reflects the new boundaries of the district.

6. This paragraph is intended to facilitate the orderly addition of lands to a district under certain circumstances and does not preclude the addition of lands to any district using the procedures in the other provisions of this section.

(3) The district may merge with other community development districts upon filing a petition for merger, which petition shall include the elements set forth in s. 190.005(1) and which shall be evaluated using the criteria set forth in s. 190.005(1)(e). The filing fee shall be as set forth in s. 190.005(1)(b). In addition, the petition shall state whether a new district is to be established or whether one district shall be the surviving district. A community development district may also merge with another type of special district created by special act pursuant to the terms of that special act or by filing a petition for establishment of a new ~~The district may merge with any other special districts upon filing a petition for establishment of a~~ community development district pursuant to s. 190.005. The government formed by a merger involving a community development district pursuant to this section shall assume all indebtedness of, and receive title to, all property owned by the preexisting special districts, and the rights of creditors and liens upon property are shall not be impaired by such merger. Any claim existing or action or proceeding pending by or against any district that is a party to the merger may be continued as if the merger had not occurred, or the surviving district may be substituted in the proceeding for the district that ceased to exist. Prior to filing a the petition, the districts desiring to merge shall enter into a merger agreement and shall provide for the proper allocation of the indebtedness so assumed and the manner in which such debt shall be retired. The approval of the merger agreement and the petition by the board of supervisors of the district shall constitute consent of the landowners within the district. A community development district merging with another type of district may also enter into a merger agreement to address issues of transition, including the allocation of indebtedness and retirement of debt.

Section 2. This act shall take effect upon becoming a law.

Approved by the Governor June 28, 2019.

Filed in Office Secretary of State June 28, 2019.

CHAPTER 2019-15

Committee Substitute for Senate Bill No. 7014

An act relating to government accountability; amending s. 11.40, F.S.; specifying that the Governor, the Commissioner of Education, or the designee of the Governor or of the commissioner, may notify the Legislative Auditing Committee of an entity's failure to comply with certain auditing and financial reporting requirements; amending s. 11.45, F.S.; revising definitions and defining the terms "abuse," "fraud," and "waste"; excluding water management districts from certain audit requirements; removing a cross-reference; authorizing the Auditor General to conduct audits of tourist development councils and county tourism promotion agencies; revising reporting requirements applicable to the Auditor General; amending s. 11.47, F.S.; specifying that any person who willfully fails or refuses to provide access to an employee, officer, or agent of an entity under audit is subject to a penalty; amending s. 28.35, F.S.; revising reporting requirements applicable to the Florida Clerks of Court Operations Corporation; amending s. 43.16, F.S.; revising the responsibilities of the Justice Administrative Commission, each state attorney, each public defender, the criminal conflict and civil regional counsel, the capital collateral regional counsel, and the Guardian Ad Litem Program, to include the establishment and maintenance of certain internal controls; amending ss. 129.03, 129.06, and 166.241, F.S.; requiring counties and municipalities to maintain certain budget documents on the entities' websites for a specified period; amending s. 215.86, F.S.; revising the purposes for which management systems and internal controls must be established and maintained by each state agency and the judicial branch; amending s. 215.97, F.S.; revising certain audit threshold requirements; amending s. 215.985, F.S.; revising the requirements for a monthly financial statement provided by a water management district; amending s. 218.31, F.S.; revising the definition of the term "financial audit"; amending s. 218.32, F.S.; authorizing the Department of Financial Services to request additional information from a local governmental entity in preparation of an annual report; requiring a local governmental entity to respond to such requests within a specified timeframe; requiring the department to notify the Legislative Auditing Committee of noncompliance; amending s. 218.33, F.S.; requiring local governmental entities to establish and maintain internal controls to achieve specified purposes; amending s. 218.391, F.S.; revising membership, and restrictions thereof, for an auditor selection committee; prescribing requirements and procedures for selecting an auditor if certain conditions exist; amending s. 373.536, F.S.; deleting obsolete language; requiring water management districts to maintain certain budget documents on the districts' websites for specified periods; amending s. 1001.42, F.S.; authorizing additional internal audits as directed by the district school board; amending s. 1002.33, F.S.; revising the responsibilities of the governing board of a charter school to include the establishment and maintenance of internal

controls; amending s. 1002.37, F.S.; requiring completion of an annual financial audit of the Florida Virtual School; specifying audit requirements; requiring an audit report to be submitted to the board of trustees of the Florida Virtual School and the Auditor General; deleting obsolete provisions; amending s. 1010.01, F.S.; requiring each school district, Florida College System institution, and state university to establish and maintain certain internal controls; creating ss. 1012.8551 and 1012.915, F.S.; specifying applicable standards as to employee background screening and investigations of Florida College System and State University System personnel, respectively; amending s. 218.503, F.S.; conforming provisions and cross-references to changes made by the act; providing a declaration of important state interest; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Subsection (2) of section 11.40, Florida Statutes, is amended to read:

11.40 Legislative Auditing Committee.—

(2) Following notification by the Auditor General, the Department of Financial Services, ~~or the Division of Bond Finance of the State Board of Administration, the Governor or his or her designee, or the Commissioner of Education or his or her designee~~ of the failure of a local governmental entity, district school board, charter school, or charter technical career center to comply with the applicable provisions within s. 11.45(5)-(7), s. 218.32(1), s. 218.38, or s. 218.503(3), the Legislative Auditing Committee may schedule a hearing to determine if the entity should be subject to further state action. If the committee determines that the entity should be subject to further state action, the committee shall:

(a) In the case of a local governmental entity or district school board, direct the Department of Revenue and the Department of Financial Services to withhold any funds not pledged for bond debt service satisfaction which are payable to such entity until the entity complies with the law. The committee shall specify the date ~~that~~ such action ~~must~~ shall begin, and the directive must be received by the Department of Revenue and the Department of Financial Services 30 days before the date of the distribution mandated by law. The Department of Revenue and the Department of Financial Services may implement the ~~provisions of~~ this paragraph.

(b) In the case of a special district created by:

1. A special act, notify the President of the Senate, the Speaker of the House of Representatives, the standing committees of the Senate and the House of Representatives charged with special district oversight as determined by the presiding officers of each respective chamber, the legislators who represent a portion of the geographical jurisdiction of the special district, and the Department of Economic Opportunity that the special district has failed to comply with the law. Upon receipt of

notification, the Department of Economic Opportunity shall proceed pursuant to s. 189.062 or s. 189.067. If the special district remains in noncompliance after the process set forth in s. 189.0651, or if a public hearing is not held, the Legislative Auditing Committee may request the department to proceed pursuant to s. 189.067(3).

2. A local ordinance, notify the chair or equivalent of the local general-purpose government pursuant to s. 189.0652 and the Department of Economic Opportunity that the special district has failed to comply with the law. Upon receipt of notification, the department shall proceed pursuant to s. 189.062 or s. 189.067. If the special district remains in noncompliance after the process set forth in s. 189.0652, or if a public hearing is not held, the Legislative Auditing Committee may request the department to proceed pursuant to s. 189.067(3).

3. Any manner other than a special act or local ordinance, notify the Department of Economic Opportunity that the special district has failed to comply with the law. Upon receipt of notification, the department shall proceed pursuant to s. 189.062 or s. 189.067(3).

(c) In the case of a charter school or charter technical career center, notify the appropriate sponsoring entity, which may terminate the charter pursuant to ss. 1002.33 and 1002.34.

Section 2. Subsection (1), paragraph (j) of subsection (2), paragraph (u) of subsection (3), and paragraph (i) of subsection (7) of section 11.45, Florida Statutes, are amended, and paragraph (x) is added to subsection (3) of that section, to read:

11.45 Definitions; duties; authorities; reports; rules.—

(1) DEFINITIONS.—As used in ss. 11.40-11.51, the term:

(a) “Abuse” means behavior that is deficient or improper when compared with behavior that a prudent person would consider a reasonable and necessary operational practice given the facts and circumstances. The term includes the misuse of authority or position for personal gain.

(b)(a) “Audit” means a financial audit, operational audit, or performance audit.

(c)(b) “County agency” means a board of county commissioners or other legislative and governing body of a county, however styled, including that of a consolidated or metropolitan government, a clerk of the circuit court, a separate or ex officio clerk of the county court, a sheriff, a property appraiser, a tax collector, a supervisor of elections, or any other officer in whom any portion of the fiscal duties of a body or officer expressly stated in this paragraph are the above are under law separately placed by law.

(d)(e) “Financial audit” means an examination of financial statements in order to express an opinion on the fairness with which they are presented in

conformity with generally accepted accounting principles and an examination to determine whether operations are properly conducted in accordance with legal and regulatory requirements. Financial audits must be conducted in accordance with auditing standards generally accepted in the United States and government auditing standards ~~as adopted by the Board of Accountancy~~. When applicable, the scope of financial audits must shall encompass the additional activities necessary to establish compliance with the Single Audit Act Amendments of 1996, 31 U.S.C. ss. 7501-7507, and other applicable federal law.

(e) "Fraud" means obtaining something of value through willful misrepresentation, including, but not limited to, intentional misstatements or intentional omissions of amounts or disclosures in financial statements to deceive users of financial statements, theft of an entity's assets, bribery, or the use of one's position for personal enrichment through the deliberate misuse or misapplication of an organization's resources.

~~(f)(d)~~ "Governmental entity" means a state agency, a county agency, or any other entity, however styled, that independently exercises any type of state or local governmental function.

~~(g)(e)~~ "Local governmental entity" means a county agency, municipality, tourist development council, county tourism promotion agency, or special district as defined in s. 189.012. ~~The term,~~ but does not include any housing authority established under chapter 421.

~~(h)(f)~~ "Management letter" means a statement of the auditor's comments and recommendations.

~~(i)(g)~~ "Operational audit" means an audit whose purpose is to evaluate management's performance in establishing and maintaining internal controls, including controls designed to prevent and detect fraud, waste, and abuse, and in administering assigned responsibilities in accordance with applicable laws, administrative rules, contracts, grant agreements, and other guidelines. Operational audits must be conducted in accordance with government auditing standards. Such audits examine internal controls that are designed and placed in operation to promote and encourage the achievement of management's control objectives in the categories of compliance, economic and efficient operations, reliability of financial records and reports, and safeguarding of assets, and identify weaknesses in those internal controls.

~~(j)(h)~~ "Performance audit" means an examination of a program, activity, or function of a governmental entity, conducted in accordance with applicable government auditing standards or auditing and evaluation standards of other appropriate authoritative bodies. The term includes an examination of issues related to:

1. Economy, efficiency, or effectiveness of the program.

2. Structure or design of the program to accomplish its goals and objectives.
3. Adequacy of the program to meet the needs identified by the Legislature or governing body.
4. Alternative methods of providing program services or products.
5. Goals, objectives, and performance measures used by the agency to monitor and report program accomplishments.
6. The accuracy or adequacy of public documents, reports, or requests prepared under the program by state agencies.
7. Compliance of the program with appropriate policies, rules, or laws.
8. Any other issues related to governmental entities as directed by the Legislative Auditing Committee.

(k)(i) “Political subdivision” means a separate agency or unit of local government created or established by law and includes, but is not limited to, the following and the officers thereof: authority, board, branch, bureau, city, commission, consolidated government, county, department, district, institution, metropolitan government, municipality, office, officer, public corporation, town, or village.

(l)(j) “State agency” means a separate agency or unit of state government created or established by law and includes, but is not limited to, the following and the officers thereof: authority, board, branch, bureau, commission, department, division, institution, office, officer, or public corporation, as the case may be, except any such agency or unit within the legislative branch of state government other than the Florida Public Service Commission.

(m) “Waste” means the act of using or expending resources unreasonably, carelessly, extravagantly, or for no useful purpose.

(2) DUTIES.—The Auditor General shall:

(j) Conduct audits of local governmental entities when determined to be necessary by the Auditor General, when directed by the Legislative Auditing Committee, or when otherwise required by law. No later than 18 months after the release of the audit report, the Auditor General shall perform such appropriate followup procedures as he or she deems necessary to determine the audited entity’s progress in addressing the findings and recommendations contained within the Auditor General’s previous report. The Auditor General shall notify each member of the audited entity’s governing body and the Legislative Auditing Committee of the results of his or her determination. For purposes of this paragraph, local governmental entities do not include water management districts.

The Auditor General shall perform his or her duties independently but under the general policies established by the Legislative Auditing Committee. This subsection does not limit the Auditor General's discretionary authority to conduct other audits or engagements of governmental entities as authorized in subsection (3).

(3) **AUTHORITY FOR AUDITS AND OTHER ENGAGEMENTS.**—The Auditor General may, pursuant to his or her own authority, or at the direction of the Legislative Auditing Committee, conduct audits or other engagements as determined appropriate by the Auditor General of:

(u) The Florida Virtual School ~~pursuant to s. 1002.37.~~

~~(x) Tourist development councils and county tourism promotion agencies.~~

(7) **AUDITOR GENERAL REPORTING REQUIREMENTS.**—

(i) The Auditor General shall annually transmit by July 15, to the President of the Senate, the Speaker of the House of Representatives, and the Department of Financial Services, a list of all school districts, charter schools, charter technical career centers, Florida College System institutions, state universities, and local governmental entities ~~water management districts~~ that have failed to comply with the transparency requirements as identified in the audit reports reviewed pursuant to paragraph (b) and those conducted pursuant to subsection (2).

Section 3. Subsection (3) of section 11.47, Florida Statutes, is amended to read:

11.47 Penalties; failure to make a proper audit or examination; making a false report; failure to produce documents or information.—

(3) Any person who willfully fails or refuses to provide access to an employee, officer, or agent of an entity subject to an audit or to furnish or produce any book, record, paper, document, data, or sufficient information necessary to a proper audit or examination which the Auditor General or the Office of Program Policy Analysis and Government Accountability is by law authorized to perform ~~commits shall be guilty of~~ a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083.

Section 4. Paragraph (d) of subsection (2) of section 28.35, Florida Statutes, is amended to read:

28.35 Florida Clerks of Court Operations Corporation.—

(2) The duties of the corporation shall include the following:

(d) Developing and certifying a uniform system of workload measures and applicable workload standards for court-related functions as developed by the corporation and clerk workload performance in meeting the workload

performance standards. These workload measures and workload performance standards shall be designed to facilitate an objective determination of the performance of each clerk in accordance with minimum standards for fiscal management, operational efficiency, and effective collection of fines, fees, service charges, and court costs. The corporation shall develop the workload measures and workload performance standards in consultation with the Legislature. When the corporation finds a clerk has not met the workload performance standards, the corporation shall identify the nature of each deficiency and any corrective action recommended and taken by the affected clerk of the court. For quarterly periods ending on the last day of March, June, September, and December of each year, the corporation shall notify the Legislature of any clerk not meeting workload performance standards and provide a copy of any corrective action plans. Such notifications must be submitted no later than 45 days after the end of the preceding quarterly period. As used in this subsection, the term:

1. “Workload measures” means the measurement of the activities and frequency of the work required for the clerk to adequately perform the court-related duties of the office as defined by the membership of the Florida Clerks of Court Operations Corporation.

2. “Workload performance standards” means the standards developed to measure the timeliness and effectiveness of the activities that are accomplished by the clerk in the performance of the court-related duties of the office as defined by the membership of the Florida Clerks of Court Operations Corporation.

Section 5. Present subsections (6) and (7) of section 43.16, Florida Statutes, are renumbered as subsections (7) and (8), respectively, and a new subsection (6) is added to that section, to read:

43.16 Justice Administrative Commission; membership, powers and duties.—

(6) The commission, each state attorney, each public defender, the criminal conflict and civil regional counsel, the capital collateral regional counsel, and the Guardian Ad Litem Program shall establish and maintain internal controls designed to:

(a) Prevent and detect fraud, waste, and abuse as defined in s. 11.45(1).

(b) Promote and encourage compliance with applicable laws, rules, contracts, grant agreements, and best practices.

(c) Support economical and efficient operations.

(d) Ensure reliability of financial records and reports.

(e) Safeguard assets.

Section 6. Paragraph (c) of subsection (3) of section 129.03, Florida Statutes, is amended to read:

129.03 Preparation and adoption of budget.—

(3) The county budget officer, after tentatively ascertaining the proposed fiscal policies of the board for the next fiscal year, shall prepare and present to the board a tentative budget for the next fiscal year for each of the funds provided in this chapter, including all estimated receipts, taxes to be levied, and balances expected to be brought forward and all estimated expenditures, reserves, and balances to be carried over at the end of the year.

(c) The board shall hold public hearings to adopt tentative and final budgets pursuant to s. 200.065. The hearings shall be primarily for the purpose of hearing requests and complaints from the public regarding the budgets and the proposed tax levies and for explaining the budget and any proposed or adopted amendments. The tentative budget must be posted on the county's official website at least 2 days before the public hearing to consider such budget and must remain on the website for at least 45 days. The final budget must be posted on the website within 30 days after adoption and must remain on the website for at least 2 years. The tentative budgets, adopted tentative budgets, and final budgets shall be filed in the office of the county auditor as a public record. Sufficient reference in words and figures to identify the particular transactions must ~~shall~~ be made in the minutes of the board to record its actions with reference to the budgets.

Section 7. Paragraph (f) of subsection (2) of section 129.06, Florida Statutes, is amended to read:

129.06 Execution and amendment of budget.—

(2) The board at any time within a fiscal year may amend a budget for that year, and may within the first 60 days of a fiscal year amend the budget for the prior fiscal year, as follows:

(f) Unless otherwise prohibited by law, if an amendment to a budget is required for a purpose not specifically authorized in paragraphs (a)-(e), the amendment may be authorized by resolution or ordinance of the board of county commissioners adopted following a public hearing.

1. The public hearing must be advertised at least 2 days, but not more than 5 days, before the date of the hearing. The advertisement must appear in a newspaper of paid general circulation and must identify the name of the taxing authority, the date, place, and time of the hearing, and the purpose of the hearing. The advertisement must also identify each budgetary fund to be amended, the source of the funds, the use of the funds, and the total amount of each fund's appropriations.

2. If the board amends the budget pursuant to this paragraph, the adopted amendment must be posted on the county's official website within 5 days after adoption and must remain on the website for at least 2 years.

Section 8. Subsections (3) and (5) of section 166.241, Florida Statutes, are amended to read:

166.241 Fiscal years, budgets, and budget amendments.—

(3) The tentative budget must be posted on the municipality's official website at least 2 days before the budget hearing, held pursuant to s. 200.065 or other law, to consider such budget and must remain on the website for at least 45 days. The final adopted budget must be posted on the municipality's official website within 30 days after adoption and must remain on the website for at least 2 years. If the municipality does not operate an official website, the municipality must, within a reasonable period of time as established by the county or counties in which the municipality is located, transmit the tentative budget and final budget to the manager or administrator of such county or counties who shall post the budgets on the county's website.

(5) If the governing body of a municipality amends the budget pursuant to paragraph (4)(c), the adopted amendment must be posted on the official website of the municipality within 5 days after adoption and must remain on the website for at least 2 years. If the municipality does not operate an official website, the municipality must, within a reasonable period of time as established by the county or counties in which the municipality is located, transmit the adopted amendment to the manager or administrator of such county or counties who shall post the adopted amendment on the county's website.

Section 9. Section 215.86, Florida Statutes, is amended to read:

215.86 Management systems and controls.—Each state agency and the judicial branch as defined in s. 216.011 shall establish and maintain management systems and internal controls designed to:

(1) Prevent and detect fraud, waste, and abuse as defined in s. 11.45(1).
~~that~~

(2) Promote and encourage compliance with applicable laws, rules, contracts, and grant agreements.;

(3) Support economical and economic, efficient, and effective operations.;

(4) Ensure reliability of financial records and reports.;

(5) Safeguard and safeguarding of assets. Accounting systems and procedures shall be designed to fulfill the requirements of generally accepted accounting principles.

Section 10. Paragraph (a) of subsection (2) of section 215.97, Florida Statutes, is amended to read:

215.97 Florida Single Audit Act.—

(2) As used in this section, the term:

(a) “Audit threshold” means the threshold amount used to determine when a state single audit or project-specific audit of a nonstate entity shall be conducted in accordance with this section. Each nonstate entity that expends a total amount of state financial assistance equal to or in excess of \$750,000 in any fiscal year of such nonstate entity shall be required to have a state single audit, or a project-specific audit, for such fiscal year in accordance with the requirements of this section. ~~Every 2 years the Auditor General, After consulting with the Executive Office of the Governor, the Department of Financial Services, and all state awarding agencies, the Auditor General shall periodically review the threshold amount for requiring audits under this section and may recommend any appropriate statutory change to revise the threshold amount in the annual report submitted to the Legislature pursuant to s. 11.45(7)(h) adjust such threshold amount consistent with the purposes of this section.~~

Section 11. Subsection (11) of section 215.985, Florida Statutes, is amended to read:

215.985 Transparency in government spending.—

(11) Each water management district shall provide a monthly financial statement in the form and manner prescribed by the Department of Financial Services to the district's its governing board and make such monthly financial statement available for public access on its website.

Section 12. Subsection (17) of section 218.31, Florida Statutes, is amended to read:

218.31 Definitions.—As used in this part, except where the context clearly indicates a different meaning:

(17) “Financial audit” means an examination of financial statements in order to express an opinion on the fairness with which they are presented in conformity with generally accepted accounting principles and an examination to determine whether operations are properly conducted in accordance with legal and regulatory requirements. Financial audits must be conducted in accordance with auditing standards generally accepted in the United States and government auditing standards ~~as adopted by the Board of Accountancy and as prescribed by rules promulgated by the Auditor General.~~ When applicable, the scope of financial audits must ~~shall~~ encompass the additional activities necessary to establish compliance with the Single Audit Act Amendments of 1996, 31 U.S.C. ss. 7501-7507, and other applicable federal law.

Section 13. Subsection (2) of section 218.32, Florida Statutes, is amended to read:

218.32 Annual financial reports; local governmental entities.—

(2) The department shall annually by December 1 file a verified report with the Governor, the Legislature, the Auditor General, and the Special District Accountability Program of the Department of Economic Opportunity showing the revenues, both locally derived and derived from inter-governmental transfers, and the expenditures of each local governmental entity, regional planning council, local government finance commission, and municipal power corporation that is required to submit an annual financial report. In preparing the verified report, the department may request additional information from the local governmental entity. The information requested must be provided to the department within 45 days after the request. If the local governmental entity does not comply with the request, the department shall notify the Legislative Auditing Committee, which may take action pursuant to s. 11.40(2). The report must include, but is not limited to:

(a) The total revenues and expenditures of each local governmental entity that is a component unit included in the annual financial report of the reporting entity.

(b) The amount of outstanding long-term debt by each local governmental entity. For purposes of this paragraph, the term “long-term debt” means any agreement or series of agreements to pay money, which, at inception, contemplate terms of payment exceeding 1 year in duration.

Section 14. Present subsection (3) of section 218.33, Florida Statutes, is renumbered as subsection (4), and a new subsection (3) is added to that section, to read:

218.33 Local governmental entities; establishment of uniform fiscal years and accounting practices and procedures.—

(3) Each local governmental entity shall establish and maintain internal controls designed to:

(a) Prevent and detect fraud, waste, and abuse as defined in s. 11.45(1).

(b) Promote and encourage compliance with applicable laws, rules, contracts, grant agreements, and best practices.

(c) Support economical and efficient operations.

(d) Ensure reliability of financial records and reports.

(e) Safeguard assets.

Section 15. Subsections (2), (3), and (4) of section 218.391, Florida Statutes, are amended, and subsection (9) is added to that section, to read:

218.391 Auditor selection procedures.—

(2) The governing body of a ~~charter~~ county, municipality, special district, district school board, charter school, or charter technical career center shall establish an auditor selection ~~audit~~ committee.

(a) The auditor selection committee for a ~~Each noncharter~~ county must shall establish an audit committee that, at a minimum, shall consist of each of the county officers elected pursuant to the county charter or s. 1(d), Art. VIII of the State Constitution, or their respective designees a designee, and one member of the board of county commissioners or its designee.

(b) The auditor selection committee for a municipality, special district, district school board, charter school, or charter technical career center must consist of at least three members. One member of the auditor selection committee must be a member of the governing body of an entity specified in this paragraph, who shall serve as the chair of the committee.

(c) An employee, a chief executive officer, or a chief financial officer of the county, municipality, special district, district school board, charter school, or charter technical career center may not serve as a member of an auditor selection committee established under this subsection; however, an employee, a chief executive officer, or a chief financial officer of the county, municipality, special district, district school board, charter school, or charter technical career center may serve in an advisory capacity.

(d) The primary purpose of the auditor selection ~~audit~~ committee is to assist the governing body in selecting an auditor to conduct the annual financial audit required in s. 218.39; however, the ~~audit~~ committee may serve other audit oversight purposes as determined by the entity's governing body. The public may ~~shall~~ not be excluded from the proceedings under this section.

(3) The auditor selection ~~audit~~ committee shall:

(a) Establish factors to use for the evaluation of audit services to be provided by a certified public accounting firm duly licensed under chapter 473 and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy. Such factors shall include, but are not limited to, ability of personnel, experience, ability to furnish the required services, and such other factors as may be determined by the committee to be applicable to its particular requirements.

(b) Publicly announce requests for proposals. Public announcements must include, at a minimum, a brief description of the audit and indicate how interested firms can apply for consideration.

(c) Provide interested firms with a request for proposal. The request for proposal shall include information on how proposals are to be evaluated and such other information the committee determines is necessary for the firm to prepare a proposal.

(d) Evaluate proposals provided by qualified firms. If compensation is one of the factors established pursuant to paragraph (a), it shall not be the sole or predominant factor used to evaluate proposals.

(e) Rank and recommend in order of preference no fewer than three firms deemed to be the most highly qualified to perform the required services after considering the factors established pursuant to paragraph (a). If fewer than three firms respond to the request for proposal, the committee shall recommend such firms as it deems to be the most highly qualified.

(4) The governing body shall inquire of qualified firms as to the basis of compensation, select one of the firms recommended by the auditor selection ~~audit~~ committee, and negotiate a contract, using one of the following methods:

(a) If compensation is not one of the factors established pursuant to paragraph (3)(a) and not used to evaluate firms pursuant to paragraph (3)(e), the governing body shall negotiate a contract with the firm ranked first. If the governing body is unable to negotiate a satisfactory contract with that firm, negotiations with that firm shall be formally terminated, and the governing body shall then undertake negotiations with the second-ranked firm. Failing accord with the second-ranked firm, negotiations shall then be terminated with that firm and undertaken with the third-ranked firm. Negotiations with the other ranked firms shall be undertaken in the same manner. The governing body, in negotiating with firms, may reopen formal negotiations with any one of the three top-ranked firms, but it may not negotiate with more than one firm at a time.

(b) If compensation is one of the factors established pursuant to paragraph (3)(a) and used in the evaluation of proposals pursuant to paragraph (3)(d), the governing body shall select the highest-ranked qualified firm or must document in its public records the reason for not selecting the highest-ranked qualified firm.

(c) The governing body may select a firm recommended by the audit committee and negotiate a contract with one of the recommended firms using an appropriate alternative negotiation method for which compensation is not the sole or predominant factor used to select the firm.

(d) In negotiations with firms under this section, the governing body may allow a designee to conduct negotiations on its behalf.

(9) If the entity fails to select the auditor in accordance with the requirements of subsections (3)-(6), the entity must again perform the auditor selection process in accordance with this section to select an auditor to conduct audits for subsequent fiscal years.

Section 16. Paragraph (e) of subsection (4), paragraph (d) of subsection (5), and paragraph (d) of subsection (6) of section 373.536, Florida Statutes, are amended to read:

373.536 District budget and hearing thereon.—

(4) BUDGET CONTROLS; FINANCIAL INFORMATION.—

(e) ~~By September 1, 2012,~~ Each district shall provide a monthly financial statement in the form and manner prescribed by the Department of Financial Services to the district's governing board and make such monthly financial statement available for public access on its website.

(5) TENTATIVE BUDGET CONTENTS AND SUBMISSION; REVIEW AND APPROVAL.—

(d) Each district shall, by August 1 of each year, submit for review a tentative budget and a description of any significant changes from the preliminary budget submitted to the Legislature pursuant to s. 373.535 to the Governor, the President of the Senate, the Speaker of the House of Representatives, the chairs of all legislative committees and subcommittees having substantive or fiscal jurisdiction over water management districts, as determined by the President of the Senate or the Speaker of the House of Representatives, as applicable, the secretary of the department, and the governing body of each county in which the district has jurisdiction or derives any funds for the operations of the district. The tentative budget must be posted on the district's official website at least 2 days before budget hearings held pursuant to s. 200.065 or other law and must remain on the website for at least 45 days.

(6) FINAL BUDGET; ANNUAL AUDIT; CAPITAL IMPROVEMENTS PLAN; WATER RESOURCE DEVELOPMENT WORK PROGRAM.—

(d) The final adopted budget must be posted on the water management district's official website within 30 days after adoption and must remain on the website for at least 2 years.

Section 17. Paragraph (1) of subsection (12) of section 1001.42, Florida Statutes, as amended by chapter 2018-5, Laws of Florida, is amended to read:

1001.42 Powers and duties of district school board.—The district school board, acting as a board, shall exercise all powers and perform all duties listed below:

(12) FINANCE.—Take steps to assure students adequate educational facilities through the financial procedure authorized in chapters 1010 and 1011 and as prescribed below:

(1) *Internal auditor.*—May or, in the case of a school district receiving annual federal, state, and local funds in excess of \$500 million, shall employ an internal auditor. The scope of the internal auditor shall not be restricted and shall include every functional and program area of the school system.

1. The internal auditor shall perform ongoing financial verification of the financial records of the school district, a comprehensive risk assessment of all areas of the school system every 5 years, and other audits and reviews as the district school board directs for determining:

a. The adequacy of internal controls designed to prevent and detect fraud, waste, and abuse as defined in s. 11.45(1).

b. Compliance with applicable laws, rules, contracts, grant agreements, district school board-approved policies, and best practices.

c. The efficiency of operations.

d. The reliability of financial records and reports.

e. The safeguarding of assets.

f. Financial solvency.

g. Projected revenues and expenditures.

h. The rate of change in the general fund balance.

2. The internal auditor shall prepare audit reports of his or her findings and report directly to the district school board or its designee.

3. Any person responsible for furnishing or producing any book, record, paper, document, data, or sufficient information necessary to conduct a proper audit or examination which the internal auditor is by law authorized to perform is subject to the provisions of s. 11.47(3) and (4).

Section 18. Paragraph (j) of subsection (9) of section 1002.33, Florida Statutes, is amended to read:

1002.33 Charter schools.—

(9) CHARTER SCHOOL REQUIREMENTS.—

(j) The governing body of the charter school shall be responsible for:

1. Establishing and maintaining internal controls designed to:

a. Prevent and detect fraud, waste, and abuse as defined in s. 11.45(1).

b. Promote and encourage compliance with applicable laws, rules, contracts, grant agreements, and best practices.

c. Support economical and efficient operations.

d. Ensure reliability of financial records and reports.

e. Safeguard assets.

~~2.1.~~ Ensuring that the charter school has retained the services of a certified public accountant or auditor for the annual financial audit, pursuant to s. 1002.345(2), who shall submit the report to the governing body.

~~3.2.~~ Reviewing and approving the audit report, including audit findings and recommendations for the financial recovery plan.

~~4.a,3-a.~~ Performing the duties in s. 1002.345, including monitoring a corrective action plan.

b. Monitoring a financial recovery plan in order to ensure compliance.

~~5.4.~~ Participating in governance training approved by the department which must include government in the sunshine, conflicts of interest, ethics, and financial responsibility.

Section 19. Present subsections (6) through (10) of section 1002.37, Florida Statutes, are renumbered as subsections (7) through (11), respectively, present subsection (6) is amended, and a new subsection (6) is added to that section, to read:

1002.37 The Florida Virtual School.—

(6) The Florida Virtual School shall have an annual financial audit of its accounts and records conducted by an independent auditor who is a certified public accountant licensed under chapter 473. The independent auditor shall conduct the audit in accordance with rules adopted by the Auditor General pursuant to s. 11.45 and, upon completion of the audit, shall prepare an audit report in accordance with such rules. The audit report must include a written statement by the board of trustees describing corrective action to be taken in response to each of the independent auditor's recommendations included in the audit report. The independent auditor shall submit the audit report to the board of trustees and the Auditor General no later than 9 months after the end of the preceding fiscal year.

~~(7)(6)~~ The board of trustees shall annually submit to the Governor, the Legislature, the Commissioner of Education, and the State Board of Education the audit report prepared pursuant to subsection (6) and a complete and detailed report setting forth:

(a) The operations and accomplishments of the Florida Virtual School within the state and those occurring outside the state as Florida Virtual School Global.

(b) The marketing and operational plan for the Florida Virtual School and Florida Virtual School Global, including recommendations regarding methods for improving the delivery of education through the Internet and other distance learning technology.

(c) The assets and liabilities of the Florida Virtual School and Florida Virtual School Global at the end of the fiscal year.

~~(d) A copy of an annual financial audit of the accounts and records of the Florida Virtual School and Florida Virtual School Global, conducted by an independent certified public accountant and performed in accordance with rules adopted by the Auditor General.~~

(d)(e) Recommendations regarding the unit cost of providing services to students through the Florida Virtual School and Florida Virtual School Global. In order to most effectively develop public policy regarding any future funding of the Florida Virtual School, it is imperative that the cost of the program is accurately identified. The identified cost of the program must be based on reliable data.

(e)(f) Recommendations regarding an accountability mechanism to assess the effectiveness of the services provided by the Florida Virtual School and Florida Virtual School Global.

Section 20. Subsection (5) is added to section 1010.01, Florida Statutes, to read:

1010.01 Uniform records and accounts.—

(5) Each school district, Florida College System institution, and state university shall establish and maintain internal controls designed to:

- (a) Prevent and detect fraud, waste, and abuse as defined in s. 11.45(1).
- (b) Promote and encourage compliance with applicable laws, rules, contracts, grant agreements, and best practices.
- (c) Support economical and efficient operations.
- (d) Ensure reliability of financial records and reports.
- (e) Safeguard assets.

Section 21. Section 1012.8551, Florida Statutes, is created to read:

1012.8551 Employee background screening and investigations for Florida College System personnel.—Section 110.1127 applies to each institution in the Florida College System. Each institution must designate the positions subject to background screening and investigation pursuant to that section.

Section 22. Section 1012.915, Florida Statutes, is created to read:

1012.915 Employee background screening and investigations for State University System personnel.—Section 110.1127 applies to each institution in the State University System. Each institution must designate the positions subject to background screening and investigation pursuant to that section.

Section 23. Subsection (3) of section 218.503, Florida Statutes, is amended to read:

218.503 Determination of financial emergency.—

(3) Upon notification that one or more of the conditions in subsection (1) have occurred or will occur if action is not taken to assist the local governmental entity or district school board, the Governor or his or her designee shall contact the local governmental entity or the Commissioner of Education or his or her designee shall contact the district school board, as appropriate, to determine what actions have been taken by the local governmental entity or the district school board to resolve or prevent the condition. The information requested must be provided within 45 days after the date of the request. If the local governmental entity or the district school board does not comply with the request, the Governor or his or her designee or the Commissioner of Education or his or her designee shall notify ~~the members of the Legislative Auditing Committee, which who~~ may take action pursuant to s. 11.40(2) ~~11.40~~. The Governor or the Commissioner of Education, as appropriate, shall determine whether the local governmental entity or the district school board needs state assistance to resolve or prevent the condition. If state assistance is needed, the local governmental entity or district school board is considered to be in a state of financial emergency. The Governor or the Commissioner of Education, as appropriate, has the authority to implement measures as set forth in ss. 218.50-218.504 to assist the local governmental entity or district school board in resolving the financial emergency. Such measures may include, but are not limited to:

(a) Requiring approval of the local governmental entity's budget by the Governor or approval of the district school board's budget by the Commissioner of Education.

(b) Authorizing a state loan to a local governmental entity and providing for repayment of same.

(c) Prohibiting a local governmental entity or district school board from issuing bonds, notes, certificates of indebtedness, or any other form of debt until such time as it is no longer subject to this section.

(d) Making such inspections and reviews of records, information, reports, and assets of the local governmental entity or district school board as are needed. The appropriate local officials shall cooperate in such inspections and reviews.

(e) Consulting with officials and auditors of the local governmental entity or the district school board and the appropriate state officials regarding any steps necessary to bring the books of account, accounting systems, financial procedures, and reports into compliance with state requirements.

(f) Providing technical assistance to the local governmental entity or the district school board.

(g)1. Establishing a financial emergency board to oversee the activities of the local governmental entity or the district school board. If a financial emergency board is established for a local governmental entity, the Governor shall appoint board members and select a chair. If a financial emergency board is established for a district school board, the State Board of Education shall appoint board members and select a chair. The financial emergency board shall adopt such rules as are necessary for conducting board business. The board may:

a. Make such reviews of records, reports, and assets of the local governmental entity or the district school board as are needed.

b. Consult with officials and auditors of the local governmental entity or the district school board and the appropriate state officials regarding any steps necessary to bring the books of account, accounting systems, financial procedures, and reports of the local governmental entity or the district school board into compliance with state requirements.

c. Review the operations, management, efficiency, productivity, and financing of functions and operations of the local governmental entity or the district school board.

d. Consult with other governmental entities for the consolidation of all administrative direction and support services, including, but not limited to, services for asset sales, economic and community development, building inspections, parks and recreation, facilities management, engineering and construction, insurance coverage, risk management, planning and zoning, information systems, fleet management, and purchasing.

2. The recommendations and reports made by the financial emergency board must be submitted to the Governor for local governmental entities or to the Commissioner of Education and the State Board of Education for district school boards for appropriate action.

(h) Requiring and approving a plan, to be prepared by officials of the local governmental entity or the district school board in consultation with the appropriate state officials, prescribing actions that will cause the local governmental entity or district school board to no longer be subject to this section. The plan must include, but need not be limited to:

1. Provision for payment in full of obligations outlined in subsection (1), designated as priority items, which are currently due or will come due.

2. Establishment of priority budgeting or zero-based budgeting in order to eliminate items that are not affordable.

3. The prohibition of a level of operations which can be sustained only with nonrecurring revenues.

4. Provisions implementing the consolidation, sourcing, or discontinuance of all administrative direction and support services, including, but not limited to, services for asset sales, economic and community development, building inspections, parks and recreation, facilities management, engineering and construction, insurance coverage, risk management, planning and zoning, information systems, fleet management, and purchasing.

Section 24. The Legislature finds that a proper and legitimate state purpose is served when internal controls are established to prevent and detect fraud, waste, and abuse and to safeguard and account for government funds and property. Therefore, the Legislature determines and declares that this act fulfills an important state interest.

Section 25. This act shall take effect July 1, 2019.

Approved by the Governor April 26, 2019.

Filed in Office Secretary of State April 26, 2019.

CHAPTER 2019-37

Committee Substitute for Committee Substitute for House Bill No. 327

An act relating to public records and public meetings; amending s. 286.0113, F.S.; exempting from public meetings requirements certain exempt information concerning information technology systems held by specified utilities; requiring the exempt portions to be recorded and transcribed; exempting from public records requirements recordings and transcripts of such meetings; authorizing the release of portions of such meetings under specified circumstances; providing for future legislative review and repeal of the exemptions; providing a statement of public necessity; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Subsection (3) is added to section 286.0113, Florida Statutes, to read:

286.0113 General exemptions from public meetings.—

(3)(a) That portion of a meeting held by a utility owned or operated by a unit of local government which would reveal information that is exempt under s. 119.0713(5) is exempt from s. 286.011 and s. 24(b), Art. I of the State Constitution. All exempt portions of such a meeting must be recorded and transcribed. The recording and transcript of the meeting are exempt from disclosure under s. 119.07(1) and s. 24(a), Art. I of the State Constitution unless a court of competent jurisdiction, following an in-camera review, determines that the meeting was not restricted to the discussion of data and information made exempt by this section. In the event of such a judicial determination, only the portion of the recording or transcript which reveals nonexempt data and information may be disclosed to a third party.

(b) This subsection is subject to the Open Government Sunset Review Act in accordance with s. 119.15 and shall stand repealed on October 2, 2024, unless reviewed and saved from repeal through reenactment by the Legislature.

Section 2. (1) The Legislature finds that it is a public necessity that the portion of a meeting relating directly to or that would reveal the following information, which is exempt under s. 119.0713(5), Florida Statutes, be made exempt from s. 286.011, Florida Statutes, and s. 24(b), Art. I of the State Constitution and that the recording and transcript of such a meeting be made exempt from disclosure under s. 119.07(1) and s. 24(a), Art. I of the State Constitution:

(a) Information related to the security of the technology, processes, or practices of the utility which are designed to protect the utility's networks,

computers, programs, and data from attack, damage, or unauthorized access, and which information, if disclosed, would facilitate the alteration, disclosure, or destruction of such data or information technology resources.

(b) Information related to the security of existing or proposed information technology systems or industrial control technology systems of the utility, and which information, if disclosed, would facilitate unauthorized access to and alteration or destruction of such systems in a manner that would adversely impact the safe and reliable operation of the systems and utility,

(2) The Legislature finds that, as utility system infrastructure becomes more connected and integrated through information and communications technology, the exposure to damage from attacks through such technology grows. These attacks may result in the disruption of utility services and damage to utility systems. Maintaining safe and reliable utility systems is vital to protecting the public health and safety and to ensuring the economic well-being of this state.

(3) The Legislature finds that the public and private harm in disclosing the information made exempt by this act outweighs any public benefit derived from the disclosure of such information. The protection of information and communications made exempt by this act will ensure that utilities have greater safeguards to protect against security threats and will bolster efforts to develop more resilient information technology systems and industrial control technology systems.

(4) Therefore, the Legislature finds that it is a public necessity to make such information exempt from public meetings requirements and to make the recording and transcript thereof exempt from public records requirements.

Section 3. This act shall take effect July 1, 2019.

Approved by the Governor May 14, 2019.

Filed in Office Secretary of State May 14, 2019.

CHAPTER 2019-97

Committee Substitute for House Bill No. 7021

An act relating to financial disclosure; creating s. 112.31446, F.S.; providing definitions; requiring the Commission on Ethics to procure and test an electronic filing system by a certain date; providing requirements for such system; providing duties of the units of government, the commission, and persons required to file a specified form; amending s. 112.312, F.S.; revising the definition of “disclosure period”; amending ss. 112.3144 and 112.3145, F.S.; requiring certain forms to be electronically filed; prohibiting certain information from being included in certain filings; providing that the commission is not liable for the release of certain information; requiring the commission to redact certain information under certain circumstances; requiring the commission to include certain information in the instructions for electronic filing; requiring certain information be delivered electronically; requiring the commission to provide certain verification to a filer upon request; requiring a declaration be submitted with a disclosure or statement; specifying that certain actions do not constitute an unusual circumstance; revising a schedule to the State Constitution; amending s. 112.31455, F.S.; conforming cross-references to changes made by the act; providing effective dates.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Section 112.31446, Florida Statutes, is created to read:

112.31446 Electronic filing system for financial disclosure.—

(1) As used in this section, the term:

(a) “Disclosure of financial interests” or “disclosure” includes a full and public disclosure of financial interests and a final full and public disclosure of financial interests, and any amendments thereto.

(b) “Electronic filing system” means an Internet-based system for receiving, reporting, and publishing disclosures of financial interests, statements of financial interests, or any other form that is required under s. 112.3144 or s. 112.3145.

(c) “Statement of financial interests” or “statement” includes a statement of financial interests and a final statement of financial interests, and any amendments thereto.

(2) By January 1, 2022, the commission shall procure and test an electronic filing system. At a minimum, the electronic filing system must:

(a) Provide access through the Internet for the completion and submission of disclosures of financial interests, statements of financial interests, or any other form that is required under s. 112.3144 or s. 112.3145.

(b) Make filings available in a searchable format that is accessible by an individual using standard Internet-browsing software.

(c) Issue a verification or receipt that the commission has received the submitted disclosure or statement.

(d) Provide security that prevents unauthorized access to the electronic filing system's functions or data.

(e) Provide a method for an attorney or a certified public accountant licensed in this state to complete the disclosure or statement and certify that he or she prepared the disclosure or statement in accordance with s. 112.3144 or s. 112.3145 and the instructions for completing the disclosure or statement, and that, upon his or her reasonable knowledge and belief, the information on the disclosure or statement is true and correct.

(3) Each unit of government shall provide an e-mail address to any of its officers, members, or employees who must file a disclosure of financial interests or a statement of financial interests, and provide such e-mail addresses to the commission by February 1 of each year. A person required to file a disclosure of financial interests or statement of financial interests must inform the commission immediately of any change in his or her e-mail address.

(4) The commission shall provide each person required to file a disclosure of financial interests or statement of financial interests a secure log-in to the electronic filing system. Such person is responsible for protecting his or her secure log-in credentials from disclosure and is responsible for all filings submitted to the commission with such credentials, unless the person has notified the commission that his or her credentials have been compromised.

(5) If the electronic filing system is inoperable which prevents timely submission of disclosures of financial interests or statements of financial interests, as determined by the commission chair, or if the Governor has declared a state of emergency and a person required to submit a disclosure or statement resides in an area included in the state of emergency which prevents the submission of the disclosure or statement electronically, the commission chair must extend the filing deadline for submission of the disclosures or statements by the same period of time for which the system was inoperable or by 90 days for persons who reside in an area included in a state of emergency, whichever is applicable.

Section 2. Effective January 1, 2020, subsection (10) of section 112.312, Florida Statutes, is amended to read:

112.312 Definitions.—As used in this part and for purposes of the provisions of s. 8, Art. II of the State Constitution, unless the context otherwise requires:

(10) "Disclosure period" means the calendar taxable year, if disclosure is required for the entire year, or the portion of a calendar year ending with the

~~last day of the period for which disclosure is required for the person or business entity, whether based on a calendar or fiscal year, immediately preceding the date on which, or the last day of the period during which, the financial disclosure statement required by this part is required to be filed.~~

Section 3. Section 112.3144, Florida Statutes, is amended to read:

112.3144 Full and public disclosure of financial interests.—

(1) An officer who is required by s. 8, Art. II of the State Constitution to file a full and public disclosure of his or her financial interests for any calendar or fiscal year, ~~or any other person required by law to file a disclosure under this section,~~ shall file that disclosure with the Florida Commission on Ethics. Additionally, ~~beginning January 1, 2015,~~ an officer who is required to complete annual ethics training pursuant to s. 112.3142 must certify on his or her full and public disclosure of financial interests that he or she has completed the required training.

(2) Beginning January 1, 2022, all disclosures filed with the commission must be filed electronically through an electronic filing system that is created and maintained by the commission as provided in s. 112.31446.

(3) A person who is required, pursuant to s. 8, Art. II of the State Constitution, to file a full and public disclosure of financial interests and who has filed a full and public disclosure of financial interests for any calendar or fiscal year ~~is not shall not be~~ required to file a statement of financial interests pursuant to s. 112.3145(2) and (3) for the same year or for any part thereof notwithstanding any requirement of this part. Until the electronic filing system required by subsection (2) is implemented, if an incumbent in an elective office has filed the full and public disclosure of financial interests to qualify for election to the same office or if a candidate for office holds another office subject to the annual filing requirement, the qualifying officer shall forward an electronic copy of the full and public disclosure of financial interests to the commission no later than July 1. The electronic copy of the full and public disclosure of financial interests satisfies the annual disclosure requirement of this section. A candidate who does not qualify until after the annual full and public disclosure of financial interests has been filed pursuant to this section shall file a copy of his or her disclosure with the officer before whom he or she qualifies.

~~(4)(3)~~ Beginning January 1, 2022, an incumbent in an elective office or a candidate holding another position subject to an annual filing requirement may submit a copy of the full and public disclosure of financial interests filed with the commission, or a verification or receipt of the filing, with the officer before whom he or she qualifies. A candidate not subject to an annual filing requirement does not file with the commission, but may complete and print a full and public disclosure of financial interests to file with the officer before whom he or she qualifies.

(5) For purposes of full and public disclosure under s. 8(a), Art. II of the State Constitution, the following items, if not held for investment purposes and if valued at over \$1,000 in the aggregate, may be reported in a lump sum and identified as “household goods and personal effects”:

- (a) Jewelry;
- (b) Collections of stamps, guns, and numismatic properties;
- (c) Art objects;
- (d) Household equipment and furnishings;
- (e) Clothing;
- (f) Other household items; and
- (g) Vehicles for personal use.

~~(6)(4)(a)~~ With respect to reporting, ~~on forms prescribed under this section,~~ assets valued in excess of \$1,000 which the reporting individual holds jointly with another person, the amount reported shall be based on the reporting individual’s legal percentage of ownership in the property. However, assets that are held jointly, with right of survivorship, must be reported at 100 percent of the value of the asset. For purposes of this subsection, a reporting individual is deemed to own a percentage of a partnership which is equal to the reporting individual’s interest in the capital or equity of the partnership.

(b)1. With respect to reporting liabilities valued in excess of \$1,000 ~~on forms prescribed under this section~~ for which the reporting individual is jointly and severally liable, the amount reported shall be based on the reporting individual’s percentage of liability rather than the total amount of the liability. However, liability for a debt that is secured by property owned by the reporting individual but that is held jointly, with right of survivorship, must be reported at 100 percent of the total amount owed.

2. A separate section of the form shall be created to provide for the reporting of the amounts of joint and several liability of the reporting individual not otherwise reported in subparagraph 1.

(c) Each separate source and amount of income which exceeds \$1,000 must be identified. Beginning January 1, 2022, a federal income tax return may not be used for purposes of reporting income, and the commission may not accept a federal income tax return or a copy thereof.

(7)(a) Beginning January 1, 2022, a filer may not include in a filing to the commission a federal income tax return or a copy thereof; a social security number; a bank, mortgage, or brokerage account number; a debit, charge, or credit card number; a personal identification number; a taxpayer identification number. If a filer includes such information in his or her filing, the

information may be made available as part of the official records of the commission available for public inspection and copying unless redaction is requested by the filer. The commission is not liable for the release of social security numbers or bank account, debit, charge, or credit card numbers included in a filing to the commission if the filer has not requested redaction of such information.

(b) The commission shall redact a filer's social security number; bank account number; debit, charge, or credit card number; or any other personal or account information that is legally protected from disclosure under state or federal law upon written notification from the filer of its inadvertent inclusion. Such notice must specify the information inadvertently included and the specific section or sections of the disclosure in which it was included.

(c) The commission must conspicuously post a notice, in substantially the following form, in the instructions for the electronic filing system specifying that:

1. Any filer submitting information through the electronic filing system may not include a federal income tax return or a copy thereof; a social security number; a bank, mortgage, or brokerage account number; a debit, charge, or credit card number; a personal identification number; or a taxpayer identification number in any filing unless required by law.

2. Information submitted through the electronic filing system may be open to public inspection and copying.

3. Any filer has a right to request that the commission redact from his or her filing any social security number, bank account number, or debit, charge, or credit card number contained in the filing. Such request must be made in writing and delivered to the commission. The request must specify the information to be redacted and the specific section or sections of the disclosure in which it was included.

(8)(5) Forms or fields of information for compliance with the full and public disclosure requirements of s. 8, Art. II of the State Constitution shall be ~~prescribed~~ created by the commission ~~on Ethics~~. The commission shall give notice of disclosure deadlines and delinquencies and distribute forms in the following manner:

(a) Not later than May 1 of each year, the commission shall prepare a current list of the ~~names, e-mail addresses, and physical~~ addresses of and the offices held by every person required to file full and public disclosure annually by s. 8, Art. II of the State Constitution, or other state law. ~~In compiling the list, the commission shall be assisted by~~ Each unit of government ~~shall assist the commission in compiling the list by~~ in providing to the commission not later than February 1 of each year ~~at the request of the commission~~ the name, e-mail address, physical address, and name of the office held by such person ~~each public official~~ within the respective unit of government ~~as of December 31 of the preceding year.~~

(b) Not later than ~~June 1~~ 30 days before July 1 of each year, the commission shall ~~distribute mail~~ a copy of the form prescribed for compliance with full and public disclosure and a notice of the filing deadline to each person on the ~~mailing~~ list. Beginning January 1, 2022, no paper forms will be provided. The notice required under this paragraph and instructions for electronic submission must be delivered by e-mail.

(c) Not later than ~~August 1~~ 30 days after July 1 of each year, the commission shall determine which persons on the ~~mailing~~ list have failed to file full and public disclosure and shall send delinquency notices ~~by certified mail~~ to such persons. Each notice must ~~shall~~ state that a grace period is in effect until September 1 of the current year. Beginning January 1, 2022, the notice required under this paragraph must be delivered by e-mail and must be redelivered on a weekly basis by e-mail as long as a person remains delinquent.

(d) ~~Disclosures~~ Statements must be received by the commission ~~filed~~ not later than 5 p.m. of the due date. However, any disclosure ~~statement~~ that is postmarked by the United States Postal Service ~~by midnight of the due date~~ is deemed to have been filed in a timely manner, and a certificate of mailing obtained from and dated by the United States Postal Service at the time of the mailing, or a receipt from an established courier company which bears a date on or before the due date, constitutes proof of mailing in a timely manner. Beginning January 1, 2022, upon request of the filer, the commission must provide verification to the filer that the commission has received the filed disclosure.

(e) Beginning January 1, 2022, a written declaration, as provided for under s. 92.525(2), accompanied by an electronic signature satisfies the requirement that the disclosure be sworn.

(f) Any person who is required to file full and public disclosure of financial interests and whose name is on the commission's ~~mailing~~ list, and to whom notice has been sent, but who fails to timely file is assessed a fine of \$25 per day for each day late up to a maximum of \$1,500; however this \$1,500 limitation on automatic fines does not limit the civil penalty that may be imposed if the statement is filed more than 60 days after the deadline and a complaint is filed, as provided in s. 112.324. The commission must provide by rule the grounds for waiving the fine and the procedures by which each person whose name is on the ~~mailing~~ list and who is determined to have not filed in a timely manner will be notified of assessed fines and may appeal. The rule must provide for and make specific the following:

1. The amount of the fine due is based upon the earliest of the following:
 - a. When a statement is actually received by the office.
 - b. When the statement is postmarked.
 - c. When the certificate of mailing is dated.

d. When the receipt from an established courier company is dated.

2. Upon receipt of the disclosure statement or upon accrual of the maximum penalty, whichever occurs first, the commission shall determine the amount of the fine which is due and shall notify the delinquent person. The notice must include an explanation of the appeal procedure under subparagraph 3. Such fine must be paid within 30 days after the notice of payment due is transmitted, unless appeal is made to the commission pursuant to subparagraph 3. The moneys shall be deposited into the General Revenue Fund.

3. Any reporting person may appeal or dispute a fine, based upon unusual circumstances surrounding the failure to file on the designated due date, and may request and is entitled to a hearing before the commission, which may waive the fine in whole or in part for good cause shown. Any such request must be in writing and received by the commission ~~made~~ within 30 days after the notice of payment due is transmitted. In such a case, the reporting person must, within the 30-day period, notify the person designated to review the timeliness of reports in writing of his or her intention to bring the matter before the commission. For purposes of this subparagraph, "unusual circumstances" does not include the failure to monitor an e-mail account or failure to receive notice if the person has not notified the commission of a change in his or her e-mail address.

~~(g)(f)~~ Any person subject to the annual filing of full and public disclosure under s. 8, Art. II of the State Constitution, or other state law, whose name is not on the commission's ~~mailing~~ list of persons required to file full and public disclosure is not subject to the fines or penalties provided in this part for failure to file full and public disclosure in any year in which the omission occurred, but nevertheless is required to file the disclosure statement.

~~(h)(g)~~ The notification requirements and fines of this subsection do not apply to candidates or to the first filing required of any person appointed to elective constitutional office or other position required to file full and public disclosure, unless the person's name is on the commission's notification list and the person received notification from the commission. The appointing official shall notify such newly appointed person of the obligation to file full and public disclosure by July 1. The notification requirements and fines of this subsection do not apply to the final filing provided for in subsection ~~(10)(7)~~.

~~(i)(h)~~ Notwithstanding any provision of chapter 120, any fine imposed under this subsection which is not waived by final order of the commission and which remains unpaid more than 60 days after the notice of payment due or more than 60 days after the commission renders a final order on the appeal must be submitted to the Department of Financial Services as a claim, debt, or other obligation owed to the state, and the department shall assign the collection of such fine to a collection agent as provided in s. 17.20.

~~(9)(6)~~ If a person holding public office or public employment fails or refuses to file a full and public disclosure of financial interests for any year in which the person received notice from the commission regarding the failure to file and has accrued the maximum automatic fine authorized under this section, regardless of whether the fine imposed was paid or collected, the commission shall initiate an investigation and conduct a public hearing without receipt of a complaint to determine whether the person's failure to file is willful. Such investigation and hearing must be conducted in accordance with s. 112.324. Except as provided in s. 112.324(4), if the commission determines that the person willfully failed to file a full and public disclosure of financial interests, the commission shall enter an order recommending that the officer or employee be removed from his or her public office or public employment. The commission shall forward its recommendations as provided in s. 112.324.

~~(10)(7)~~ Each person required to file full and public disclosure of financial interests shall file a final disclosure statement within 60 days after leaving his or her public position for the period between January 1 of the year in which the person leaves and the last day of office or employment, unless within the 60-day period the person takes another public position requiring financial disclosure under s. 8, Art. II of the State Constitution, or is otherwise required to file full and public disclosure for the final disclosure period. The head of the agency of each person required to file full and public disclosure for the final disclosure period shall notify such persons of their obligation to file the final disclosure and may designate a person to be responsible for the notification requirements of this subsection.

~~(11)(8)(a)~~ The commission shall treat an amendment to a amended full and public disclosure of financial interests which is filed before September 1 of the year in which the disclosure is due as part of the original filing, regardless of whether a complaint has been filed. If a complaint alleges only an immaterial, inconsequential, or de minimis error or omission, the commission may not take any action on the complaint other than notifying the filer of the complaint. The filer must be given 30 days to file an amendment to the amended full and public disclosure of financial interests correcting any errors. If the filer does not file an amendment to the amended full and public disclosure of financial interests within 30 days after the commission sends notice of the complaint, the commission may continue with proceedings pursuant to s. 112.324.

(b) For purposes of the final full and public disclosure of financial interests, the commission shall treat an amendment to a new final full and public disclosure of financial interests as part of the original filing if filed within 60 days after the original filing, regardless of whether a complaint has been filed. If, more than 60 days after a final full and public disclosure of financial interests is filed, a complaint is filed alleging a complete omission of any information required to be disclosed by this section, the commission may immediately follow the complaint procedures in s. 112.324. However, if the complaint alleges an immaterial, inconsequential, or de minimis error or omission, the commission may not take any action on the complaint, other

than notifying the filer of the complaint. The filer must be given 30 days to file an amendment to the a new final full and public disclosure of financial interests correcting any errors. If the filer does not file an amendment to the a new final full and public disclosure of financial interests within 30 days after the commission sends notice of the complaint, the commission may continue with proceedings pursuant to s. 112.324.

(c) For purposes of this section, an error or omission is immaterial, inconsequential, or de minimis if the original filing provided sufficient information for the public to identify potential conflicts of interest. However, failure to certify completion of annual ethics training required under s. 112.3142 does not constitute an immaterial, inconsequential, or de minimis error or omission.

~~(12)(9)~~(a) An individual required to file a disclosure pursuant to this section may have the disclosure prepared by an attorney in good standing with The Florida Bar or by a certified public accountant licensed under chapter 473. After preparing a disclosure form, the attorney or certified public accountant must sign the form indicating that he or she prepared the form in accordance with this section and the instructions for completing and filing the disclosure forms and that, upon his or her reasonable knowledge and belief, the disclosure is true and correct. If a complaint is filed alleging a failure to disclose information required by this section, the commission shall determine whether the information was disclosed to the attorney or certified public accountant. The failure of the attorney or certified public accountant to accurately transcribe information provided by the individual required to file is not a violation of this section.

(b) An elected officer or candidate who chooses to use an attorney or a certified public accountant to prepare his or her disclosure may pay for the services of the attorney or certified public accountant from funds in an office account created pursuant to s. 106.141 or, during a year that the individual qualifies for election to public office, the candidate's campaign depository pursuant to s. 106.021.

~~(13)(10)~~ The commission shall adopt rules and forms specifying how a person who is required to file full and public disclosure of financial interests may amend his or her disclosure statement to report information that was not included on the form as originally filed. If the amendment is the subject of a complaint filed under this part, the commission and the proper disciplinary official or body shall consider as a mitigating factor when considering appropriate disciplinary action the fact that the amendment was filed before any complaint or other inquiry or proceeding, while recognizing that the public was deprived of access to information to which it was entitled.

(14) The provisions of this section constitute a revision to the schedule included in s. 8(i), Art. II of the State Constitution.

Section 4. Section 112.3145, Florida Statutes, is amended to read:

112.3145 Disclosure of financial interests and clients represented before agencies.—

(1) For purposes of this section, unless the context otherwise requires, the term:

(a) “Local officer” means:

1. Every person who is elected to office in any political subdivision of the state, and every person who is appointed to fill a vacancy for an unexpired term in such an elective office.

2. Any appointed member of any of the following boards, councils, commissions, authorities, or other bodies of any county, municipality, school district, independent special district, or other political subdivision of the state:

- a. The governing body of the political subdivision, if appointed;
- b. A community college or junior college district board of trustees;
- c. A board having the power to enforce local code provisions;
- d. A planning or zoning board, board of adjustment, board of appeals, community redevelopment agency board, or other board having the power to recommend, create, or modify land planning or zoning within the political subdivision, except for citizen advisory committees, technical coordinating committees, and such other groups who only have the power to make recommendations to planning or zoning boards;
- e. A pension board or retirement board having the power to invest pension or retirement funds or the power to make a binding determination of one’s entitlement to or amount of a pension or other retirement benefit; or
- f. Any other appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board.

3. Any person holding one or more of the following positions: mayor; county or city manager; chief administrative employee of a county, municipality, or other political subdivision; county or municipal attorney; finance director of a county, municipality, or other political subdivision; chief county or municipal building code inspector; county or municipal water resources coordinator; county or municipal pollution control director; county or municipal environmental control director; county or municipal administrator, with power to grant or deny a land development permit; chief of police; fire chief; municipal clerk; district school superintendent; community college president; district medical examiner; or purchasing agent having the authority to make any purchase exceeding the threshold amount provided for in s. 287.017 for CATEGORY TWO ONE, on behalf of any political subdivision of the state or any entity thereof.

(b) "Specified state employee" means:

1. Public counsel created by chapter 350, an assistant state attorney, an assistant public defender, a criminal conflict and civil regional counsel, an assistant criminal conflict and civil regional counsel, a full-time state employee who serves as counsel or assistant counsel to any state agency, ~~the Deputy Chief Judge of Compensation Claims, a judge of compensation claims;~~ an administrative law judge, or a hearing officer.
2. Any person employed in the office of the Governor or in the office of any member of the Cabinet if that person is exempt from the Career Service System, except persons employed in clerical, secretarial, or similar positions.
3. The State Surgeon General or each appointed secretary, assistant secretary, deputy secretary, executive director, assistant executive director, or deputy executive director of each state department, commission, board, or council; unless otherwise provided, the division director, assistant division director, deputy director, and bureau chief, ~~and assistant bureau chief~~ of any state department or division; or any person having the power normally conferred upon such persons, by whatever title.
4. The superintendent or institute director of a state mental health institute established for training and research in the mental health field or the warden or director of any major state institution or facility established for corrections, training, treatment, or rehabilitation.
5. Business managers, purchasing agents having the power to make any purchase exceeding the threshold amount provided for in s. 287.017 for CATEGORY TWO ~~ONE~~, finance and accounting directors, personnel officers, or grants coordinators for any state agency.
6. Any person, other than a legislative assistant exempted by the presiding officer of the house by which the legislative assistant is employed, who is employed in the legislative branch of government, except persons employed in maintenance, clerical, secretarial, or similar positions.
7. Each employee of the Commission on Ethics.

(c) "State officer" means:

1. Any elected public officer, excluding those elected to the United States Senate and House of Representatives, not covered elsewhere in this part and any person who is appointed to fill a vacancy for an unexpired term in such an elective office.
2. An appointed member of each board, commission, authority, or council having statewide jurisdiction, excluding a member of an advisory body.
3. A member of the Board of Governors of the State University System or a state university board of trustees, the Chancellor and Vice Chancellors of the State University System, and the president of a state university.

4. A member of the judicial nominating commission for any district court of appeal or any judicial circuit.

(2)(a) A person seeking nomination or election to a state or local elective office shall file a statement of financial interests together with, and at the same time he or she files, qualifying papers. When a candidate has qualified for office prior to the deadline to file an annual statement of financial interests, the statement of financial interests that is filed with the candidate's qualifying papers shall be deemed to satisfy the annual disclosure requirement of this section. The qualifying officer must record that the statement of financial interests was timely filed. However, if a candidate does not qualify until after the annual statement of financial interests has been filed, the candidate may file a copy of his or her statement with the qualifying officer.

(b) Each state or local officer and each specified state employee shall file a statement of financial interests no later than July 1 of each year. Each state officer, local officer, and specified state employee shall file a final statement of financial interests within 60 days after leaving his or her public position for the period between January 1 of the year in which the person leaves and the last day of office or employment, unless within the 60-day period the person takes another public position requiring financial disclosure under this section or s. 8, Art. II of the State Constitution or otherwise is required to file full and public disclosure or a statement of financial interests for the final disclosure period. Each state or local officer who is appointed and each specified state employee who is employed shall file a statement of financial interests within 30 days from the date of appointment or, in the case of a specified state employee, from the date on which the employment begins, except that any person whose appointment is subject to confirmation by the Senate shall file prior to confirmation hearings or within 30 days from the date of appointment, whichever comes first.

(c) Beginning January 1, 2023, an incumbent in an elective office or a candidate holding another position subject to an annual filing requirement may submit a copy of the statement of financial interests filed with the commission, or a verification or receipt of the filing, with the officer before whom he or she qualifies. A candidate not subject to an annual filing requirement does not file with the commission, but may complete and print a statement of financial interests to file with the officer before whom he or she qualifies.

(d) State officers and specified state employees shall file their statements of financial interests with the commission ~~on Ethics~~. Local officers shall file their statements of financial interests ~~with the supervisor of elections of the county in which they permanently reside~~. Local officers who do not permanently reside in any county in the state shall file their statements of financial interests with the supervisor of elections of the county in which their agency maintains its headquarters. Persons seeking to

qualify as candidates for local public office shall file their statements of financial interests with the officer before whom they qualify.

(e) Beginning January 1, 2023, all statements filed with the commission must be filed electronically through an electronic filing system that is created and maintained by the commission as provided in s. 112.31446.

(3) The statement of financial interests for state officers, specified state employees, local officers, and persons seeking to qualify as candidates for state or local office shall be filed even if the reporting person holds no financial interests requiring disclosure in a particular category, in which case that section of the statement shall be marked “not applicable.” Otherwise, the statement of financial interests must shall include the information under paragraph (a) or paragraph (b). The reporting person must indicate on the statement whether he or she is using the reporting method under paragraph (a) or paragraph (b). Beginning January 1, 2023, only the reporting method specified under paragraph (b) may be used., at the filer’s option, either:

(a)1. All sources of income in excess of 5 percent of the gross income received during the disclosure period by the person in his or her own name or by any other person for his or her use or benefit, excluding public salary. However, this shall not be construed to require disclosure of a business partner’s sources of income. The person reporting shall list such sources in descending order of value with the largest source first;

2. All sources of income to a business entity in excess of 10 percent of the gross income of a business entity in which the reporting person held a material interest and from which he or she received an amount which was in excess of 10 percent of his or her gross income during the disclosure period and which exceeds \$1,500. The period for computing the gross income of the business entity is the fiscal year of the business entity which ended on, or immediately prior to, the end of the disclosure period of the person reporting;

3. The location or description of real property in this state, except for residences and vacation homes, owned directly or indirectly by the person reporting, when such person owns in excess of 5 percent of the value of such real property, and a general description of any intangible personal property worth in excess of 10 percent of such person’s total assets. For the purposes of this paragraph, indirect ownership does not include ownership by a spouse or minor child; and

4. Every individual liability that equals more than the reporting person’s net worth; or

(b)1. All sources of gross income in excess of \$2,500 received during the disclosure period by the person in his or her own name or by any other person for his or her use or benefit, excluding public salary. However, this shall not be construed to require disclosure of a business partner’s sources of income.

The person reporting shall list such sources in descending order of value with the largest source first;

2. All sources of income to a business entity in excess of 10 percent of the gross income of a business entity in which the reporting person held a material interest and from which he or she received gross income exceeding \$5,000 during the disclosure period. The period for computing the gross income of the business entity is the fiscal year of the business entity which ended on, or immediately prior to, the end of the disclosure period of the person reporting;

3. The location or description of real property in this state, except for residence and vacation homes, owned directly or indirectly by the person reporting, when such person owns in excess of 5 percent of the value of such real property, and a general description of any intangible personal property worth in excess of \$10,000. For the purpose of this paragraph, indirect ownership does not include ownership by a spouse or minor child; and

4. Every liability in excess of \$10,000.

~~A person filing a statement of financial interests shall indicate on the statement whether he or she is using the method specified in paragraph (a) or paragraph (b).~~

(4)(a) Beginning January 1, 2023, a filer may not include in a filing to the commission a federal income tax return or a copy of thereof; a social security number; a bank, mortgage, or brokerage account number; a debit, charge, or credit card number; a personal identification number; a taxpayer identification number. If a filer includes such information in his or her filing, the information may be made available as part of the official records of the commission available for public inspection and copying unless redaction is requested by the filer. The commission is not liable for the release of social security numbers, bank account numbers, or debit, charge, or credit card numbers included in a filing to the commission if the filer has not requested redaction of the information.

(b) The commission shall redact a filer's social security number; bank account number; debit, charge, or credit card number; or any other personal or account information that is legally protected from disclosure under state or federal law upon written notification from the filer of its inadvertent inclusion. Such notice must specify the information inadvertently included and the specific section or sections of the statement in which it was included.

(c) The commission must conspicuously post a notice, in substantially the following form, in the instructions for the electronic filing system specifying that:

1. Any filer submitting information through the electronic filing system may not include a federal income tax return or a copy thereof; a social security number; a bank, mortgage, or brokerage account number; a debit,

charge, or credit card number; a personal identification number; or a taxpayer identification number in any filing unless required by law.

2. Information submitted through the electronic filing system may be open to public inspection and copying.

3. Any filer has a right to request that the commission redact from his or her filing any social security number, bank account number, or debit, charge, or credit card number contained in the filing. Such request must be made in writing and delivered to the commission. The request must specify the information to be redacted and the specific section or sections of the disclosure in which it was included.

~~(5)~~ Beginning January 1, 2015, An officer who is required to complete annual ethics training pursuant to s. 112.3142 must certify on his or her statement of financial interests that he or she has completed the required training.

~~(6)(5)~~ Each elected constitutional officer, state officer, local officer, and specified state employee shall file a quarterly report of the names of clients represented for a fee or commission, except for appearances in ministerial matters, before agencies at his or her level of government. For the purposes of this part, agencies of government shall be classified as state-level agencies or agencies below state level. Each local officer shall file such report with the supervisor of elections of the county in which the officer is principally employed or is a resident. Each state officer, elected constitutional officer, and specified state employee shall file such report with the commission. The report shall be filed only when a reportable representation is made during the calendar quarter and shall be filed no later than the last day of each calendar quarter, for the previous calendar quarter. Representation before any agency shall be deemed to include representation by such officer or specified state employee or by any partner or associate of the professional firm of which he or she is a member and of which he or she has actual knowledge. For the purposes of this subsection, the term “representation before any agency” does not include appearances before any court or the Deputy Chief Judge of Compensation Claims or judges of compensation claims or representations on behalf of one’s agency in one’s official capacity. Such term does not include the preparation and filing of forms and applications merely for the purpose of obtaining or transferring a license based on a quota or a franchise of such agency or a license or operation permit to engage in a profession, business, or occupation, so long as the issuance or granting of such license, permit, or transfer does not require substantial discretion, a variance, a special consideration, or a certificate of public convenience and necessity.

~~(7)(6)~~ Each elected constitutional officer and each candidate for such office, any other public officer required pursuant to s. 8, Art. II of the State Constitution to file a full and public disclosure of his or her financial interests, and each state officer, local officer, specified state employee, and candidate for elective public office who is or was during the disclosure period

an officer, director, partner, proprietor, or agent, other than a resident agent solely for service of process, of, or owns or owned during the disclosure period a material interest in, any business entity which is granted a privilege to operate in this state shall disclose such facts as a part of the disclosure form filed pursuant to s. 8, Art. II of the State Constitution or this section, as applicable. The statement shall give the name, address, and principal business activity of the business entity and shall state the position held with such business entity or the fact that a material interest is owned and the nature of that interest.

(8)(7) Forms for compliance with the disclosure requirements of this section and a current list of persons subject to disclosure shall be created by the commission and provided to each supervisor of elections. The commission and each supervisor of elections shall give notice of disclosure deadlines and delinquencies and distribute forms in the following manner:

(a)1. Not later than May 1 of each year, the commission shall prepare a current list of the names, e-mail addresses, and physical addresses of, and the offices or positions held by, every state officer, local officer, and specified employee. ~~In compiling the list, the commission shall be assisted by Each unit of government shall assist the commission in compiling the list by in providing to the commission not later than February 1 of each year, at the request of the commission, the name, e-mail address, physical~~ address, and name of agency of, and the office or position held by, each state officer, local officer, or specified state employee within the respective unit of government as of December 31 of the preceding year.

2. Not later than May 15 of each year, the commission shall provide each supervisor of elections with a current ~~mailing~~ list of all local officers required to file with such supervisor of elections.

(b) Not later than ~~June 1 30 days before July 1~~ of each year, the commission and each supervisor of elections, as appropriate, shall distribute mail a copy of the form prescribed for compliance with subsection (3) and a notice of all applicable disclosure forms and filing deadlines to each person required to file a statement of financial interests. Beginning January 1, 2023, no paper forms will be provided. The notice required under this paragraph and instructions for electronic submission must be delivered by e-mail.

(c) Not later than ~~August 1 30 days after July 1~~ of each year, the commission and each supervisor of elections shall determine which persons required to file a statement of financial interests in their respective offices have failed to do so and shall send delinquency notices ~~by certified mail, return receipt requested,~~ to these persons. Each notice must ~~shall~~ state that a grace period is in effect until September 1 of the current year; that no investigative or disciplinary action based upon the delinquency will be taken by the agency head or commission if the statement is filed by September 1 of the current year; that, if the statement is not filed by September 1 of the current year, a fine of \$25 for each day late will be imposed, up to a maximum

penalty of \$1,500; for notices ~~distributed~~ sent by a supervisor of elections, that he or she is required by law to notify the commission of the delinquency; and that, if upon the filing of a sworn complaint the commission finds that the person has failed to timely file the statement within 60 days after September 1 of the current year, such person will also be subject to the penalties provided in s. 112.317. Beginning January 1, 2023, notice required under this paragraph must be delivered by e-mail and must be redelivered on a weekly basis by e-mail as long as the person remains delinquent.

(d) No later than November 15 of each year, the supervisor of elections in each county shall certify to the commission a list of the names and addresses of, and the offices or positions held by, all persons who have failed to timely file the required statements of financial interests. The certification must include the earliest of the dates described in subparagraph ~~(g)1.~~ (g)1. The certification shall be on a form prescribed by the commission and shall indicate whether the supervisor of elections has provided the disclosure forms and notice as required by this subsection to all persons named on the delinquency list.

(e) Statements must be received by the commission ~~filed~~ not later than 5 p.m. of the due date. However, any statement that is postmarked by the United States Postal Service by midnight of the due date is deemed to have been filed in a timely manner, and a certificate of mailing obtained from and dated by the United States Postal Service at the time of the mailing, or a receipt from an established courier company which bears a date on or before the due date, constitutes proof of mailing in a timely manner. Beginning January 1, 2023, upon request of the filer, the commission must provide verification to the filer that the commission has received the filed statement.

(f) Beginning January 1, 2023, the statement must be accompanied by a declaration as provided in s. 92.525(2) and an electronic acknowledgement thereof.

(g) Any person who is required to file a statement of financial interests and whose name is on the commission's ~~mailing list, and to whom notice has been sent,~~ but who fails to timely file is assessed a fine of \$25 per day for each day late up to a maximum of \$1,500; however, this \$1,500 limitation on automatic fines does not limit the civil penalty that may be imposed if the statement is filed more than 60 days after the deadline and a complaint is filed, as provided in s. 112.324. The commission must provide by rule the grounds for waiving the fine and procedures by which each person whose name is on the ~~mailing~~ list and who is determined to have not filed in a timely manner will be notified of assessed fines and may appeal. The rule must provide for and make specific the following:

1. The amount of the fine due is based upon the earliest of the following:
 - a. When a statement is actually received by the office.
 - b. When the statement is postmarked.

- c. When the certificate of mailing is dated.
- d. When the receipt from an established courier company is dated.

2. For a specified state employee or a state officer, upon receipt of the disclosure statement by the commission or upon accrual of the maximum penalty, whichever occurs first, and for a local officer upon receipt by the commission of the certification from the local officer's supervisor of elections pursuant to paragraph (d), the commission shall determine the amount of the fine which is due and shall notify the delinquent person. The notice must include an explanation of the appeal procedure under subparagraph 3. The fine must be paid within 30 days after the notice of payment due is transmitted, unless appeal is made to the commission pursuant to subparagraph 3. The moneys are to be deposited into the General Revenue Fund.

3. Any reporting person may appeal or dispute a fine, based upon unusual circumstances surrounding the failure to file on the designated due date, and may request and is entitled to a hearing before the commission, which may waive the fine in whole or in part for good cause shown. Any such request must be in writing and received by the commission ~~made~~ within 30 days after the notice of payment due is transmitted. In such a case, the reporting person must, within the 30-day period, notify the person designated to review the timeliness of reports in writing of his or her intention to bring the matter before the commission. For purposes of this subparagraph, the term "unusual circumstances" does not include the failure to monitor an e-mail account or failure to receive notice if the person has not notified the commission of a change in his or her e-mail address.

~~(h)~~(g) Any state officer, local officer, or specified employee whose name is not on the ~~mailing~~ list of persons required to file an annual statement of financial interests is not subject to the penalties provided in s. 112.317 or the fine provided in this section for failure to timely file a statement of financial interests in any year in which the omission occurred, but nevertheless is required to file the disclosure statement.

~~(i)~~(h) The notification requirements and fines of this subsection do not apply to candidates or to the first or final filing required of any state officer, specified employee, or local officer as provided in paragraph (2)(b).

~~(j)~~(i) Notwithstanding any provision of chapter 120, any fine imposed under this subsection which is not waived by final order of the commission and which remains unpaid more than 60 days after the notice of payment due or more than 60 days after the commission renders a final order on the appeal must be submitted to the Department of Financial Services as a claim, debt, or other obligation owed to the state, and the department shall assign the collection of such a fine to a collection agent as provided in s. 17.20.

~~(9)(a)(8)(a)~~ The appointing official or body shall notify each newly appointed local officer, state officer, or specified state employee, not later than the date of appointment, of the officer's or employee's duty to comply with the disclosure requirements of this section. The agency head of each employing agency shall notify each newly employed local officer or specified state employee, not later than the day of employment, of the officer's or employee's duty to comply with the disclosure requirements of this section. The appointing official or body or employing agency head may designate a person to be responsible for the notification requirements of this paragraph.

(b) The agency head of the agency of each local officer, state officer, or specified state employee who is required to file a statement of financial interests for the final disclosure period shall notify such persons of their obligation to file the final disclosure and may designate a person to be responsible for the notification requirements of this paragraph.

(c) If a person holding public office or public employment fails or refuses to file an annual statement of financial interests for any year in which the person received notice from the commission regarding the failure to file and has accrued the maximum automatic fine authorized under this section, regardless of whether the fine imposed was paid or collected, the commission shall initiate an investigation and conduct a public hearing without receipt of a complaint to determine whether the person's failure to file is willful. Such investigation and hearing must be conducted in accordance with s. 112.324. Except as provided in s. 112.324(4), if the commission determines that the person willfully failed to file a statement of financial interests, the commission shall enter an order recommending that the officer or employee be removed from his or her public office or public employment. The commission shall forward its recommendation as provided in s. 112.324.

~~(10)(9)~~ A public officer who has filed a disclosure for any calendar or fiscal year shall not be required to file a second disclosure for the same year or any part thereof, notwithstanding any requirement of this act, except that any public officer who qualifies as a candidate for public office shall file a copy of the disclosure with the officer before whom he or she qualifies as a candidate at the time of qualification.

~~(11)(10)(a)~~ The commission shall treat an amendment to an amended annual statement of financial interests which is filed before September 1 of the year in which the statement is due as part of the original filing, regardless of whether a complaint has been filed. If a complaint alleges only an immaterial, inconsequential, or de minimis error or omission, the commission may not take any action on the complaint other than notifying the filer of the complaint. The filer must be given 30 days to file an amendment to the amended statement of financial interests correcting any errors. If the filer does not file an amendment to the amended statement of financial interests within 30 days after the commission sends notice of the complaint, the commission may continue with proceedings pursuant to s. 112.324.

(b) For purposes of the final statement of financial interests, the commission shall treat an amendment to a new final statement of financial interests as part of the original filing, if filed within 60 days of the original filing regardless of whether a complaint has been filed. If, more than 60 days after a final statement of financial interests is filed, a complaint is filed alleging a complete omission of any information required to be disclosed by this section, the commission may immediately follow the complaint procedures in s. 112.324. However, if the complaint alleges an immaterial, inconsequential, or de minimis error or omission, the commission may not take any action on the complaint other than notifying the filer of the complaint. The filer must be given 30 days to file an amendment to the a new final statement of financial interests correcting any errors. If the filer does not file an amendment to the a new final statement of financial interests within 30 days after the commission sends notice of the complaint, the commission may continue with proceedings pursuant to s. 112.324.

(c) For purposes of this section, an error or omission is immaterial, inconsequential, or de minimis if the original filing provided sufficient information for the public to identify potential conflicts of interest. However, failure to certify completion of annual ethics training required under s. 112.3142 does not constitute an immaterial, inconsequential, or de minimis error or omission.

~~(12)(11)~~(a) An individual required to file a statement disclosure pursuant to this section may have the statement disclosure prepared by an attorney in good standing with The Florida Bar or by a certified public accountant licensed under chapter 473. After preparing a statement disclosure form, the attorney or certified public accountant must sign the form indicating that he or she prepared the form in accordance with this section and the instructions for completing and filing the disclosure forms and that, upon his or her reasonable knowledge and belief, the disclosure is true and correct. If a complaint is filed alleging a failure to disclose information required by this section, the commission shall determine whether the information was disclosed to the attorney or certified public accountant. The failure of the attorney or certified public accountant to accurately transcribe information provided by the individual who is required to file the statement disclosure does not constitute a violation of this section.

(b) An elected officer or candidate who chooses to use an attorney or a certified public accountant to prepare his or her statement disclosure may pay for the services of the attorney or certified public accountant from funds in an office account created pursuant to s. 106.141 or, during a year that the individual qualifies for election to public office, the candidate's campaign depository pursuant to s. 106.021.

~~(13)(12)~~ The commission shall adopt rules and forms specifying how a state officer, local officer, or specified state employee may amend his or her statement of financial interests to report information that was not included on the form as originally filed. If the amendment is the subject of a complaint filed under this part, the commission and the proper disciplinary official or

body shall consider as a mitigating factor when considering appropriate disciplinary action the fact that the amendment was filed before any complaint or other inquiry or proceeding, while recognizing that the public was deprived of access to information to which it was entitled.

Section 5. Section 112.31455, Florida Statutes, is amended to read:

112.31455 Collection methods for unpaid automatic fines for failure to timely file disclosure of financial interests.—

(1) Before referring any unpaid fine accrued pursuant to s. 112.3144(8) or s. 112.3145(8) ~~s. 112.3144(5)~~ ~~or s. 112.3145(7)~~ to the Department of Financial Services, the commission shall attempt to determine whether the individual owing such a fine is a current public officer or current public employee. If so, the commission may notify the Chief Financial Officer or the governing body of the appropriate county, municipality, or special district of the total amount of any fine owed to the commission by such individual.

(a) After receipt and verification of the notice from the commission, the Chief Financial Officer or the governing body of the county, municipality, or special district shall begin withholding the lesser of 10 percent or the maximum amount allowed under federal law from any salary-related payment. The withheld payments shall be remitted to the commission until the fine is satisfied.

(b) The Chief Financial Officer or the governing body of the county, municipality, or special district may retain an amount of each withheld payment, as provided in s. 77.0305, to cover the administrative costs incurred under this section.

(2) If the commission determines that the individual who is the subject of an unpaid fine accrued pursuant to s. 112.3144(8) or s. 112.3145(8) ~~s. 112.3144(5)~~ ~~or s. 112.3145(7)~~ is no longer a public officer or public employee or if the commission is unable to determine whether the individual is a current public officer or public employee, the commission may, 6 months after the order becomes final, seek garnishment of any wages to satisfy the amount of the fine, or any unpaid portion thereof, pursuant to chapter 77. Upon recording the order imposing the fine with the clerk of the circuit court, the order shall be deemed a judgment for purposes of garnishment pursuant to chapter 77.

(3) The commission may refer unpaid fines to the appropriate collection agency, as directed by the Chief Financial Officer, to utilize any collection methods provided by law. Except as expressly limited by this section, any other collection methods authorized by law are allowed.

(4) Action may be taken to collect any unpaid fine imposed by ss. 112.3144 and 112.3145 within 20 years after the date the final order is rendered.

Section 6. Except as otherwise expressly provided in this act, this act shall take effect upon becoming a law.

Approved by the Governor June 7, 2019.

Filed in Office Secretary of State June 7, 2019.

CHAPTER 2019-106

Committee Substitute for House Bill No. 207

An act relating to impact fees; amending s. 163.31801, F.S.; revising the minimum requirements for the adoption of impact fees by specified local governments; exempting water and sewer connection fees from the Florida Impact Fee Act; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Section 163.31801, Florida Statutes, is amended to read:

163.31801 Impact fees; short title; intent; minimum requirements; audits; challenges definitions; ordinances levying impact fees.—

(1) This section may be cited as the “Florida Impact Fee Act.”

(2) The Legislature finds that impact fees are an important source of revenue for a local government to use in funding the infrastructure necessitated by new growth. The Legislature further finds that impact fees are an outgrowth of the home rule power of a local government to provide certain services within its jurisdiction. Due to the growth of impact fee collections and local governments’ reliance on impact fees, it is the intent of the Legislature to ensure that, when a county or municipality adopts an impact fee by ordinance or a special district adopts an impact fee by resolution, the governing authority complies with this section.

(3) At a minimum, an impact fee adopted by ordinance of a county or municipality or by resolution of a special district must satisfy all of the following conditions, at minimum:

(a) The local government must calculate ~~Require that the calculation of~~ the impact fee be based on the most recent and localized data.

(b) The local government must provide for accounting and reporting of impact fee collections and expenditures. If a local governmental entity imposes an impact fee to address its infrastructure needs, the entity must ~~shall~~ account for the revenues and expenditures of such impact fee in a separate accounting fund.

(c) The local government must limit administrative charges for the collection of impact fees to actual costs.

(d) The local government must provide ~~Require that~~ notice be provided no less than 90 days before the effective date of an ordinance or resolution imposing a new or increased impact fee. A county or municipality is not required to wait 90 days to decrease, suspend, or eliminate an impact fee.

(e) The local government may not require payment of the impact fee before the date of issuance of the building permit for the property that is subject to the fee.

(f) The impact fee must be reasonably connected to, or have a rational nexus with, the need for additional capital facilities and the increased impact generated by the new residential or commercial construction.

(g) The impact fee must be reasonably connected to, or have a rational nexus with, the expenditures of the revenues generated and the benefits accruing to the new residential or commercial construction.

(h) The local government must specifically earmark revenues generated by the impact fee to acquire, construct, or improve capital facilities to benefit new users.

(i) The local government may not use revenues generated by the impact fee to pay existing debt or for previously approved projects unless the expenditure is reasonably connected to, or has a rational nexus with, the increased impact generated by the new residential or commercial construction.

(4) Audits of financial statements of local governmental entities and district school boards which are performed by a certified public accountant pursuant to s. 218.39 and submitted to the Auditor General must include an affidavit signed by the chief financial officer of the local governmental entity or district school board stating that the local governmental entity or district school board has complied with this section.

(5) In any action challenging an impact fee, the government has the burden of proving by a preponderance of the evidence that the imposition or amount of the fee meets the requirements of state legal precedent or this section. The court may not use a deferential standard.

(6) This section does not apply to water and sewer connection fees.

Section 2. This act shall take effect July 1, 2019.

Approved by the Governor June 18, 2019.

Filed in Office Secretary of State June 18, 2019.

CHAPTER 2019-155

Committee Substitute for House Bill No. 1159

An act relating to private property rights; creating s. 163.045, F.S.; prohibiting local governments from requiring notices, applications, approvals, permits, fees, or mitigation for the pruning, trimming, or removal of trees on residential property if a property owner obtains specified documentation; prohibiting local governments from requiring property owners to replant such trees; providing an exception for mangrove protection actions; amending s. 163.3209, F.S.; deleting a provision that authorizes electric utilities to perform certain right-of-way tree maintenance only if a property owner has received local government approval; creating s. 70.002, F.S.; creating a Property Owner Bill of Rights; requiring county property appraisers to provide specified information on their websites; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Section 163.045, Florida Statutes, is created to read:

163.045 Tree pruning, trimming, or removal on residential property.—

(1) A local government may not require a notice, application, approval, permit, fee, or mitigation for the pruning, trimming, or removal of a tree on residential property if the property owner obtains documentation from an arborist certified by the International Society of Arboriculture or a Florida licensed landscape architect that the tree presents a danger to persons or property.

(2) A local government may not require a property owner to replant a tree that was pruned, trimmed, or removed in accordance with this section.

(3) This section does not apply to the exercise of specifically delegated authority for mangrove protection pursuant to ss. 403.9321-403.9333.

Section 2. Section 163.3209, Florida Statutes, is amended to read:

163.3209 Electric transmission and distribution line right-of-way maintenance.—After a right-of-way for any electric transmission or distribution line has been established and constructed, no local government shall require or apply any permits or other approvals or code provisions for or related to vegetation maintenance and tree pruning or trimming within the established right-of-way. The term “vegetation maintenance and tree pruning or trimming” means the mowing of vegetation within the right-of-way, removal of trees or brush within the right-of-way, and selective removal of tree branches that extend within the right-of-way. The provisions of this section do not include the removal of trees outside the right-of-way, which may be allowed in compliance with applicable local ordinances. Prior to conducting scheduled routine vegetation maintenance and tree pruning or trimming

activities within an established right-of-way, the utility shall provide the official designated by the local government with a minimum of 5 business days' advance notice. Such advance notice is not required for vegetation maintenance and tree pruning or trimming required to restore electric service or to avoid an imminent vegetation-caused outage or when performed at the request of the property owner adjacent to the right-of-way, ~~provided that the owner has approval of the local government, if needed.~~ Upon the request of the local government, the electric utility shall meet with the local government to discuss and submit the utility's vegetation maintenance plan, including the utility's trimming specifications and maintenance practices. Vegetation maintenance and tree pruning or trimming conducted by utilities shall conform to ANSI A300 (Part I)—2001 pruning standards and ANSI Z133.1-2000 Pruning, Repairing, Maintaining, and Removing Trees, and Cutting Brush—Safety Requirements. Vegetation maintenance and tree pruning or trimming conducted by utilities must be supervised by qualified electric utility personnel or licensed contractors trained to conduct vegetation maintenance and tree trimming or pruning consistent with this section or by Certified Arborists certified by the Certification Program of the International Society of Arboriculture. A local government shall not adopt an ordinance or land development regulation that requires the planting of a tree or other vegetation that will achieve a height greater than 14 feet in an established electric utility right-of-way or intrude from the side closer than the clearance distance specified in Table 2 of ANSI Z133.1-2000 for lines affected by the North American Electric Reliability Council Standard, FAC 003.1 requirement R1.2. This section does not supersede or nullify the terms of specific franchise agreements between an electric utility and a local government and shall not be construed to limit a local government's franchising authority. This section does not supersede local government ordinances or regulations governing planting, pruning, trimming, or removal of specimen trees or historical trees, as defined in a local government's ordinances or regulations, or trees within designated canopied protection areas. This section shall not apply if a local government develops, with input from the utility, and the local government adopts, a written plan specifically for vegetation maintenance, tree pruning, tree removal, and tree trimming by the utility within the local government's established rights-of-way and the plan is not inconsistent with the minimum requirements of the National Electrical Safety Code as adopted by the Public Service Commission; provided, however, such a plan shall not require the planting of a tree or other vegetation that will achieve a height greater than 14 feet in an established electric right-of-way. Vegetation maintenance costs shall be considered recoverable costs.

Section 3. Section 70.002, Florida Statutes, is created to read:

70.002 Property Owner Bill of Rights.—Each county property appraiser office shall provide on its website a Property Owner Bill of Rights. The purpose of the bill of rights is to identify certain existing rights afforded to property owners but is not a comprehensive guide. The Property Owner Bill

of Rights does not create a civil cause of action. The Property Owner Bill of Rights must state:

PROPERTY OWNER
BILL OF RIGHTS

This Bill of Rights does not represent all of your rights under Florida law regarding your property and should not be viewed as a comprehensive guide to property rights. This document does not create a civil cause of action and neither expands nor limits any rights or remedies provided under any other law. This document does not replace the need to seek legal advice in matters relating to property law. Laws relating to your rights are found in the State Constitution, Florida Statutes, local ordinances, and court decisions. Your rights and protections include:

1. The right to acquire, possess, and protect your property.
2. The right to use and enjoy your property.
3. The right to exclude others from your property.
4. The right to dispose of your property.
5. The right to due process.
6. The right to just compensation for property taken for a public purpose.
7. The right to relief, or payment of compensation, when a new law, rule, regulation, or ordinance of the state or a political entity unfairly affects your property.

Section 4. This act shall take effect July 1, 2019.

Approved by the Governor June 26, 2019.

Filed in Office Secretary of State June 26, 2019.

SECTION 3

*This item will be provided under
separate cover*



QUOTATION

MAY 20, 2019

Position	Hourly Wage	Composite Straight Time Hourly Billing Rate	Composite Overtime/Holiday Hourly Billing Rate
Unarmed Security Officer 128 weekly hours	\$13.00	\$19.43	\$29.15
Unarmed Security Supervisor 40 weekly hours	\$15.00	\$19.43	\$29.15

Our rates include:

- Uniforms
- Training
- Vacation
- Dedicated local contract management and support
- Background Investigation
- Drug screening
- Visitor Management System
 - Monthly Software Cost
 - Wirelss DL and Barcode scanner
 - Dell AIO PC
 - Direct Thermal Pass Printer
 - Visitor Passes
 - Configuration, activation and training



DEPARTMENT OF LABOR

LATEST OCCUPATIONAL EMPLOYMENT STATISTICS

Annual mean wage of security guards, by area, May 2018



- State of Florida Average Mean - \$27,790/yr - \$13.36/hr - 85,690 Employed
- Location data was unavailable for Melbourne, Titusville and Palm Bay - as of May 2018 the DOL reported 1,310 were employed in the area as a security guard
- Neighboring Port St. Lucie mean is \$38,280/yr - \$18.40
- Neighboring Daytona Beach, Ormond Beach mean is \$25,000 - \$12.02



BAYTREE COMMUNITY DEVELOPMENT DISTRICT

REQUEST FOR PROPOSAL NUMBER 2018-100

SECURITY SERVICES

Pricing Form

The designated times for service at the front Baytree guard house is 24 hours a day, seven days a week. Please provide the following information:

\$ 19.43 per hour

\$ 169,740.48 Annual Cost

\$ 29.15 per hour on holidays

\$ 19.43 per hour for any Additional Officers Needed

The District reserves the right to adjust the staffing and hours of operation as needed. Please be aware that contract stipulates Contractor to provide all hardware (including PC, monitor, and drivers license scanner) and software at no additional cost beyond that specified in Section 4("Fees") of this agreement. Upon completion of (3) three years of service with Contractor under this agreement, ownership of all hardware and software will transition to the Baytree CDD, at which time Contractor shall furnish CDD with a bill of sale for such hardware & software. Contractor is required to show name/type, and samples of software to be used for gate access system.



SECTION VI

SECTION A

Baytree

Community Development District

Summary of Check Register

May 29, 2019 to July 29, 2019

Fund	Date	Check No.'s	Amount
General Fund	5/30/19	53477-53478	\$ 6,415.62
	6/6/19	53479-53481	\$ 4,424.00
	6/18/19	53482-53491	\$ 71,662.14
	6/24/19	52492	\$ 775.00
	6/26/19	53493-53496	\$ 5,811.62
	7/2/19	53497-53502	\$ 6,040.94
	7/11/19	53503-53505	\$ 8,655.51
	7/15/19	53506	\$ 2,898.00
	7/18/19	53507	\$ 89.00
	7/23/19	53508-53515	\$ 28,457.75
			<hr/>
			\$ 135,229.58
Capital Projects Fund	6/6/19	81-82	\$ 50,617.00
	6/16/19	83	\$ 750.00
	7/11/19	84-85	\$ 4,479.00
			<hr/>
			\$ 55,846.00
Community Beautification Fund	6/6/19	30-31	\$ 35,385.45
	6/18/19	32	\$ 6,600.00
			<hr/>
			\$ 41,985.45
Payroll	<u>June 2019</u>		
	Carolyn E. Witcher	50432	\$ 184.70
	Jerome S. Darby	50433	\$ 184.70
	Richard C Bosseler	50434	\$ 184.70
	Richard L. Brown	50435	\$ 184.70
			<hr/>
			\$ 738.80
			<hr/>
			\$ 233,799.83

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
5/30/19	00004	4/30/19 156026	201904 310-51300-31500	PAVILLION/PAVING/CORRESP	*	3,712.50	
				BILLING, COCHRAN, LYLES, MAURO&RAMSEY			3,712.50 053477
5/30/19	00200	5/22/19 1821164	201905 320-53800-34500	SECURITY 5/16-5/22/19	*	2,703.12	
				DOTHAN SECURITY INC			2,703.12 053478
6/06/19	00193	5/01/19 15800084	201905 320-53800-46200	JANITORIAL SERVICES MAY19	*	431.00	
				COVERALL NORTH AMERICA, INC DBA			431.00 053479
6/06/19	00200	5/29/19 1821175	201905 320-53800-34500	SECURITY 5/23/19-5/29/19	*	2,898.00	
				DOTHAN SECURITY INC			2,898.00 053480
6/06/19	00074	3/28/19 334688	201903 320-53800-46200	INSTALL DRAIN FRAME/GRATE	*	1,095.00	
				SPIES POOL, LLC.			1,095.00 053481
6/18/19	00012	4/28/19 10005047	201904 310-51300-31100	ENG.-GENERAL/PAVILION	*	36,304.50	
				ATKINS			36,304.50 053482
6/18/19	00047	6/06/19 S109438	201906 320-53800-41100	ENTRANCE GATE REPAIR	*	228.30	
				ACCESS CONTROL TECHNOLOGIES			228.30 053483
6/18/19	00019	6/01/19 19349060	201906 320-53800-46200	MTHLY POOL SRVC JUN19	*	800.00	
				BEACH POOL SERVICE			800.00 053484
6/18/19	00200	6/05/19 1821221	201906 320-53800-34500	SECURITY 5/30/19-6/5/19	*	2,703.12	
		6/12/19 1821233	201906 320-53800-34500	SECURITY 6/6/19-6/12/19	*	2,703.12	
				DOTHAN SECURITY INC			5,406.24 053485
6/18/19	00039	5/30/19 351976	201905 320-53800-47000	NATURAL AREAS MGMT-MAY19	*	350.00	
				ECOR INDUSTRIES			350.00 053486
6/18/19	00008	6/04/19 6-572-40	201905 310-51300-42000	DELIVERY 5/30/19	*	205.52	
				FEDEX			205.52 053487

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CHECK DATE	VEND#INVOICE..... DATE INVOICEEXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
6/18/19	00018	6/03/19 18229	201906 310-51300-32200	AUDIT YE 9/30/18		*	3,400.00	
GRAU & ASSOCIATES								3,400.00 053488
6/18/19	00021	6/01/19 335	201906 310-51300-34000	MANAGEMENT FEE JUN19		*	3,411.50	
		6/01/19 335	201906 310-51300-35100	INFO TECH JUN19		*	133.33	
		6/01/19 335	201906 310-51300-51000	OFFICE SUPPLIES		*	22.89	
		6/01/19 335	201906 310-51300-42000	POSTAGE		*	6.50	
		6/01/19 335	201906 310-51300-42500	COPIES		*	85.35	
		6/01/19 336	201906 320-53800-34000	FIELD MANAGEMENT JUN19		*	2,320.75	
		6/01/19 336	201906 320-53800-49000	HOME DEPOT/PINCH/ACE		*	142.26	
GOVERNMENTAL MANAGEMENT SERVICES								6,122.58 053489
6/18/19	00016	5/01/19 40461	201905 320-53800-47300	MTHLY LAWN MAY19		*	7,500.00	
		5/22/19 40580	201905 320-53800-47200	TRIM HEDGE		*	3,000.00	
		6/03/19 40603	201906 320-53800-47300	MTHLY LAWN JUN19		*	8,256.00	
TROPIC-CARE OF FLORIDA, INC.								18,756.00 053490
6/18/19	00084	6/17/19 54322	201906 320-53800-49000	RENT STORAGE JUL19		*	89.00	
VIERA STORAGE COMPANY								89.00 053491
6/24/19	00103	6/21/19 06212019	201906 310-51300-49000	SDWLK WAIVER-RF#19AD00006		*	775.00	
BREVARD COUNTY BOARD								775.00 053492
6/26/19	00103	6/25/19 06252019	201906 310-51300-49000	FEE FOR 3RD PLAN REVIEW		*	270.00	
BREVARD COUNTY BOARD								270.00 053493
6/26/19	00004	5/31/19 156576	201905 310-51300-31500	AUDITOR/MTG/CORRESP		*	2,407.50	
BILLING, COCHRAN, LYLES, MAURO&RAMSEY								2,407.50 053494
6/26/19	00193	6/01/19 15800090	201906 320-53800-46200	JANITORIAL SERVICES JUN19		*	431.00	
COVERALL NORTH AMERICA, INC DBA								431.00 053495
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*** CHECK DATES 05/29/2019 - 07/29/2019 ***

BAYTREE GENERAL FUND

BANK A BAYTREE CDD-GENERAL

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
6/26/19	00200	6/19/19 1821253	201906 320-53800-34500	SECURITY 6/13/19-6/19/19	*	2,703.12	
				DOTHAN SECURITY INC			2,703.12 053496
7/02/19	00047	6/06/19 S109438A	201906 320-53800-41100	ENTRANCE GATE REPAIR	*	60.00	
		6/21/19 P50732	201906 320-53800-34700	SMART PASS TRANSPONDERS	*	533.25	
				ACCESS CONTROL TECHNOLOGIES			593.25 053497
7/02/19	00200	6/26/19 1821265	201906 320-53800-34500	SECURITY 6/20/19-6/26/19	*	2,703.12	
				DOTHAN SECURITY INC			2,703.12 053498
7/02/19	00039	5/02/19 351975	201905 320-53800-47000	AQUATIC WEED CTRL MAY19	*	2,413.00	
				ECOR INDUSTRIES			2,413.00 053499
7/02/19	00008	6/25/19 6-593-29	201906 310-51300-42000	DELIVERY 6/20/19	*	30.57	
				FEDEX			30.57 053500
7/02/19	00210	6/25/19 18486A	201906 320-53800-46900	QTRLY FOUNT SRVC JUN19	*	175.00	
				FOUNTAIN DESIGN GROUP			175.00 053501
7/02/19	00016	6/18/19 40691	201906 320-53800-47200	INSTALL NINE LIGUSTRUMS	*	126.00	
				TROPIC-CARE OF FLORIDA, INC.			126.00 053502
7/11/19	00200	7/03/19 1821308	201907 320-53800-34500	SECURITY 6/27/19-7/3/19	*	2,703.12	
				DOTHAN SECURITY INC			2,703.12 053503
7/11/19	00008	7/02/19 6-601-38	201906 310-51300-42000	DELIVERY 6/24/19	*	51.24	
				FEDEX			51.24 053504
7/11/19	00021	7/01/19 337	201907 310-51300-34000	MANAGEMENT FEE JUL19	*	3,411.50	
		7/01/19 337	201907 310-51300-35100	INFO TECH JUL19	*	133.33	
		7/01/19 337	201907 310-51300-51000	OFFICE SUPPLIES	*	.57	
		7/01/19 337	201907 310-51300-42000	POSTAGE	*	9.50	

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CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT	#
		7/01/19 337	201907 310-51300-42500			*	25.50		
		COPIES							
		7/01/19 338	201907 320-53800-34000			*	2,320.75		
		FIELD MANAGEMENT JUL19							
					GOVERNMENTAL MANAGEMENT SERVICES			5,901.15	053505
7/15/19	00200	7/10/19 1821321	201907 320-53800-34500			*	2,898.00		
		SECURITY 7/4/19-7/10/19							
					DOTHAN SECURITY INC			2,898.00	053506
7/18/19	00084	7/17/19 54843	201907 320-53800-49000			*	89.00		
		RENT STORAGE AUG19							
					VIERA STORAGE COMPANY			89.00	053507
7/23/19	00019	7/02/19 19349070	201907 320-53800-46200			*	800.00		
		MTHLY POOL SRVC JUL19							
					BEACH POOL SERVICE			800.00	053508
7/23/19	00200	7/17/19 1821335	201907 320-53800-34500			*	2,703.12		
		SECURITY 7/11/19-7/17/19							
					DOTHAN SECURITY INC			2,703.12	053509
7/23/19	00039	6/06/19 353861	201906 320-53800-47000			*	2,413.00		
		AQUATIC WEED CTRL JUN19							
					ECOR INDUSTRIES			2,413.00	053510
7/23/19	00123	4/23/19 W16794	201904 320-53800-47500			*	5,815.00		
		REPLACE LIGHT POLE/TENNIS							
		4/29/19 W16799	201904 320-53800-47500			*	589.58		
		REPALCE LAMP/BALLAST							
		6/03/19 W17288	201906 320-53800-47500			*	2,099.21		
		REPLACE ELECTRIC SERVICE							
					EAU GALLIE ELECTRIC INC.			8,503.79	053511
7/23/19	00052	7/08/19 639652	201907 320-53800-47500			*	405.84		
		FLOOD 15W/ENVOY/KNUCKLE							
					FLORIDA BULB & BALLAST INC.			405.84	053512
7/23/19	00053	6/21/19 332-4468	201906 320-53800-49000			*	132.00		
		ALUMINUM SIGN/LAMINATE							
		7/16/19 332-4491	201907 320-53800-49000			*	90.00		
		ALUMINUM SIGN/HOLES							
					FASTSIGNS			222.00	053513
7/23/19	00021	6/13/19 CF0145	201906 320-53800-49000			*	560.00		
		CLOSET CLEAN UP							
					GOVERNMENTAL MANAGEMENT SERVICES			560.00	053514

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YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 7/30/19

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*** CHECK DATES 05/29/2019 - 07/29/2019 ***

BAYTREE CAPITAL PROJECTS
BANK B BAYTREE CDD-RESERVE

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
6/06/19	00029	2/25/19 022519	201902 600-53800-61092	RESTORATION OF LAND/GRASS	*	48,867.00	
							48,867.00 000081
AMERICAN SHORELINE RESTORATION							
6/06/19	00028	5/24/19 D17938	201905 600-53800-48200	REMOV EXISTING EQUIPMENT	*	1,000.00	
		5/24/19 D17938	201905 600-53800-48200	DISPOSAL 30 YD DUMPSTER	*	750.00	
							1,750.00 000082
PLAYMORE WEST INC							
6/26/19	00027	6/01/19 5694	201906 600-53800-48100	CAMERA/EQUIP INSTALL	*	750.00	
							750.00 000083
MODERN SECURITY SYSTEM LLC							
7/11/19	00028	6/26/19 X18064	201906 600-53800-48200	REMOV EXISTING EQUIPMENT	*	1,000.00	
		6/26/19 X18064	201906 600-53800-48200	DISPOSAL 30 YD DUMPSTER	*	750.00	
							1,750.00 000084
PLAYMORE WEST INC							
7/11/19	00031	6/11/19 061119	201906 600-53800-48200	REPLACE DAMAGED FENCE	*	2,729.00	
							2,729.00 000085
SUPERIOR FENCE & RAIL							
TOTAL FOR BANK B						55,846.00	
TOTAL FOR REGISTER						55,846.00	

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YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 7/30/19

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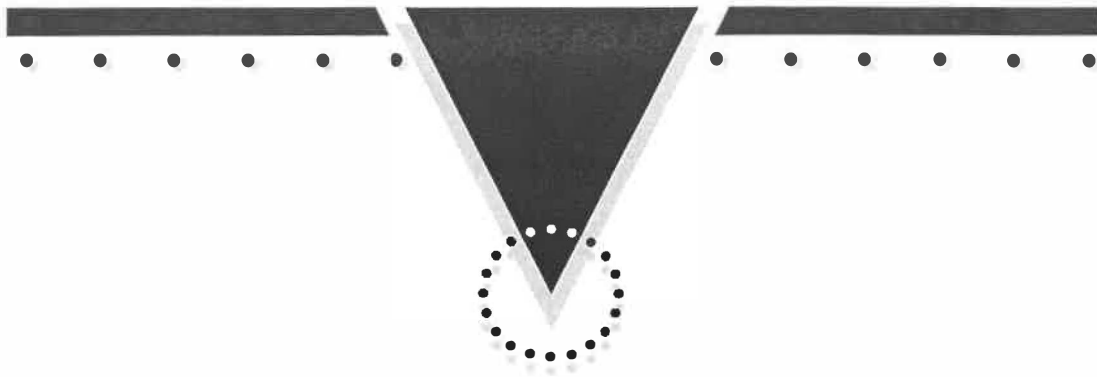
*** CHECK DATES 05/29/2019 - 07/29/2019 ***

BAYTREE BEAUTIFICATION
BANK D BAYTREE CDD-COMM BEA

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
6/06/19	00010	5/23/19 51525	201905 600-53800-46000		*	2,715.45	
		33 STREET SIGNS		ANCHOR PAINTING COMPANY			2,715.45 000030
6/06/19	00002	4/29/19 40435	201904 600-53800-46000		*	15,745.00	
		RMV/INSTALL PLANTS					
		5/07/19 40528	201905 600-53800-46000		*	2,175.00	
		INSTALL ROCK AT FOUNTAIN					
		5/07/19 40529	201905 600-53800-46000		*	14,750.00	
		RMV/INSTALL PLANTS		TROPIC-CARE OF FLORIDA, INC.			32,670.00 000031
6/18/19	00007	5/28/19 807689	201905 600-53800-46000		*	3,300.00	
		DRAW STONE PLANTERS-DEP					
		6/07/19 807692	201906 600-53800-46000		*	3,300.00	
		DRAW STONE PLANTR-FNL PMT		CREATIVE STONE SOURCE, INC.			6,600.00 000032
TOTAL FOR BANK D						41,985.45	
TOTAL FOR REGISTER						41,985.45	

BAYT --BAYTREE-- KCOSTAC

SECTION B



Baytree

Community Development District

Unaudited Financial Reporting
June 30, 2019



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Baytree
Community Development District
Combined Balance Sheet
June 30, 2019

	General Fund	Capital Projects Fund	Pavillion Project	Totals (Memorandum Only) 2018
<u>Assets:</u>				
<u>Cash:</u>				
Wells Fargo	\$224,926	---	---	\$224,926
SunTrust - Capital Reserves	---	\$84,911	---	\$84,911
SunTrust - Pavement Management	---	\$272,606	---	\$272,606
Regions - Community Beautification	---	\$16,531	---	\$16,531
Suntrust - Pavillion Project	---	---	\$875	\$875
Due From Capital Reserves	\$2,610	---	---	\$2,610
Due From General Fund	---	\$240	---	\$240
<u>Investments:</u>				
Custody	\$1,028	---	---	\$1,028
Total Assets	\$228,564	\$374,287	\$875	\$603,726
<u>Liabilities:</u>				
Accounts Payable	\$30,528	\$9,729	---	\$40,257
Due To Capital Projects	\$240	---	---	\$240
Due To General Fund	---	\$2,610	---	\$2,610
<u>Fund Balances:</u>				
Assigned	---	\$78,061	---	\$78,061
Assigned	---	\$272,606	---	\$272,606
Assigned	---	\$11,281	\$875	\$12,156
Unassigned	\$197,796	---	---	\$197,796
Total Liabilities and Fund Equity & Other Credits	\$228,564	\$374,287	\$875	\$603,726

Baytree
Community Development District
General Fund
Statement of Revenues & Expenditures
For The Period Ending June 30, 2019

	Adopted Budget	Prorated Budget Thru 06/30/19	Actual Thru 06/30/19	Variance
<u>Revenues:</u>				
Maintenance Assessments	\$853,142	\$853,142	\$857,054	\$3,912
Interest Income - Investments	\$0	\$0	\$2	\$2
Miscellaneous Income (IOB Cost Share Agreement)	\$34,297	\$17,149	\$17,054	(\$95)
Miscellaneous Income	\$4,000	\$3,000	\$6,925	\$3,925
Transfer In	\$0	\$0	\$0	\$0
Total Revenues	\$891,439	\$873,291	\$881,035	\$7,744

Expenditures:

Administrative

Supervisor Fees	\$8,000	\$6,000	\$6,000	\$0
FICA Expense	\$612	\$459	\$459	\$0
Engineering	\$25,000	\$18,750	\$47,833	(\$29,083)
Assessment Administration	\$6,420	\$6,420	\$7,500	(\$1,080)
Attorney Fees	\$17,750	\$13,313	\$17,078	(\$3,765)
Annual Audit	\$3,400	\$3,400	\$3,400	\$0
Management Fees	\$40,938	\$30,704	\$30,704	\$0
Information Technology	\$1,600	\$1,200	\$1,200	\$0
Telephone	\$150	\$113	\$0	\$113
Postage	\$1,500	\$1,125	\$1,079	\$46
Insurance	\$13,805	\$13,805	\$13,010	\$795
Tax Collector Fee	\$13,980	\$13,980	\$13,964	\$16
Printing & Binding	\$1,700	\$1,275	\$764	\$511
Legal Advertising	\$1,200	\$900	\$377	\$523
Other Current Charges	\$1,700	\$1,275	\$3,240	(\$1,965)
Office Supplies	\$200	\$150	\$152	(\$2)
Property Taxes	\$250	\$250	\$242	\$8
Property Appraiser	\$234	\$234	\$234	\$0
Dues, Licenses & Subscriptions	\$175	\$175	\$175	\$0
Total Administrative	\$138,614	\$113,527	\$147,411	(\$33,884)

Baytree
Community Development District
General Fund
Statement of Revenues & Expenditures
For The Period Ending June 30, 2019

	Adopted Budget	Prorated Budget Thru 06/30/19	Actual Thru 06/30/19	Variance
<u>Operation and Maintenance</u>				
Security Contract	\$143,687	\$107,765	\$104,797	\$2,968
Security - Speed Control	\$10,000	\$7,500	\$3,075	\$4,425
Gate Maintenance Contract	\$1,200	\$1,200	\$1,100	\$100
Maintenance - Gate House	\$12,000	\$9,000	\$7,150	\$1,850
Telephone - Gate House/Pool	\$6,420	\$4,815	\$7,058	(\$2,243)
Transponders	\$4,500	\$3,375	\$1,233	\$2,142
Field Management Fees	\$27,849	\$20,887	\$20,887	\$0
Electric	\$55,000	\$41,250	\$35,966	\$5,284
Water & Sewer	\$10,460	\$7,845	\$5,518	\$2,327
Gas	\$7,800	\$5,850	\$6,294	(\$444)
Maintenance - Lakes	\$36,600	\$27,450	\$25,506	\$1,944
Maintenance - Landscape Contract	\$90,000	\$67,500	\$68,256	(\$756)
Maintenance - Additional Landscape	\$19,000	\$14,250	\$21,440	(\$7,190)
Maintenance - Pool	\$17,000	\$12,750	\$13,848	(\$1,098)
Maintenance - Irrigation	\$6,000	\$4,500	\$10,239	(\$5,739)
Maintenance - Lighting	\$9,000	\$6,750	\$17,635	(\$10,885)
Maintenance - Monuments	\$6,000	\$4,500	\$3,005	\$1,495
Maintenance - Fountain	\$0	\$0	\$350	(\$350)
Maintenance - Other Field (R&M General)	\$4,000	\$3,000	\$7,404	(\$4,404)
Maintenance - Playground	\$2,000	\$1,500	\$0	\$1,500
Maintenance - Tennis Court Area	\$1,000	\$750	\$702	\$48
Holiday Landscape Lighting	\$4,000	\$4,000	\$6,853	(\$2,853)
Operating Supplies	\$750	\$563	\$0	\$563
Sidewalk/Curb Cleaning	\$11,000	\$8,250	\$9,700	(\$1,450)
Miscellaneous	\$1,000	\$750	\$185	\$565
Total Operation and Maintenance	\$486,266	\$366,000	\$378,201	(\$12,202)
<u>Reserves</u>				
Transfer Out - Capital Projects - Paving Baytree	\$66,466	\$66,466	\$66,466	\$0
Transfer Out - Capital Projects - Paving IOB Funds	\$21,716	\$21,716	\$21,716	\$0
Transfer Out - Reserves	\$120,454	\$120,454	\$120,454	\$0
Transfer Out - Community Beautification Fund	\$45,265	\$45,265	\$45,265	\$0
Transfer Out - Rebalance First Quarter Operating	\$12,658	\$0	\$0	\$0
Total Reserves	\$266,559	\$253,901	\$253,901	\$0
Total Expenditures	\$891,439		\$779,513	
Excess Revenues (Expenditures)	\$0		\$101,522	
Fund Balance - Beginning	\$0		\$96,275	
Fund Balance - Ending	\$0		\$197,796	

Baytree
Community Development District
Capital Reserves Fund
Summary of Revenues & Expenditures
For The Period Ending June 30, 2019

	Adopted Budget	Prorated Budget Thru 06/30/19	Actual Thru 06/30/19	Variance
<u>Revenues:</u>				
Transfer In	\$120,454	\$120,454	\$120,454	\$0
Interest Income	\$100	\$75	\$14	(\$61)
Total Revenues	\$120,554	\$120,529	\$120,468	(\$61)
<u>Expenditures:</u>				
Lake Bank Restoration	\$30,000	\$22,500	\$52,287	(\$29,787)
Sidewalk/Gutter Repair	\$13,000	\$9,750	\$4,992	\$4,758
Drainage Maintenance	\$10,000	\$7,500	\$0	\$7,500
Curb - Tree Trimming/Replacements	\$6,500	\$4,875	\$0	\$4,875
Tennis Court Resurfacing	\$16,200	\$12,150	\$7,424	\$4,726
Pool Furniture	\$7,500	\$5,625	\$0	\$5,625
Rear Camera Gates	\$4,000	\$3,000	\$6,079	(\$3,079)
Pavilion Parking	\$20,000	\$15,000	\$0	\$15,000
Playground	\$0	\$0	\$6,229	(\$6,229)
Bank Fees	\$0	\$0	\$60	(\$60)
Total Expenditures	\$107,200	\$80,400	\$77,071	\$3,329
Excess Revenues (Expenditures)	\$13,354		\$43,397	
Fund Balance - Beginning	\$7,277		\$34,664	
Fund Balance - Ending	\$20,631		\$78,061	

Baytree
Community Development District
Pavement Management Fund
Summary of Revenues & Expenditures
For The Period Ending June 30, 2019

	Adopted Budget	Prorated Budget Thru 06/30/19	Actual Thru 06/30/19	Variance
<u>Revenues:</u>				
Transfer In - Baytree	\$66,466	\$66,466	\$66,466	\$0
Transfer In - IOB	\$21,716	\$21,716	\$21,716	\$0
Interest Income	\$75	\$56	\$72	\$16
Total Revenues	\$88,257	\$88,238	\$88,254	\$16
<u>Expenditures:</u>				
Roadway Paving	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$0	\$0
Excess Revenues (Expenditures)	\$88,257		\$88,254	
Fund Balance - Beginning	\$122,350		\$184,351	
Fund Balance - Ending	\$210,607		\$272,606	

Baytree
Community Development District
Community Beautification
Summary of Revenues & Expenditures
For The Period Ending June 30, 2019

	Adopted Budget	Prorated Budget Thru 06/30/19	Actual Thru 06/30/19	Variance
<u>Revenues:</u>				
Transfer In	\$45,265	\$45,265	\$45,265	\$0
Total Revenues	\$45,265	\$45,265	\$45,265	\$0
<u>Expenditures:</u>				
Bank Fees	\$150	\$150	\$150	\$0
Beautification Projects	\$0	\$0	\$96,186	(\$96,186)
Monument Improvements	\$0	\$0	\$9,526	(\$9,526)
Transfer Out	\$0	\$0	\$0	\$0
Total Expenditures	\$150	\$150	\$105,862	(\$105,712)
Excess Revenues (Expenditures)	\$45,115		(\$60,597)	
Fund Balance - Beginning	\$66,878		\$71,878	
Fund Balance - Ending	\$111,993		\$11,281	

Baytree
Community Development District
Pavillion Project
Summary of Revenues & Expenditures
For The Period Ending June 30, 2019

	Adopted Budget	Prorated Budget Thru 06/30/19	Actual Thru 06/30/19	Variance
<u>Revenues:</u>				
Baytree BCA Funding	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures:</u>				
Pavillion	\$0	\$0	\$59,962	(\$59,962)
Contingency	\$0	\$0	\$75	(\$75)
Total Expenditures	\$0	\$0	\$60,037	(\$60,037)
Excess Revenues (Expenditures)	\$0		(\$60,037)	
Fund Balance - Beginning	\$0		\$60,912	
Fund Balance - Ending	\$0		\$875	

**Baytree
Community Development District**

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Maintenance Assessments	\$0	\$236,178	\$526,519	\$27,359	\$17,082	\$3,732	\$27,624	\$6,914	\$11,647	\$0	\$0	\$0	\$857,054
Interest Income - Investments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
Miscellaneous Income (IOB Cost Share Agreement)	\$0	\$0	\$0	\$0	\$0	\$8,480	\$8,574	\$0	\$0	\$0	\$0	\$0	\$17,054
Miscellaneous Income	\$3,500	\$229	\$270	\$234	\$0	\$1,234	\$693	\$506	\$260	\$0	\$0	\$0	\$6,925
Transfer In	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$3,500	\$236,407	\$526,789	\$27,593	\$17,082	\$13,446	\$36,890	\$7,420	\$11,908	\$0	\$0	\$0	\$881,035
Expenditures:													
Administrative													
Supervisor Fees	\$600	\$0	\$800	\$0	\$800	\$0	\$1,000	\$2,000	\$800	\$0	\$0	\$0	\$6,000
FICA Expense	\$46	\$0	\$61	\$0	\$61	\$0	\$77	\$153	\$61	\$0	\$0	\$0	\$459
Engineering	\$2,395	\$1,350	\$7,784	\$0	\$0	\$0	\$36,305	\$0	\$0	\$0	\$0	\$0	\$47,833
Attorney Fees	\$1,620	\$1,305	\$2,205	\$1,148	\$3,420	\$1,260	\$3,713	\$2,408	\$0	\$0	\$0	\$0	\$17,078
Assessment Administration	\$7,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,500
Annual Audit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,400	\$0	\$0	\$0	\$3,400
Management Fees	\$3,412	\$3,412	\$3,412	\$3,412	\$3,412	\$3,412	\$3,412	\$3,412	\$3,412	\$0	\$0	\$0	\$30,704
Information Technology	\$133	\$133	\$133	\$133	\$133	\$133	\$133	\$133	\$133	\$0	\$0	\$0	\$1,200
Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Postage	\$68	\$159	\$30	\$150	\$18	\$183	\$163	\$219	\$88	\$0	\$0	\$0	\$1,079
Insurance	\$12,547	\$0	\$0	\$0	\$463	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,010
Tax Collector Fee	\$0	\$13,964	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,964
Printing & Binding	\$143	\$20	\$77	\$67	\$134	\$26	\$85	\$127	\$85	\$0	\$0	\$0	\$764
Legal Advertising	\$0	\$164	\$0	\$0	\$0	\$0	\$214	\$0	\$0	\$0	\$0	\$0	\$377
Other Current Charges	\$64	\$68	\$105	\$62	\$49	\$1,694	\$56	\$53	\$1,099	\$0	\$0	\$0	\$3,240
Office Supplies	\$32	\$2	\$1	\$23	\$24	\$1	\$23	\$23	\$23	\$0	\$0	\$0	\$152
Property Taxes	\$0	\$242	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$242
Property Appraiser	\$0	\$0	\$234	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$234
Dues, Licenses & Subscriptions	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Total Administrative	\$28,736	\$20,807	\$14,843	\$4,995	\$8,513	\$6,710	\$45,179	\$8,527	\$9,102	\$0	\$0	\$0	\$147,411

**Baytree
Community Development District**

Field:

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sep	Total
Security Contract	\$12,008	\$11,806	\$13,159	\$10,846	\$10,846	\$10,796	\$13,516	\$11,007	\$10,812	\$0	\$0	\$0	\$104,797
Security - Speed Control	\$0	\$738	\$369	\$246	\$861	\$615	\$246	\$0	\$0	\$0	\$0	\$0	\$3,075
Gate Maintenance Contract	\$0	\$0	\$0	\$0	\$0	\$1,100	\$0	\$0	\$0	\$0	\$0	\$0	\$1,100
Maintenance - Gate House	\$5,271	\$606	\$9	\$324	\$271	\$381	\$0	\$0	\$288	\$0	\$0	\$0	\$7,150
Telephone - Gate House/Pool	\$732	\$749	\$717	\$733	\$757	\$759	\$902	\$841	\$869	\$0	\$0	\$0	\$7,058
Transponders	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$700	\$533	\$0	\$0	\$0	\$1,233
Field Management Fees	\$2,321	\$2,321	\$2,321	\$2,321	\$2,321	\$2,321	\$2,321	\$2,321	\$2,321	\$0	\$0	\$0	\$20,887
Electric	\$3,732	\$3,709	\$3,909	\$3,933	\$4,034	\$3,961	\$4,138	\$4,217	\$4,331	\$0	\$0	\$0	\$35,966
Water & Sewer	\$657	\$597	\$798	\$577	\$513	\$754	\$278	\$680	\$664	\$0	\$0	\$0	\$5,518
Gas	\$35	\$76	\$894	\$1,389	\$1,625	\$835	\$1,025	\$340	\$75	\$0	\$0	\$0	\$6,294
Maintenance - Lakes	\$2,473	\$2,763	\$2,473	\$4,972	\$2,413	\$2,763	\$2,473	\$2,763	\$2,413	\$0	\$0	\$0	\$25,506
Maintenance - Landscape Contract	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,878	\$7,878	\$0	\$0	\$0	\$68,256
Maintenance - Additional Landscape	\$50	\$0	\$0	\$3,000	\$0	\$5,964	\$450	\$3,000	\$8,976	\$0	\$0	\$0	\$21,440
Maintenance - Pool	\$1,326	\$2,812	\$1,078	\$1,733	\$1,056	\$2,151	\$1,406	\$1,056	\$1,231	\$0	\$0	\$0	\$13,848
Maintenance - Irrigation	\$2,843	\$0	\$1,492	\$175	\$0	\$825	\$927	\$0	\$3,977	\$0	\$0	\$0	\$10,239
Maintenance - Lighting	\$2,219	\$0	\$3,970	\$1,252	\$0	\$1,426	\$6,670	\$0	\$2,099	\$0	\$0	\$0	\$17,635
Maintenance - Monuments	\$0	\$0	\$0	\$0	\$3,005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,005
Maintenance - Fountain	\$0	\$0	\$0	\$0	\$0	\$175	\$0	\$0	\$175	\$0	\$0	\$0	\$350
Maintenance - Other Field (R&M General)	\$410	\$89	\$100	\$1,365	\$192	\$544	\$1,380	\$2,400	\$923	\$0	\$0	\$0	\$7,404
Maintenance - Playground	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Maintenance - Tennis Court Area	\$0	\$0	\$0	\$625	\$77	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$702
Holiday Landscape Lighting	\$5,292	\$0	\$85	\$1,476	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,853
Operating Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sidewalk/Curb Cleaning	\$9,700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,700
Miscellaneous	\$185	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$185

Total Field	\$56,752	\$33,765	\$38,875	\$42,466	\$35,471	\$42,869	\$43,232	\$37,204	\$47,566	\$0	\$0	\$0	\$378,201
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Reserves:

Transfer Out - Capital Projects - Paving Baytree	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$66,466	\$0	\$0	\$0	\$0	\$66,466
Transfer Out - Capital Projects - Paving IOB Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,716	\$0	\$0	\$0	\$0	\$21,716
Transfer Out - Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$120,454	\$0	\$0	\$0	\$0	\$120,454
Transfer Out - Community Beautification Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$45,265	\$0	\$0	\$0	\$0	\$45,265

Total Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$253,901	\$0	\$0	\$0	\$0	\$253,901
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Total Expenditures	\$85,488	\$54,572	\$53,718	\$47,460	\$43,984	\$49,579	\$88,411	\$299,632	\$56,668	\$0	\$0	\$0	\$779,513
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Excess Revenues (Expenditures)	(\$81,988)	\$181,835	\$473,072	(\$19,868)	(\$26,902)	(\$36,133)	(\$51,520)	(\$292,212)	(\$44,761)	\$0	\$0	\$0	\$101,522
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**BAYTREE
COMMUNITY DEVELOPMENT DISTRICT**

SPECIAL ASSESSMENT RECEIPTS - FY2019

TAX COLLECTOR

Gross Assessments \$ 888,832
Net Assessments \$ 853,279

Date Received	Dist.	Gross Assessments Received	Discounts/ Penalties	Interest Income	Net Amount Received
11/13/18	ACH	\$ 10,572.78	\$ 555.08	\$ -	\$ 10,017.70
11/26/18	ACH	\$ 235,583.75	\$ 9,423.62	\$ -	\$ 226,160.13
12/6/18	ACH	\$ 523,205.88	\$ 20,928.73	\$ -	\$ 502,277.15
12/19/18	ACH	\$ 25,127.65	\$ 885.78	\$ -	\$ 24,241.87
1/10/19	ACH	\$ 27,488.01	\$ 824.63	\$ -	\$ 26,663.38
1/28/19	ACH	\$ -	\$ -	\$ 695.25	\$ 695.25
2/7/19	ACH	\$ 17,484.73	\$ 402.88	\$ -	\$ 17,081.85
3/6/19	ACH	\$ 3,769.34	\$ 37.70	\$ -	\$ 3,731.64
4/3/19	ACH	\$ 27,624.75	\$ 1.25	\$ -	\$ 27,623.50
5/1/19	ACH	\$ -	\$ -	\$ 77.63	\$ 77.63
5/6/19	ACH	\$ 6,666.95	\$ -	\$ 169.62	\$ 6,836.57
6/5/19	ACH	\$ 3,769.34	\$ -	\$ 113.08	\$ 3,882.42
6/14/19	ACH	\$ 7,538.68	\$ -	\$ 226.16	\$ 7,764.84
		\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -
Totals		\$ 888,831.86	\$ 33,059.67	\$ 1,281.74	\$ 857,053.93